

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. A.14-11-004
Exhibit No.: (SCG-25-R-WP)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF MARK A. DIANCIN
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MARCH 2015



TABLE OF CONTENTS
Exhibit No: SCG-25-R-WP

- I. Direct Costs** **MAD-WP-1 - MAD-WP-2**
In Support of: Testimony Table MAD-USS-6, Page 16-17.
Workpapers MAD-WP-1 to MAD-WP-2 Titled: SCG Shared Services Summary (Direct Costs) presents the same information as Testimony Table MAD-USS-6 with the addition of base year 2013 and forecasted years 2014-2015.
Also see: V – VIII below for further details.
- II. Overheads** **MAD-WP-3 - MAD-WP-6**
In Support of: Testimony Table MAD-USS-7, Page 18.
Workpapers MAD-WP-3 to MAD-WP-6 Titled: SCG Overheads presents the same information as Testimony Table MAD-USS-7 with the addition of base year 2013 and forecasted years 2014-2015.
- III. Retained and Allocations In** **MAD-WP-7 - MAD-WP-8**
In Support of: Testimony Table MAD-USS-8, Page 19.
Workpapers MAD-WP-7 to MAD-WP-8 Titled: SCG Shared Services Summary (Retained and Allocations In) presents the same information as Testimony Table MAD-USS-8 with the addition of base year 2013 and forecasted years 2014-2015.
- IV. Corporate Reallocation Costs** **MAD-WP-9**
In Support of: Testimony Table MAD-USS-9, Page 20.
Workpaper MAD-WP-9 Titled: SCG Corporate Reallocation Costs presents the same information as Testimony Table MAD-USS-9 with the addition of base year 2013 and forecasted years 2014-2015.
- V. Direct Costs - 100% Level** **MAD-WP-10 - MAD-WP-11**
In Support of: Testimony Table MAD-USS-6 Section: Incurred (100% Level Forecast), Page 16.
Workpapers MAD-WP-10 to MAD-WP-11 Titled: 100% Level By Functional Area / Cost Center presents the cost center details for the base year 2013 and forecasted years 2014-2016.
- VI. Direct Costs - Total Allocations Out** **MAD-WP-12 - MAD-WP-16**
In Support of: Testimony Table MAD-USS-6 Section: Allocations Out, Page 16.
Workpapers MAD-WP-12 to MAD-WP-16 Titled: Total Allocations Out By Functional Area / Cost Center presents the cost center details and bill to company for the base year 2013 and forecasted years 2014-2016.

- VII. Direct Costs - Total Retained** **MAD-WP-17 - MAD-WP-18**
In Support of: Testimony Table MAD-USS-6 Section: Retained, Page 16.
Workpapers MAD-WP-17 to MAD-WP-18 Titled: Total Retained By Functional Area / Cost Center presents the cost center details for the base year 2013 and forecasted years 2014-2016.
- VIII. Direct Costs - Allocations In** **MAD-WP-19 - MAD-WP-20**
In Support of: Testimony Table MAD-USS-6 Section: Allocations In, Page 17.
Workpapers MAD-WP-19 to MAD-WP-20 Titled: Allocations In (From SDG&E) By Functional Area / Cost Center presents the cost center details by SCG Receiving cost center and SDG&E Sending Cost Center for the base year 2013 and forecasted years 2014-2016.
- IX. Overhead Rates** **MAD-WP-21 - MAD-WP-36**
In Support of: Testimony Table MAD-USS-4, Page 13.
Workpapers MAD-WP-21 to MAD-WP-36 are the Overhead rates derived to support Testimony Table MAD-USS-4 Titled: Composite Overhead Loading Factors.

SCG Shared Services Summary (Direct Costs)
For Years 2013-2016
(\$2013 Thousands)

| Functional Area | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total |
| CS - Field & Meter Reading | 1,461 | 110 | - | 1,571 | 1,810 | 113 | - | 1,924 | 1,810 | 113 | - | 1,924 | 2,275 | 131 | - | 2,407 |
| CS - Information | 2,745 | 166 | - | 2,911 | 2,891 | 315 | - | 3,206 | 2,987 | 315 | - | 3,302 | 3,083 | 315 | - | 3,398 |
| CS - Office Operations | 4,749 | 1,249 | 4 | 6,002 | 4,779 | 1,249 | 4 | 6,032 | 4,779 | 1,249 | 4 | 6,032 | 4,779 | 1,249 | 4 | 6,032 |
| CS - Technologies, Policies & Solutions | 2,197 | 2,790 | - | 4,987 | 3,461 | 2,942 | - | 6,404 | 4,004 | 3,502 | - | 7,507 | 4,192 | 3,950 | - | 8,143 |
| Engineering, Emergency Services & Land | 11,382 | 3,444 | - | 14,826 | 12,654 | 4,781 | - | 17,434 | 13,797 | 5,131 | - | 18,927 | 14,773 | 4,406 | - | 19,178 |
| Environmental | 1,735 | 1,128 | - | 2,863 | 1,870 | 1,184 | - | 3,054 | 2,066 | 1,454 | - | 3,520 | 2,066 | 1,402 | - | 3,468 |
| Fleet & Facilities | 1,157 | 2,323 | - | 3,480 | 1,157 | 2,322 | - | 3,479 | 1,157 | 2,322 | - | 3,479 | 1,157 | 2,322 | - | 3,479 |
| Gas Distribution | 2,984 | 428 | - | 3,412 | 2,984 | 426 | - | 3,410 | 2,984 | 426 | - | 3,410 | 3,434 | 4,476 | - | 7,910 |
| Gas Transmission | 3,109 | 515 | - | 3,624 | 3,242 | 686 | - | 3,929 | 3,637 | 784 | - | 4,422 | 4,233 | 1,058 | - | 5,292 |
| HR, Disability, Workers Comp & Safety | 1,786 | 263 | - | 2,049 | 1,786 | 263 | - | 2,048 | 1,786 | 263 | - | 2,048 | 1,786 | 263 | - | 2,048 |
| Information Technology | 10,935 | 1,056 | - | 11,991 | 10,939 | 1,056 | - | 11,995 | 12,542 | 1,751 | - | 14,293 | 14,068 | 1,916 | - | 15,984 |
| Real Estate | - | (297) | 14,806 | 14,509 | - | - | 15,641 | 15,641 | - | - | 16,344 | 16,344 | - | - | 16,423 | 16,423 |
| Reg Aff/A&F/Legal/Ext Aff | 5,180 | 342 | - | 5,522 | 5,661 | 566 | - | 6,228 | 5,856 | 583 | - | 6,440 | 5,856 | 583 | - | 6,440 |
| Risk Management | - | - | - | - | 405 | 910 | - | 1,315 | 807 | 1,785 | - | 2,592 | 807 | 1,785 | - | 2,592 |
| Total | 49,420 | 13,517 | 14,810 | 77,747 | 53,639 | 16,813 | 15,645 | 86,097 | 58,212 | 19,678 | 16,348 | 94,238 | 62,509 | 23,856 | 16,427 | 102,792 |

| Functional Area | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|---|--------------|--------------|------------|---------------|--------------|--------------|------------|---------------|---------------|--------------|------------|---------------|---------------|--------------|------------|---------------|
| | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total |
| CS - Field & Meter Reading | 238 | 18 | - | 256 | 175 | 10 | - | 185 | 175 | 10 | - | 185 | 220 | 12 | - | 232 |
| CS - Information | 326 | 19 | - | 345 | 328 | 24 | - | 351 | 339 | 24 | - | 363 | 520 | 24 | - | 543 |
| CS - Office Operations | 928 | 235 | 0 | 1,163 | 948 | 234 | 0 | 1,183 | 948 | 234 | 0 | 1,183 | 948 | 234 | 0 | 1,183 |
| CS - Technologies, Policies & Solutions | 155 | 97 | - | 252 | 305 | 126 | - | 431 | 369 | 187 | - | 556 | 389 | 228 | - | 617 |
| Engineering, Emergency Services & Land | 1,037 | 272 | - | 1,309 | 1,408 | 479 | - | 1,886 | 1,533 | 541 | - | 2,075 | 1,630 | 457 | - | 2,086 |
| Environmental | 28 | 19 | - | 47 | 31 | 20 | - | 51 | 34 | 24 | - | 58 | 34 | 23 | - | 58 |
| Fleet & Facilities | 70 | 357 | - | 427 | 71 | 357 | - | 427 | 71 | 357 | - | 427 | 71 | 357 | - | 427 |
| Gas Distribution | 533 | 90 | - | 623 | 506 | 89 | - | 594 | 506 | 89 | - | 594 | 546 | 453 | - | 998 |
| Gas Transmission | 417 | 64 | - | 481 | 421 | 78 | - | 498 | 456 | 89 | - | 545 | 533 | 124 | - | 657 |
| HR, Disability, Workers Comp & Safety | 273 | 50 | - | 323 | 238 | 34 | - | 272 | 274 | 36 | - | 309 | 218 | 33 | - | 252 |
| Information Technology | 4,396 | 328 | - | 4,724 | 3,990 | 288 | - | 4,278 | 4,521 | 564 | - | 5,085 | 5,013 | 617 | - | 5,630 |
| Real Estate | - | (3) | 704 | 701 | - | - | 729 | 729 | - | - | 749 | 749 | - | - | 769 | 769 |
| Reg Aff/A&F/Legal/Ext Aff | 1,289 | 82 | - | 1,371 | 1,427 | 144 | - | 1,571 | 1,463 | 147 | - | 1,610 | 1,463 | 147 | - | 1,610 |
| Risk Management | - | - | - | - | 99 | - | - | 99 | 197 | - | - | 197 | 197 | - | - | 197 |
| Total | 9,690 | 1,627 | 705 | 12,022 | 9,945 | 1,881 | 730 | 12,556 | 10,885 | 2,301 | 750 | 13,935 | 11,780 | 2,709 | 769 | 15,258 |

| Functional Area | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total |
| CS - Field & Meter Reading | 1,223 | 92 | - | 1,315 | 1,635 | 103 | - | 1,739 | 1,635 | 103 | - | 1,739 | 2,056 | 120 | - | 2,175 |
| CS - Information | 2,419 | 147 | - | 2,566 | 2,563 | 291 | - | 2,854 | 2,647 | 291 | - | 2,939 | 2,563 | 291 | - | 2,854 |
| CS - Office Operations | 3,821 | 1,014 | 4 | 4,839 | 3,831 | 1,014 | 4 | 4,849 | 3,831 | 1,014 | 4 | 4,849 | 3,831 | 1,014 | 4 | 4,849 |
| CS - Technologies, Policies & Solutions | 2,042 | 2,693 | - | 4,735 | 3,156 | 2,816 | - | 5,973 | 3,635 | 3,316 | - | 6,951 | 3,804 | 3,722 | - | 7,526 |
| Engineering, Emergency Services & Land | 10,345 | 3,172 | - | 13,517 | 11,246 | 4,302 | - | 15,548 | 12,263 | 4,589 | - | 16,853 | 13,143 | 3,949 | - | 17,092 |
| Environmental | 1,707 | 1,109 | - | 2,816 | 1,839 | 1,165 | - | 3,003 | 2,032 | 1,430 | - | 3,462 | 2,032 | 1,379 | - | 3,410 |
| Fleet & Facilities | 1,087 | 1,966 | - | 3,053 | 1,086 | 1,966 | - | 3,052 | 1,086 | 1,966 | - | 3,052 | 1,086 | 1,966 | - | 3,052 |
| Gas Distribution | 2,451 | 338 | - | 2,789 | 2,478 | 337 | - | 2,816 | 2,478 | 337 | - | 2,816 | 2,888 | 4,023 | - | 6,912 |
| Gas Transmission | 2,692 | 451 | - | 3,143 | 2,822 | 609 | - | 3,430 | 3,181 | 696 | - | 3,877 | 3,701 | 934 | - | 4,635 |
| HR, Disability, Workers Comp & Safety | 1,513 | 213 | - | 1,726 | 1,548 | 228 | - | 1,776 | 1,512 | 227 | - | 1,739 | 1,567 | 229 | - | 1,796 |
| Information Technology | 6,539 | 728 | - | 7,267 | 6,949 | 768 | - | 7,717 | 8,021 | 1,187 | - | 9,208 | 9,055 | 1,299 | - | 10,354 |
| Real Estate | - | (294) | 14,102 | 13,808 | - | - | 14,912 | 14,912 | - | - | 15,595 | 15,595 | - | - | 15,654 | 15,654 |
| Reg Aff/A&F/Legal/Ext Aff | 3,891 | 260 | - | 4,151 | 4,234 | 422 | - | 4,656 | 4,394 | 436 | - | 4,830 | 4,394 | 436 | - | 4,830 |
| Risk Management | - | - | - | - | 306 | 910 | - | 1,216 | 610 | 1,785 | - | 2,395 | 610 | 1,785 | - | 2,395 |
| Total | 39,730 | 11,890 | 14,105 | 65,725 | 43,695 | 14,932 | 14,915 | 73,542 | 47,327 | 17,377 | 15,598 | 80,303 | 50,729 | 21,147 | 15,658 | 87,534 |

SCG Shared Services Summary (Direct Costs)
For Years 2013-2016
(\$2013 Thousands)

| Functional Area | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|---|---------------|---------------|----------|---------------|---------------|---------------|----------|---------------|---------------|---------------|----------|---------------|---------------|---------------|----------|---------------|
| | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total |
| CS - Information | 44 | 15 | - | 58 | 61 | 18 | - | 78 | 61 | 18 | - | 78 | 61 | 18 | - | 78 |
| CS - Operations, Information & Technologies | 483 | 175 | - | 657 | 532 | 216 | - | 748 | 532 | 216 | - | 748 | 532 | 216 | - | 748 |
| Engineering | 6 | 1 | - | 7 | 35 | 1 | - | 35 | 65 | 2 | - | 66 | 78 | 2 | - | 79 |
| Environmental | 155 | 44 | - | 199 | 343 | 57 | - | 400 | 343 | 57 | - | 400 | 343 | 57 | - | 400 |
| HR, Disability, Workers Comp & Safety | 150 | 8 | - | 158 | 176 | 10 | - | 185 | 176 | 10 | - | 185 | 186 | 10 | - | 196 |
| Information Technology | 11,759 | 26,477 | - | 38,236 | 12,208 | 26,938 | - | 39,145 | 12,855 | 29,824 | - | 42,679 | 13,503 | 33,764 | - | 47,268 |
| Real Estate, Land & Facilities | - | 353 | - | 353 | 95 | 357 | - | 452 | 95 | 357 | - | 452 | 95 | 357 | - | 452 |
| Reg Affairs, Controller, Finance, Legal & Ext Aff | 2,200 | 427 | - | 2,626 | 2,229 | 432 | - | 2,662 | 2,229 | 432 | - | 2,662 | 2,229 | 432 | - | 2,662 |
| Risk Management | 35 | 5 | - | 40 | 307 | 31 | - | 338 | 395 | 31 | - | 426 | 395 | 31 | - | 426 |
| Supply Management & Supplier Diversity | 825 | 11 | - | 836 | 805 | 42 | - | 847 | 805 | 42 | - | 847 | 805 | 42 | - | 847 |
| Total | 15,656 | 27,516 | - | 43,172 | 16,790 | 28,102 | - | 44,892 | 17,556 | 30,989 | - | 48,544 | 18,227 | 34,929 | - | 53,156 |

| Functional Area | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|---|---------------|---------------|---------------|----------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|----------------|
| | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total |
| CS - Field & Meter Reading | 1,223 | 92 | - | 1,315 | 1,635 | 103 | - | 1,739 | 1,635 | 103 | - | 1,739 | 2,056 | 120 | - | 2,175 |
| CS - Information | 2,463 | 162 | - | 2,625 | 2,624 | 309 | - | 2,933 | 2,708 | 309 | - | 3,017 | 2,624 | 309 | - | 2,933 |
| CS - Office Operations | 4,304 | 1,189 | 4 | 5,496 | 4,364 | 1,230 | 4 | 5,598 | 4,364 | 1,230 | 4 | 5,598 | 4,364 | 1,230 | 4 | 5,598 |
| CS - Technologies, Policies & Solutions | 2,042 | 2,693 | - | 4,735 | 3,156 | 2,816 | - | 5,973 | 3,635 | 3,316 | - | 6,951 | 3,804 | 3,722 | - | 7,526 |
| Engineering, Emergency Services & Land | 10,351 | 3,173 | - | 13,524 | 11,281 | 4,303 | - | 15,583 | 12,328 | 4,591 | - | 16,919 | 13,221 | 3,951 | - | 17,171 |
| Environmental | 1,862 | 1,154 | - | 3,015 | 2,182 | 1,222 | - | 3,403 | 2,375 | 1,487 | - | 3,862 | 2,375 | 1,436 | - | 3,810 |
| Fleet & Facilities | 1,087 | 1,966 | - | 3,053 | 1,086 | 1,966 | - | 3,052 | 1,086 | 1,966 | - | 3,052 | 1,086 | 1,966 | - | 3,052 |
| Gas Distribution | 2,451 | 338 | - | 2,789 | 2,478 | 337 | - | 2,816 | 2,478 | 337 | - | 2,816 | 2,888 | 4,023 | - | 6,912 |
| Gas Transmission | 2,692 | 451 | - | 3,143 | 2,822 | 609 | - | 3,430 | 3,181 | 696 | - | 3,877 | 3,701 | 934 | - | 4,635 |
| HR, Disability, Workers Comp & Safety | 1,663 | 221 | - | 1,884 | 1,723 | 238 | - | 1,961 | 1,688 | 237 | - | 1,924 | 1,753 | 239 | - | 1,992 |
| Information Technology | 18,298 | 27,205 | - | 45,503 | 19,156 | 27,705 | - | 46,862 | 20,877 | 31,011 | - | 51,888 | 22,558 | 35,063 | - | 57,621 |
| Real Estate | - | 60 | 14,102 | 14,162 | 95 | 357 | 14,912 | 15,364 | 95 | 357 | 15,595 | 16,047 | 95 | 357 | 15,654 | 16,107 |
| Reg Affr/A&F/Legal/Ext Aff | 6,091 | 686 | - | 6,777 | 6,463 | 855 | - | 7,318 | 6,623 | 868 | - | 7,491 | 6,623 | 868 | - | 7,491 |
| Risk Management | 35 | 5 | - | 40 | 614 | 941 | - | 1,555 | 1,005 | 1,816 | - | 2,821 | 1,005 | 1,816 | - | 2,821 |
| Supply Management & Supplier Diversity | 825 | 11 | - | 836 | 805 | 42 | - | 847 | 805 | 42 | - | 847 | 805 | 42 | - | 847 |
| Total | 55,385 | 39,407 | 14,105 | 108,897 | 60,485 | 43,033 | 14,915 | 118,433 | 64,883 | 48,366 | 15,598 | 128,848 | 68,956 | 56,076 | 15,658 | 140,690 |

SCG Overheads
For Years 2013 - 2016
(\$2013 Thousands)

| | (a) | | | | (b) | | | | (c)=(a)+(b) | | | |
|---|--------|--------|--------|--------|-------|-----|-----|-------|-------------|--------|--------|--------|
| | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total |
| 2013 | | | | | | | | | | | | |
| Retained | 39,730 | 11,890 | 14,105 | 65,725 | - | - | - | - | 39,730 | 11,890 | 14,105 | 65,725 |
| Allocations Out: | | | | | | | | | | | | |
| SDG&E | | | | | | | | | | | | |
| CS - Field & Meter Reading | 238 | 18 | - | 256 | 189 | 4 | - | 192 | 427 | 22 | - | 449 |
| CS - Information | 326 | 19 | - | 345 | 258 | 4 | - | 262 | 583 | 23 | - | 606 |
| CS - Office Operations | 928 | 235 | 0 | 1,163 | 734 | 51 | 0 | 785 | 1,662 | 286 | 1 | 1,948 |
| CS - Technologies, Policies & Solutions | 155 | 97 | - | 252 | 122 | 21 | - | 143 | 277 | 118 | - | 395 |
| Engineering, Emergency Services & Land | 1,036 | 270 | - | 1,306 | 820 | 58 | - | 878 | 1,855 | 328 | - | 2,184 |
| Environmental | 28 | 19 | - | 47 | 22 | 4 | - | 26 | 51 | 23 | - | 73 |
| Fleet & Facilities | 59 | 320 | - | 380 | 47 | 69 | - | 116 | 107 | 389 | - | 496 |
| Gas Distribution | 533 | 90 | - | 623 | 422 | 19 | - | 441 | 955 | 109 | - | 1,064 |
| Gas Transmission | 417 | 64 | - | 481 | 330 | 14 | - | 344 | 747 | 78 | - | 825 |
| HR, Disability, Workers Comp & Safety | 251 | 46 | - | 297 | 198 | 10 | - | 208 | 449 | 56 | - | 505 |
| Information Technology | 4,035 | 297 | - | 4,332 | 3,193 | 64 | - | 3,257 | 7,228 | 361 | - | 7,589 |
| Real Estate | - | (1) | 544 | 543 | - | (0) | 118 | 117 | - | (1) | 662 | 661 |
| Reg Aff/A&F/Legal/Ext Aff | 1,247 | 77 | - | 1,324 | 987 | 17 | - | 1,003 | 2,234 | 93 | - | 2,327 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total SDG&E | 9,252 | 1,551 | 545 | 11,348 | 7,321 | 335 | 118 | 7,774 | 16,574 | 1,886 | 663 | 19,122 |
| Corporate Center | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | - | 2 | - | 2 | - | 0 | - | 0 | - | 2 | - | 2 |
| Environmental | - | - | - | - | - | - | - | - | - | - | - | - |
| Fleet & Facilities | 11 | 37 | - | 48 | 10 | 8 | - | 18 | 21 | 45 | - | 65 |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 14 | 2 | - | 17 | 12 | 1 | - | 13 | 27 | 3 | - | 30 |
| Information Technology | 335 | 30 | - | 365 | 292 | 6 | - | 298 | 627 | 36 | - | 663 |
| Real Estate | - | (2) | 160 | 157 | - | (1) | 35 | 34 | - | (3) | 194 | 191 |
| Reg Aff/A&F/Legal/Ext Aff | 42 | 5 | - | 47 | 36 | 1 | - | 38 | 78 | 7 | - | 85 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Corporate Center | 402 | 74 | 160 | 636 | 350 | 16 | 35 | 401 | 752 | 90 | 194 | 1,037 |
| Unregulated | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | 1 | - | - | 1 | 1 | - | - | 1 | 2 | - | - | 2 |
| Environmental | - | - | - | - | - | - | - | - | - | - | - | - |
| Fleet & Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 8 | 1 | - | 9 | 7 | 0 | - | 8 | 16 | 1 | - | 17 |
| Information Technology | 26 | 1 | - | 27 | 23 | 0 | - | 23 | 49 | 1 | - | 50 |
| Real Estate | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Aff/A&F/Legal/Ext Aff | - | - | - | - | - | - | - | - | - | - | - | - |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Unregulated | 36 | 2 | - | 37 | 31 | 0 | - | 32 | 67 | 2 | - | 69 |
| Total Allocations Out: | 9,690 | 1,627 | 705 | 12,022 | 7,703 | 352 | 152 | 8,206 | 17,393 | 1,978 | 857 | 20,228 |
| Total SCG Shared Service Forecast | 49,420 | 13,517 | 14,810 | 77,747 | 7,703 | 352 | 152 | 8,206 | 57,123 | 13,869 | 14,962 | 85,953 |

Overhead Rates:

| Bill To Company | Year | Labor OH % | NonLabor OH | NSE |
|------------------------------|------|------------|-------------|-------|
| | | | % | OH % |
| SDG&E | 2013 | 79.1% | 21.6% | 21.6% |
| Corporate Center/Unregulated | 2013 | 87.1% | 21.6% | 21.6% |

SCG Overheads
For Years 2013 - 2016
(\$2013 Thousands)

| | (a) | | | | (b) | | | | (c)=(a)+(b) | | | |
|---|--------------|--------|--------|--------|-----------|-----|-----|-------|--------------------|--------|--------|--------|
| | Direct Costs | | | Total | Overheads | | | Total | Fully Loaded Costs | | | Total |
| L | NL | NSE | L | | NL | NSE | L | | NL | NSE | | |
| 2014 | | | | | | | | | | | | |
| Retained | 43,695 | 14,932 | 14,915 | 73,542 | - | - | - | - | 43,695 | 14,932 | 14,915 | 73,542 |
| Allocations Out: | | | | | | | | | | | | |
| SDG&E | | | | | | | | | | | | |
| CS - Field & Meter Reading | 175 | 10 | - | 185 | 138 | 2 | - | 141 | 313 | 12 | - | 325 |
| CS - Information | 328 | 24 | - | 351 | 259 | 5 | - | 265 | 587 | 29 | - | 616 |
| CS - Office Operations | 948 | 234 | 0 | 1,183 | 750 | 51 | 0 | 801 | 1,697 | 285 | 1 | 1,983 |
| CS - Technologies, Policies & Solutions | 305 | 126 | - | 431 | 241 | 27 | - | 269 | 546 | 153 | - | 700 |
| Engineering, Emergency Services & Land | 1,395 | 474 | - | 1,869 | 1,104 | 102 | - | 1,206 | 2,499 | 576 | - | 3,075 |
| Environmental | 31 | 20 | - | 50 | 24 | 4 | - | 28 | 55 | 24 | - | 79 |
| Fleet & Facilities | 60 | 320 | - | 380 | 47 | 69 | - | 116 | 107 | 389 | - | 496 |
| Gas Distribution | 506 | 89 | - | 594 | 400 | 19 | - | 419 | 906 | 108 | - | 1,014 |
| Gas Transmission | 421 | 78 | - | 498 | 333 | 17 | - | 350 | 753 | 94 | - | 848 |
| HR, Disability, Workers Comp & Safety | 161 | 11 | - | 172 | 128 | 2 | - | 130 | 289 | 13 | - | 302 |
| Information Technology | 3,620 | 258 | - | 3,878 | 2,865 | 56 | - | 2,921 | 6,485 | 314 | - | 6,799 |
| Real Estate | - | - | 562 | 562 | - | - | 121 | 121 | - | - | 683 | 683 |
| Reg Aff/A&F/Legal/Ext Aff | 1,339 | 132 | - | 1,471 | 1,060 | 28 | - | 1,088 | 2,399 | 160 | - | 2,559 |
| Risk Management | 99 | - | - | 99 | 78 | - | - | 78 | 176 | - | - | 176 |
| Total SDG&E | 9,386 | 1,774 | 562 | 11,722 | 7,428 | 383 | 121 | 7,933 | 16,814 | 2,157 | 683 | 19,655 |
| Corporate Center | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| Environmental | - | - | - | - | - | - | - | - | - | - | - | - |
| Fleet & Facilities | 11 | 37 | - | 48 | 10 | 8 | - | 18 | 21 | 45 | - | 65 |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 72 | 23 | - | 95 | 63 | 5 | - | 68 | 135 | 28 | - | 163 |
| Information Technology | 336 | 29 | - | 365 | 292 | 6 | - | 299 | 628 | 35 | - | 663 |
| Real Estate | - | - | 168 | 168 | - | - | 36 | 36 | - | - | 204 | 204 |
| Reg Aff/A&F/Legal/Ext Aff | 79 | 12 | - | 90 | 68 | 3 | - | 71 | 147 | 14 | - | 161 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Corporate Center | 497 | 101 | 168 | 766 | 433 | 22 | 36 | 491 | 930 | 123 | 204 | 1,257 |
| Unregulated | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | 13 | 4 | - | 17 | 11 | 1 | - | 12 | 24 | 5 | - | 29 |
| Environmental | 0 | - | - | 0 | 0 | - | - | 0 | 1 | - | - | 1 |
| Fleet & Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 5 | 0 | - | 5 | 4 | 0 | - | 4 | 9 | 0 | - | 9 |
| Information Technology | 34 | 1 | - | 35 | 30 | 0 | - | 30 | 64 | 1 | - | 66 |
| Real Estate | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Aff/A&F/Legal/Ext Aff | 9 | 1 | - | 10 | 8 | 0 | - | 8 | 18 | 1 | - | 18 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Unregulated | 61 | 6 | - | 68 | 54 | 1 | - | 55 | 115 | 8 | - | 123 |
| Total Allocations Out: | 9,945 | 1,881 | 730 | 12,556 | 7,914 | 407 | 158 | 8,479 | 17,859 | 2,288 | 888 | 21,034 |
| Total SCG Shared Service Forecast | 53,639 | 16,813 | 15,645 | 86,097 | 7,914 | 407 | 158 | 8,479 | 61,554 | 17,220 | 15,803 | 94,576 |

Overhead Rates:

| Bill To Company | Year | NonLabor OH | | NSE |
|------------------------------|------|-------------|-------|-------|
| | | Labor OH % | % | OH % |
| SDG&E | 2014 | 79.1% | 21.6% | 21.6% |
| Corporate Center/Unregulated | 2014 | 87.1% | 21.6% | 21.6% |

SCG Overheads
For Years 2013 - 2016
(\$2013 Thousands)

| | (a) | | | | (b) | | | | (c)=(a)+(b) | | | |
|---|--------------|--------|--------|--------|-----------|-----|-----|-------|--------------------|--------|--------|---------|
| | Direct Costs | | | Total | Overheads | | | Total | Fully Loaded Costs | | | Total |
| 2015 | L | NL | NSE | | L | NL | NSE | | L | NL | NSE | |
| Retained | 47,327 | 17,377 | 15,598 | 80,303 | - | - | - | - | 47,327 | 17,377 | 15,598 | 80,303 |
| Allocations Out: | | | | | | | | | | | | |
| SDG&E | | | | | | | | | | | | |
| CS - Field & Meter Reading | 175 | 10 | - | 185 | 138 | 2 | - | 141 | 313 | 12 | - | 325 |
| CS - Information | 339 | 24 | - | 363 | 269 | 5 | - | 274 | 608 | 29 | - | 637 |
| CS - Office Operations | 948 | 234 | 0 | 1,183 | 750 | 51 | 0 | 801 | 1,698 | 285 | 1 | 1,984 |
| CS - Technologies, Policies & Solutions | 369 | 187 | - | 556 | 292 | 40 | - | 333 | 661 | 227 | - | 889 |
| Engineering, Emergency Services & Land | 1,521 | 537 | - | 2,057 | 1,204 | 116 | - | 1,320 | 2,725 | 653 | - | 3,378 |
| Environmental | 34 | 24 | - | 58 | 27 | 5 | - | 32 | 61 | 29 | - | 90 |
| Fleet & Facilities | 60 | 320 | - | 380 | 47 | 69 | - | 116 | 107 | 389 | - | 496 |
| Gas Distribution | 506 | 89 | - | 594 | 400 | 19 | - | 420 | 906 | 108 | - | 1,014 |
| Gas Transmission | 456 | 89 | - | 545 | 361 | 19 | - | 380 | 817 | 108 | - | 925 |
| HR, Disability, Workers Comp & Safety | 197 | 12 | - | 209 | 156 | 3 | - | 158 | 353 | 15 | - | 367 |
| Information Technology | 4,122 | 512 | - | 4,634 | 3,264 | 111 | - | 3,374 | 7,385 | 623 | - | 8,008 |
| Real Estate | - | - | 575 | 575 | - | - | 124 | 124 | - | - | 699 | 699 |
| Reg Aff/A&F/Legal/Ext Aff | 1,373 | 135 | - | 1,507 | 1,087 | 29 | - | 1,116 | 2,460 | 164 | - | 2,623 |
| Risk Management | 197 | - | - | 197 | 156 | - | - | 156 | 353 | - | - | 353 |
| Total SDG&E | 10,295 | 2,172 | 575 | 13,041 | 8,151 | 469 | 124 | 8,745 | 18,446 | 2,641 | 700 | 21,787 |
| Corporate Center | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| Environmental | - | - | - | - | - | - | - | - | - | - | - | - |
| Fleet & Facilities | 11 | 37 | - | 48 | 10 | 8 | - | 18 | 21 | 45 | - | 65 |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 72 | 23 | - | 95 | 63 | 5 | - | 68 | 135 | 28 | - | 163 |
| Information Technology | 361 | 50 | - | 412 | 315 | 11 | - | 326 | 676 | 61 | - | 737 |
| Real Estate | - | - | 175 | 175 | - | - | 38 | 38 | - | - | 212 | 212 |
| Reg Aff/A&F/Legal/Ext Aff | 81 | 12 | - | 92 | 70 | 3 | - | 73 | 151 | 14 | - | 165 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Corporate Center | 525 | 122 | 175 | 822 | 457 | 26 | 38 | 522 | 982 | 149 | 212 | 1,344 |
| Unregulated | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | 13 | 4 | - | 17 | 11 | 1 | - | 12 | 24 | 5 | - | 29 |
| Environmental | 0 | - | - | 0 | 0 | - | - | 0 | 1 | - | - | 1 |
| Fleet & Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 5 | 0 | - | 5 | 4 | 0 | - | 4 | 9 | 0 | - | 9 |
| Information Technology | 38 | 2 | - | 39 | 33 | 0 | - | 33 | 71 | 2 | - | 73 |
| Real Estate | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Aff/A&F/Legal/Ext Aff | 9 | 1 | - | 10 | 8 | 0 | - | 8 | 18 | 1 | - | 18 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Unregulated | 65 | 7 | - | 72 | 57 | 1 | - | 58 | 122 | 8 | - | 130 |
| Total Allocations Out: | 10,885 | 2,301 | 750 | 13,935 | 8,665 | 497 | 162 | 9,325 | 19,550 | 2,798 | 912 | 23,260 |
| Total SCG Shared Service Forecast | 58,212 | 19,678 | 16,348 | 94,238 | 8,665 | 497 | 162 | 9,325 | 66,877 | 20,175 | 16,510 | 103,563 |

Overhead Rates:

| Bill To Company | Year | Labor OH % | NonLabor OH % | NSE OH % |
|------------------------------|------|------------|---------------|----------|
| SDG&E | 2015 | 79.2% | 21.6% | 21.6% |
| Corporate Center/Unregulated | 2015 | 87.1% | 21.6% | 21.6% |

SCG Overheads
For Years 2013 - 2016
(\$2013 Thousands)

| | (a) | | | | (b) | | | | (c)=(a)+(b) | | | |
|--|---------------|---------------|---------------|----------------|--------------|------------|------------|---------------|---------------|---------------|---------------|----------------|
| | L | NL | NSE | Total | L | NL | NSE | Total | L | NL | NSE | Total |
| 2016 | | | | | | | | | | | | |
| Retained | 50,729 | 21,147 | 15,658 | 87,534 | - | - | - | - | 50,729 | 21,147 | 15,658 | 87,534 |
| Allocations Out: | | | | | | | | | | | | |
| SDG&E | | | | | | | | | | | | |
| CS - Field & Meter Reading | 220 | 12 | - | 231 | 174 | 3 | - | 177 | 394 | 14 | - | 408 |
| CS - Information | 328 | 24 | - | 351 | 260 | 5 | - | 265 | 588 | 29 | - | 616 |
| CS - Office Operations | 948 | 234 | 0 | 1,183 | 751 | 51 | 0 | 801 | 1,698 | 285 | 1 | 1,984 |
| CS - Technologies, Policies & Solutions | 389 | 228 | - | 617 | 308 | 49 | - | 357 | 697 | 278 | - | 975 |
| Engineering, Emergency Services & Land | 1,617 | 452 | - | 2,069 | 1,281 | 98 | - | 1,379 | 2,899 | 550 | - | 3,448 |
| Environmental | 34 | 23 | - | 57 | 27 | 5 | - | 32 | 61 | 28 | - | 89 |
| Fleet & Facilities | 60 | 320 | - | 380 | 47 | 69 | - | 116 | 107 | 389 | - | 496 |
| Gas Distribution | 546 | 453 | - | 998 | 432 | 98 | - | 530 | 978 | 550 | - | 1,529 |
| Gas Transmission | 533 | 124 | - | 657 | 422 | 27 | - | 449 | 955 | 151 | - | 1,106 |
| HR, Disability, Workers Comp & Safety | 142 | 10 | - | 151 | 112 | 2 | - | 114 | 254 | 12 | - | 266 |
| Information Technology | 4,587 | 562 | - | 5,149 | 3,634 | 121 | - | 3,755 | 8,221 | 683 | - | 8,904 |
| Real Estate | - | - | 592 | 592 | - | - | 128 | 128 | - | - | 720 | 720 |
| Reg Aff/A&F/Legal/Ext Aff | 1,373 | 135 | - | 1,507 | 1,087 | 29 | - | 1,117 | 2,460 | 164 | - | 2,624 |
| Risk Management | 197 | - | - | 197 | 156 | - | - | 156 | 353 | - | - | 353 |
| Total SDG&E | 10,971 | 2,576 | 593 | 14,140 | 8,691 | 557 | 128 | 9,377 | 19,663 | 3,133 | 721 | 23,517 |
| Corporate Center | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | 192 | - | - | 192 | 167 | - | - | 167 | 359 | - | - | 359 |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 |
| Environmental | - | - | - | - | - | - | - | - | - | - | - | - |
| Fleet & Facilities | 11 | 37 | - | 48 | 10 | 8 | - | 18 | 21 | 45 | - | 65 |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 72 | 23 | - | 95 | 63 | 5 | - | 68 | 135 | 28 | - | 163 |
| Information Technology | 385 | 53 | - | 438 | 335 | 12 | - | 347 | 720 | 65 | - | 785 |
| Real Estate | - | - | 176 | 176 | - | - | 38 | 38 | - | - | 215 | 215 |
| Reg Aff/A&F/Legal/Ext Aff | 81 | 12 | - | 92 | 70 | 3 | - | 73 | 151 | 14 | - | 165 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Corporate Center | 741 | 126 | 176 | 1,042 | 645 | 27 | 38 | 711 | 1,386 | 153 | 215 | 1,753 |
| Unregulated | | | | | | | | | | | | |
| CS - Field & Meter Reading | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Information | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Office Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| CS - Technologies, Policies & Solutions | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering, Emergency Services & Land | 13 | 4 | - | 17 | 11 | 1 | - | 12 | 24 | 5 | - | 29 |
| Environmental | 0 | - | - | 0 | 0 | - | - | 0 | 1 | - | - | 1 |
| Fleet & Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Distribution | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas Transmission | - | - | - | - | - | - | - | - | - | - | - | - |
| HR, Disability, Workers Comp & Safety | 5 | 0 | - | 5 | 4 | 0 | - | 4 | 9 | 0 | - | 9 |
| Information Technology | 41 | 2 | - | 43 | 36 | 0 | - | 36 | 77 | 2 | - | 79 |
| Real Estate | - | - | - | - | - | - | - | - | - | - | - | - |
| Reg Aff/A&F/Legal/Ext Aff | 9 | 1 | - | 10 | 8 | 0 | - | 8 | 18 | 1 | - | 18 |
| Risk Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Unregulated | 68 | 7 | - | 75 | 59 | 2 | - | 61 | 128 | 9 | - | 136 |
| Total Allocations Out: | 11,780 | 2,709 | 769 | 15,258 | 9,396 | 586 | 166 | 10,148 | 21,176 | 3,294 | 935 | 25,406 |
| Total SCG Shared Service Forecast | 62,509 | 23,856 | 16,427 | 102,792 | 9,396 | 586 | 166 | 10,148 | 71,905 | 24,442 | 16,593 | 112,940 |

Overhead Rates:

| Bill To Company | Year | NonLabor OH | | NSE |
|------------------------------|------|-------------|-------|-------|
| | | Labor OH % | % | OH % |
| SDG&E | 2016 | 79.2% | 21.6% | 21.6% |
| Corporate Center/Unregulated | 2016 | 87.2% | 21.6% | 21.6% |

SCG Shared Services Summary (Retained and Allocations In)
For Years 2013 - 2016
(\$2013 Thousands)

| Total Company Summary | (a) | | | | (b) | | | | (c)=(a)+(b) | | | |
|---|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|--------------------|----------------|----------------|----------------|
| | Direct Costs | | | | Overheads | | | | Fully Loaded Costs | | | |
| | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 |
| Retained | 65,725 | 73,542 | 80,303 | 87,534 | - | - | - | - | 65,725 | 73,542 | 80,303 | 87,534 |
| Allocations In SDG&E | 43,172 | 44,892 | 48,544 | 53,156 | 18,241 | 19,280 | 20,505 | 21,882 | 61,413 | 64,172 | 69,049 | 75,038 |
| Overhead Credit Gross | - | - | - | - | (8,206) | (8,479) | (9,325) | (10,148) | (8,206) | (8,479) | (9,325) | (10,148) |
| Less Payroll Tax + Supp Ldr | - | - | - | - | 767 | 797 | 873 | 963 | 767 | 797 | 873 | 963 |
| Adjusted Overhead Credit | - | - | - | - | (7,439) | (7,682) | (8,452) | (9,185) | (7,439) | (7,682) | (8,453) | (9,185) |
| Total Net Shared Service O&M | 108,897 | 118,433 | 128,848 | 140,690 | 10,801 | 11,599 | 12,053 | 12,696 | 119,699 | 130,032 | 140,900 | 153,387 |

| Functional Area Detail Retained | Direct Costs | | | | Overheads | | | | Fully Loaded Costs | | | |
|---|----------------------------|---------------|---------------|---------------|-----------|----------|----------|----------|--------------------|---------------|---------------|---------------|
| | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 |
| | CS - Field & Meter Reading | 1,315 | 1,739 | 1,739 | 2,175 | - | - | - | - | 1,315 | 1,739 | 1,739 |
| CS - Information | 2,566 | 2,854 | 2,939 | 2,854 | - | - | - | - | 2,566 | 2,854 | 2,939 | 2,854 |
| CS - Office Operations | 4,839 | 4,849 | 4,849 | 4,849 | - | - | - | - | 4,839 | 4,849 | 4,849 | 4,849 |
| CS - Technologies, Policies & Solutions | 4,735 | 5,973 | 6,951 | 7,526 | - | - | - | - | 4,735 | 5,973 | 6,951 | 7,526 |
| Engineering, Emergency Services & Land | 13,517 | 15,548 | 16,853 | 17,092 | - | - | - | - | 13,517 | 15,548 | 16,853 | 17,092 |
| Environmental | 2,816 | 3,003 | 3,462 | 3,410 | - | - | - | - | 2,816 | 3,003 | 3,462 | 3,410 |
| Fleet & Facilities | 3,053 | 3,052 | 3,052 | 3,052 | - | - | - | - | 3,053 | 3,052 | 3,052 | 3,052 |
| Gas Distribution | 2,789 | 2,816 | 2,816 | 6,912 | - | - | - | - | 2,789 | 2,816 | 2,816 | 6,912 |
| Gas Transmission | 3,143 | 3,430 | 3,877 | 4,635 | - | - | - | - | 3,143 | 3,430 | 3,877 | 4,635 |
| HR, Disability, Workers Comp & Safety | 1,726 | 1,776 | 1,739 | 1,796 | - | - | - | - | 1,726 | 1,776 | 1,739 | 1,796 |
| Information Technology | 7,267 | 7,717 | 9,208 | 10,354 | - | - | - | - | 7,267 | 7,717 | 9,208 | 10,354 |
| Real Estate | 13,808 | 14,912 | 15,595 | 15,654 | - | - | - | - | 13,808 | 14,912 | 15,595 | 15,654 |
| Reg Aff/A&F/Legal/Ext Aff | 4,151 | 4,656 | 4,830 | 4,830 | - | - | - | - | 4,151 | 4,656 | 4,830 | 4,830 |
| Risk Management | - | 1,216 | 2,395 | 2,395 | - | - | - | - | - | 1,216 | 2,395 | 2,395 |
| Total Retained | 65,725 | 73,542 | 80,303 | 87,534 | - | - | - | - | 65,725 | 73,542 | 80,303 | 87,534 |

| Allocations In From SDG&E | Direct Costs | | | | Overheads | | | | Fully Loaded Costs | | | |
|---|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|---------------|---------------|---------------|
| | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 |
| | CS - Information | 58 | 78 | 78 | 78 | 38 | 52 | 52 | 52 | 96 | 131 | 131 |
| CS - Operations, Information & Technologies | 657 | 748 | 748 | 748 | 422 | 470 | 470 | 471 | 1,079 | 1,219 | 1,219 | 1,219 |
| Engineering | 7 | 35 | 66 | 79 | 5 | 28 | 52 | 63 | 12 | 63 | 119 | 142 |
| Environmental | 199 | 400 | 400 | 400 | 133 | 286 | 286 | 286 | 332 | 686 | 686 | 686 |
| HR, Disability, Workers Comp & Safety | 158 | 185 | 185 | 196 | 121 | 142 | 142 | 151 | 280 | 328 | 328 | 346 |
| Information Technology | 38,236 | 39,145 | 42,679 | 47,268 | 14,915 | 15,378 | 16,506 | 17,860 | 53,152 | 54,523 | 59,186 | 65,128 |
| Real Estate, Land & Facilities | 353 | 452 | 452 | 452 | 74 | 151 | 151 | 151 | 427 | 603 | 603 | 603 |
| Reg Affairs, Controller, Finance, Legal & Ext Aff | 2,626 | 2,662 | 2,662 | 2,662 | 1,844 | 1,870 | 1,871 | 1,873 | 4,471 | 4,532 | 4,533 | 4,535 |
| Risk Management | 40 | 338 | 426 | 426 | 29 | 252 | 322 | 322 | 69 | 590 | 747 | 748 |
| Supply Management & Supplier Diversity | 836 | 847 | 847 | 847 | 659 | 651 | 652 | 652 | 1,495 | 1,498 | 1,498 | 1,499 |
| Total Allocations In | 43,172 | 44,892 | 48,544 | 53,156 | 18,241 | 19,280 | 20,505 | 21,882 | 61,413 | 64,172 | 69,049 | 75,038 |

SCG Shared Services Summary (Retained and Allocations In)
For Years 2013 - 2016
(\$2013 Thousands)

| | Direct Costs | | | | Overheads | | | | Fully Loaded Costs | | | |
|---|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|--------------------|----------------|----------------|----------------|
| | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 |
| Shared Service O&M | | | | | | | | | | | | |
| CS - Field & Meter Reading | 1,315 | 1,739 | 1,739 | 2,175 | - | - | - | - | 1,315 | 1,739 | 1,739 | 2,175 |
| CS - Information | 2,625 | 2,933 | 3,017 | 2,933 | 38 | 52 | 52 | 52 | 2,663 | 2,985 | 3,069 | 2,985 |
| CS - Office Operations | 5,496 | 5,598 | 5,598 | 5,598 | 422 | 470 | 470 | 471 | 5,918 | 6,068 | 6,068 | 6,069 |
| CS - Technologies, Policies & Solutions | 4,735 | 5,973 | 6,951 | 7,526 | - | - | - | - | 4,735 | 5,973 | 6,951 | 7,526 |
| Engineering, Emergency Services & Land | 13,524 | 15,583 | 16,919 | 17,171 | 5 | 28 | 52 | 63 | 13,529 | 15,611 | 16,971 | 17,234 |
| Environmental | 3,015 | 3,403 | 3,862 | 3,810 | 133 | 286 | 286 | 286 | 3,148 | 3,689 | 4,148 | 4,097 |
| Fleet & Facilities | 3,053 | 3,052 | 3,052 | 3,052 | - | - | - | - | 3,053 | 3,052 | 3,052 | 3,052 |
| Gas Distribution | 2,789 | 2,816 | 2,816 | 6,912 | - | - | - | - | 2,789 | 2,816 | 2,816 | 6,912 |
| Gas Transmission | 3,143 | 3,430 | 3,877 | 4,635 | - | - | - | - | 3,143 | 3,430 | 3,877 | 4,635 |
| HR, Disability, Workers Comp & Safety | 1,884 | 1,961 | 1,924 | 1,992 | 121 | 142 | 142 | 151 | 2,005 | 2,104 | 2,066 | 2,143 |
| Information Technology | 45,503 | 46,862 | 51,888 | 57,621 | 14,915 | 15,378 | 16,506 | 17,860 | 60,419 | 62,240 | 68,394 | 75,481 |
| Real Estate | 14,162 | 15,364 | 16,047 | 16,107 | 74 | 151 | 151 | 151 | 14,236 | 15,514 | 16,198 | 16,257 |
| Reg Aff/A&F/Legal/Ext Aff | 6,777 | 7,318 | 7,491 | 7,491 | 1,844 | 1,870 | 1,871 | 1,873 | 8,621 | 9,188 | 9,363 | 9,365 |
| Risk Management | 40 | 1,555 | 2,821 | 2,821 | 29 | 252 | 322 | 322 | 69 | 1,807 | 3,143 | 3,143 |
| Supply Management & Supplier Diversity | 836 | 847 | 847 | 847 | 659 | 651 | 652 | 652 | 1,495 | 1,498 | 1,498 | 1,499 |
| Total Shared Service O&M | 108,897 | 118,433 | 128,848 | 140,690 | 18,241 | 19,280 | 20,505 | 21,882 | 127,138 | 137,713 | 149,353 | 162,572 |
| Overhead Credit | - | - | - | - | (7,439) | (7,682) | (8,452) | (9,185) | (7,439) | (7,682) | (8,453) | (9,185) |
| Total Net Shared Service O&M | 108,897 | 118,433 | 128,848 | 140,690 | 10,801 | 11,599 | 12,053 | 12,696 | 119,699 | 130,032 | 140,900 | 153,387 |

**SCG Corporate Reallocation Costs
For Years 2013 - 2016
(\$2013 Thousands)**

**Corporate Reallocation
Costs to Corporate Center**

From SDG&E
From SCG
Total Costs to Corporate Center

| Direct Costs | | | | Overheads | | | | Fully Loaded Costs | | | |
|--------------|-------|--------|--------|-----------|-------|-------|-------|--------------------|--------|--------|--------|
| 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 |
| 8,512 | 8,944 | 9,946 | 11,205 | 3,005 | 3,112 | 3,359 | 3,660 | 11,517 | 12,056 | 13,304 | 14,865 |
| 636 | 766 | 822 | 1,042 | 401 | 491 | 522 | 711 | 1,037 | 1,257 | 1,344 | 1,753 |
| 9,148 | 9,710 | 10,768 | 12,248 | 3,406 | 3,604 | 3,880 | 4,370 | 12,554 | 13,314 | 14,648 | 16,618 |

Costs Allocated Back to Affiliates

SDG&E
SCG
Unregulated
Total

| Direct Costs | | | | Overheads | | | | Fully Loaded Costs | | | |
|--------------|--------------|--------------|--------------|------------|--------------|--------------|--------------|--------------------|--------------|--------------|--------------|
| 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 | 2013 | 2014 | 2015 | 2016 |
| 3,101 | 3,030 | 3,370 | 3,846 | 1,155 | 1,124 | 1,215 | 1,372 | 4,256 | 4,154 | 4,585 | 5,218 |
| 2,636 | 2,952 | 3,284 | 3,736 | 981 | 1,095 | 1,184 | 1,333 | 3,617 | 4,047 | 4,468 | 5,069 |
| 3,411 | 3,729 | 4,113 | 4,666 | 1,270 | 1,384 | 1,482 | 1,665 | 4,681 | 5,113 | 5,596 | 6,332 |
| 9,148 | 9,710 | 10,768 | 12,248 | 3,406 | 3,604 | 3,880 | 4,370 | 12,554 | 13,314 | 14,648 | 16,618 |

Reallocation Factors From Corporate Center

| BillToCo | 2013 | 2014 | 2015 | 2016 |
|-------------|--------|--------|--------|--------|
| SDG&E | 33.90% | 31.20% | 31.30% | 31.40% |
| SCG | 28.81% | 30.40% | 30.50% | 30.50% |
| Unregulated | 37.29% | 38.40% | 38.20% | 38.10% |

Note: Difference due to rounding.

Southern California Gas Company
100% Level By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|--|------------------------|--|---|---------------|--------------|----------|---------------|---------------|--------------|----------|---------------|---------------|--------------|----------|---------------|---------------|--------------|----------|---------------|
| | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total |
| CS - FIELD & METER READING | Sara Franke | 2200-0942 2200-0345 2200-2145 2200-2342 | CS FIELD STAFF MANAGER CUSTOMER SERVICE FIELD TRAINING MANAGER GD SE SDGE PM QUALITY ASSURANCE - SUPPORT | 1,461 | 110 | - | 1,571 | 1,810 | 113 | - | 1,924 | 1,810 | 113 | - | 1,924 | 2,275 | 131 | - | 2,407 |
| CS - FIELD & METER READING Total | | | | 1,461 | 110 | - | 1,571 | 1,810 | 113 | - | 1,924 | 1,810 | 113 | - | 1,924 | 2,275 | 131 | - | 2,407 |
| CS - INFORMATION | Ann D. Ayres | 2200-0246 2200-0328 2200-0330 2200-2158 2200-2282 2200-2329 | ENERGY MARKETS & CAPACITY PRODUCTS - DIRECTOR CAPACITY PRODUCTS SUPPORT CAPACITY PRODUCTS STAFF GAS SCHEDULING VP CUSTOMER SOLUTIONS GAS TRANSMISSION PLANNING | 266 | 72 | - | 338 | 227 | 71 | - | 297 | 227 | 71 | - | 298 | 227 | 71 | - | 299 |
| CS - INFORMATION Total | | | | 2,745 | 166 | - | 2,911 | 2,891 | 315 | - | 3,206 | 2,987 | 315 | - | 3,302 | 3,083 | 315 | - | 3,398 |
| CS - OFFICE OPERATIONS | Evan D. Goldman | 2200-0354 2200-0355 2200-2240 2200-2247 | MAJOR MARKET CREDIT AND COLLECTIONS PAYMENT PROCESSING SR VP CUSTOMER INNOVATION/BUS STRATEGY MANAGER OF REMITTANCE PROCESSING | 1,182 | 306 | - | 1,488 | 1,212 | 306 | - | 1,518 | 1,212 | 306 | - | 1,518 | 1,212 | 306 | - | 1,518 |
| CS - OFFICE OPERATIONS Total | | | | 4,749 | 1,249 | 4 | 6,002 | 4,779 | 1,249 | 4 | 6,032 | 4,779 | 1,249 | 4 | 6,032 | 4,779 | 1,249 | 4 | 6,032 |
| CS - TECHNOLOGIES, POLICIES & SOLUTIONS | Jeffrey G. Reed | 2200-2190 2200-0234 2200-2229 2200-2286 2200-2288 2200-2396 | PLANNING & DEVELOPMENT DIRECTOR - SCG NGV PROGRAM BUSINESS STRATEGY AND DEVELOPMENT BIOFUELS AND LOW-CARBON RESOURCES MARKET DEVELOP ENVIRONMENTAL AFFAIRS POLICY AND ENVIRONMENTAL SOLUTIONS | 618 | 815 | - | 1,433 | 816 | 878 | - | 1,694 | 1,002 | 943 | - | 1,945 | 1,111 | 1,161 | - | 2,272 |
| CS - TECHNOLOGIES, POLICIES & SOLUTIONS Total | | | | 2,197 | 2,790 | - | 4,987 | 3,461 | 2,942 | - | 6,404 | 4,004 | 3,502 | - | 7,507 | 4,192 | 3,950 | - | 8,143 |
| ENGINEERING, EMERGENCY SERVICES & LAND | Raymond K. Stanford | 2200-0611 2200-2487 2200-0225 2200-0300 2200-0302 2200-0303 2200-0306 2200-0308 2200-0309 2200-0310 2200-0311 2200-0312 2200-0318 2200-0321 2200-0322 2200-0323 2200-0799 2200-1178 2200-2022 2200-2248 2200-2376 2200-2377 2200-2417 2200-2473 | GAS SAFETY OPERATIONS ELECTRIC DESIGN & ENGINEERING USS - VP GAS ENGINEERING AND SYSTEM INTEGRITY DIR ENG & TECH SERVICES BUSINESS PROCESS & INFOGRAPHICS SOLUTIONS CADD APPLICATIONS WORK MANAGEMENT & DATABASES DEVELOPMENT CONTRACT MAINTENANCE MEAS REG & CONTR MGR & SPECIAL PROJECTS MEASUREMENT & DESIGN MEASUREMENT TECHNOLOGIES MEASUREMENT FIELD SUPPORT ENGINEERING DESIGN MANAGER MECHANICAL DESIGN PIPELINE DESIGN & GAS STANDARDS PLANNING & DEVELOPMENT INSTRUMENT REPAIR & FIELD MAINT SUPV EAC CHEMICAL SECTION 2200-0320 MATERIALS & QUALITY MEAS AND REG STANDARDS/MAT AND BTU DISTR ESS GIS HIGH PRESSURE & DISTRIBUTION ENG SHARED PUBLIC AWARENESS ACTIVITIES PIPELINE SAFETY & COMPLIANCE MANAGER | 396 | 120 | - | 516 | 410 | 75 | - | 485 | 410 | 75 | - | 485 | 410 | 75 | - | 485 |
| ENGINEERING, EMERGENCY SERVICES & LAND Total | | | | 11,382 | 3,444 | - | 14,826 | 12,654 | 4,781 | - | 17,434 | 13,797 | 5,131 | - | 18,927 | 14,773 | 4,406 | - | 19,178 |
| ENVIRONMENTAL | Jill Tracy | 2200-2012 2200-2176 | SCG ENVIRONMENTAL SERVICE DIRECTOR SCG ENVIRONMENTAL PROGRAMS | 238 | 46 | - | 284 | 283 | 46 | - | 328 | 283 | 46 | - | 328 | 283 | 46 | - | 328 |
| ENVIRONMENTAL Total | | | | 1,497 | 1,082 | - | 2,579 | 1,687 | 1,139 | - | 2,826 | 1,783 | 1,409 | - | 3,192 | 1,783 | 1,357 | - | 3,140 |
| FLEET & FACILITIES | Carmen L. Herrera | 2200-2093 2200-0696 2200-0735 2200-2246 | GCT SDGE/CC TRANSPORTATION SUBSIDY - USS FACILITIES-MONTEREY PARK MGR FACILITIES GCT DIRECTOR SUPPORT SERVICES | 324 | 1,853 | - | 2,177 | 324 | 1,853 | - | 2,177 | 324 | 1,853 | - | 2,177 | 324 | 1,853 | - | 2,177 |
| FLEET & FACILITIES Total | | | | 1,157 | 2,323 | - | 3,480 | 1,157 | 2,322 | - | 3,479 | 1,157 | 2,322 | - | 3,479 | 1,157 | 2,322 | - | 3,479 |
| GAS DISTRIBUTION | Frank B. Ayala | 2200-0305 2200-0431 2200-2023 2200-2144 2200-2344 2200-2345 2200-2360 | ESS PRODUCTION SUPPORT FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT FIELD TECHNOLOGIES GAS OPERATIONS SERVICES OPERATOR QUALIFICATION DISTRIBUTION FIELD SERVICES MAINTENANCE PROCESS | 724 | 189 | - | 913 | 724 | 189 | - | 913 | 724 | 189 | - | 913 | 724 | 189 | - | 913 |
| GAS DISTRIBUTION Total | | | | 2,984 | 428 | - | 3,412 | 2,984 | 426 | - | 3,410 | 2,984 | 426 | - | 3,410 | 3,434 | 4,476 | - | 7,910 |
| GAS TRANSMISSION | John L. Dagg | 2200-0253 2200-0265 2200-2172 2200-2289 | DIRECTOR GAS TRANSMISSION - USS GAS TRANSMISSION MANAGER - USS GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS GAS CONTROL & SCADA OPERATION GROUP - USS | 302 | 15 | - | 317 | 318 | 26 | - | 344 | 318 | 26 | - | 344 | 318 | 26 | - | 344 |
| GAS TRANSMISSION Total | | | | 3,109 | 515 | - | 3,624 | 3,242 | 686 | - | 3,929 | 3,637 | 784 | - | 4,422 | 4,233 | 1,058 | - | 5,292 |
| HR, DISABILITY, WORKERS COMP & SAFETY | Mark L. Serrano | 2200-0612 2200-2043 2200-2164 2200-2185 2200-2315 2200-2390 2200-0342 2200-2337 2200-2397 2200-2398 2200-2399 | INSTRUCTIONAL DESIGN NORTH DIR HR SERVICES & ANALYSIS SCG HR RESEARCH & ANALYSIS SCG FMLA PROGRAM ORGANIZATIONAL DEVELOPMENT NORTH HR SDGE VP DIR PERF MGT & ORG HR DIVERSITY-SCG ECS SYSTEMS REPORTING ECS OPERATIONS ECS REGULATIONS/TRAINING | 400 | 23 | - | 423 | 400 | 23 | - | 423 | 400 | 23 | - | 423 | 400 | 23 | - | 423 |
| HR, DISABILITY, WORKERS COMP & SAFETY Total | | | | 1,786 | 263 | - | 2,049 | 1,786 | 263 | - | 2,048 | 1,786 | 263 | - | 2,048 | 1,786 | 263 | - | 2,048 |
| INFORMATION TECHNOLOGY | Christopher R. Olmsted | 2200-2494 2200-2047 2200-2166 2200-2313 2200-2319 2200-2372 2200-2405 2200-2406 | BI & ANALYTICS ENGINEERING IT ACCOUNT MANAGEMENT VP INFORMATION TECHNOLOGY SVP & CITO IT ENTERPRISE TRAINING AND COMM DIRECTOR IT SOCIAL GAS APPLICATIONS SCG APPS CUSTOMER SELF SERVICES DIRECTOR - COMPUTING INFRASTRUCTURE | 46 | 19 | - | 65 | 46 | 19 | - | 65 | 46 | 19 | - | 65 | 46 | 19 | - | 65 |
| INFORMATION TECHNOLOGY Total | | | | 191 | 23 | - | 214 | 191 | 23 | - | 214 | 191 | 23 | - | 214 | 513 | 64 | - | 577 |

Southern California Gas Company
100% Level By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|--|------------------|-------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total |
| | | 2200-2418 | DIRECTOR - SCG APPLICATIONS SERVICES | 190 | 18 | - | 208 | 191 | 18 | - | 208 | 625 | 63 | - | 687 | 1,058 | 108 | - | 1,165 |
| | | 2200-2444 | SCG SUPPLY CHAIN SERVICES | 335 | 9 | - | 344 | 335 | 9 | - | 344 | 335 | 9 | - | 344 | 335 | 9 | - | 344 |
| | | 2200-2445 | SCG WORK MANAGEMENT SERVICES | 1,008 | 163 | - | 1,171 | 1,008 | 163 | - | 1,171 | 1,437 | 213 | - | 1,650 | 1,866 | 243 | - | 2,109 |
| | | 2200-2446 | SCG GIS & CAD SERVICES | 292 | 20 | - | 312 | 292 | 20 | - | 312 | 292 | 20 | - | 312 | 292 | 20 | - | 312 |
| | | 2200-2447 | SCG SOFTWARE DEV - DATABASE | 912 | 70 | - | 982 | 912 | 70 | - | 982 | 912 | 70 | - | 982 | 912 | 70 | - | 982 |
| | | 2200-2451 | SCG APPS IMAJ MKR APP - SCG | 1,156 | 181 | - | 1,337 | 1,156 | 181 | - | 1,337 | 1,156 | 181 | - | 1,337 | 1,156 | 181 | - | 1,337 |
| | | 2200-2452 | COLLABORATION SERVS - SCG | 363 | 118 | - | 481 | 363 | 118 | - | 481 | 363 | 118 | - | 481 | 363 | 118 | - | 481 |
| | | 2200-2453 | CLNT TECH & DEPOT SVC-SCG | 217 | 4 | - | 221 | 217 | 4 | - | 221 | 217 | 4 | - | 221 | 217 | 4 | - | 221 |
| | | 2200-2455 | IT BUSINESS INSIGHT - SCG | 806 | 14 | - | 820 | 806 | 14 | - | 820 | 806 | 14 | - | 820 | 806 | 14 | - | 820 |
| | | 2200-2456 | ENTERPRISE CMMD CTR-SCG | 213 | - | - | 213 | 213 | 0 | - | 213 | 213 | 0 | - | 213 | 213 | 0 | - | 213 |
| | | 2200-2457 | SEMPLP & IT SRVC MGT - SCG | 145 | 4 | - | 149 | 146 | 4 | - | 150 | 146 | 4 | - | 150 | 146 | 4 | - | 150 |
| | | 2200-2458 | BUSINESS COMM SERVS-SCG | 105 | 6 | - | 111 | 105 | 6 | - | 111 | 105 | 6 | - | 111 | 105 | 6 | - | 111 |
| | | 2200-2459 | SCALABLE PLATFORM SERVS - SCG | 186 | 1 | - | 187 | 186 | 1 | - | 187 | 186 | 1 | - | 187 | 186 | 1 | - | 187 |
| | | 2200-2460 | VOICE ENTERPRISE SUPPORT - SCG | 222 | 5 | - | 227 | 222 | 5 | - | 227 | 222 | 5 | - | 227 | 222 | 5 | - | 227 |
| | | 2200-2463 | CI OPERATIONS SERVICES SCG | 798 | 6 | - | 804 | 798 | 6 | - | 803 | 798 | 6 | - | 803 | 798 | 6 | - | 803 |
| | | 2200-2464 | CI COMPUTE SUPPORT SCG | 715 | 19 | - | 734 | 715 | 19 | - | 734 | 715 | 19 | - | 734 | 715 | 19 | - | 734 |
| | | 2200-2466 | CI COMPUTE PROVISIONING SCG | 740 | 22 | - | 762 | 740 | 22 | - | 762 | 740 | 22 | - | 762 | 740 | 22 | - | 762 |
| | | 2200-2467 | CI STANDARDS | 129 | 5 | - | 134 | 130 | 5 | - | 134 | 130 | 5 | - | 134 | 130 | 5 | - | 134 |
| | | 2200-2468 | CUSTOMER ENGAGEMENT SERVICES | 16 | 1 | - | 17 | 16 | 1 | - | 17 | 16 | 1 | - | 17 | 16 | 1 | - | 17 |
| | | 2200-2469 | IT INFORMATION SECURITY SCG | 621 | 6 | - | 627 | 621 | 7 | - | 628 | 691 | 17 | - | 708 | 761 | 27 | - | 788 |
| | | 2200-2470 | IT INFORMATION MANAGEMENT SCG | 570 | 91 | - | 661 | 571 | 91 | - | 662 | 571 | 91 | - | 662 | 571 | 91 | - | 662 |
| | | 2200-2495 | IT PORTFOLIO MANAGEMENT | 40 | - | - | 40 | 40 | - | - | 40 | 86 | 260 | - | 346 | 132 | 270 | - | 402 |
| | | 2200-2496 | SCG IT ASSOCIATE PROGRAM | 4 | - | - | 4 | 4 | 0 | - | 4 | 66 | 10 | - | 76 | 127 | 20 | - | 147 |
| INFORMATION TECHNOLOGY Total | | | | 10,935 | 1,056 | - | 11,991 | 10,939 | 1,056 | - | 11,995 | 12,542 | 1,751 | - | 14,293 | 14,068 | 1,916 | - | 15,984 |
| REAL ESTATE | James C. Seifert | 2200-0618 | GCT RENTS | - | (297) | 13,497 | 13,200 | - | - | 14,294 | 14,294 | - | - | 14,968 | - | - | 15,002 | 15,002 | |
| | | 2200-2284 | SCG MICROWAVE RENTS | - | - | 1,309 | 1,309 | - | - | 1,347 | 1,347 | - | - | 1,376 | - | - | 1,421 | 1,421 | |
| REAL ESTATE Total | | | | - | (297) | 14,806 | 14,509 | - | - | 15,641 | 15,641 | - | - | 16,344 | 16,344 | - | - | 16,423 | 16,423 |
| REG AFF/A&F/LEGAL/EXT AFF | Ramon Gonzales | 2200-1334 | AFFILIATE BILLING & COSTING NORTH | 364 | 9 | - | 373 | 409 | 11 | - | 419 | 409 | 11 | - | 419 | 409 | 11 | - | 419 |
| | | 2200-2040 | GRC & REVENUE REQUIREMENTS | 678 | 58 | - | 736 | 1,001 | 161 | - | 1,162 | 1,026 | 161 | - | 1,187 | 1,026 | 161 | - | 1,187 |
| | | 2200-2075 | REGULATORY CASE MANAGEMENT | 918 | 57 | - | 975 | 856 | 61 | - | 917 | 956 | 76 | - | 1,032 | 956 | 76 | - | 1,032 |
| | | 2200-2095 | CLAIMS MANAGEMENT - NORTH | 1,272 | 48 | - | 1,320 | 1,341 | 91 | - | 1,433 | 1,341 | 91 | - | 1,433 | 1,341 | 91 | - | 1,433 |
| | | 2200-2268 | MARP LOANED TO SECC-INTERNAL AUDIT | 26 | 4 | - | 30 | 53 | 8 | - | 61 | 53 | 8 | - | 61 | 53 | 8 | - | 61 |
| | | 2200-2305 | SCG REGULATORY AFFAIRS DIRECTOR | 239 | 17 | - | 256 | 234 | 23 | - | 257 | 234 | 23 | - | 257 | 234 | 23 | - | 257 |
| | | 2200-2307 | GAS RATES ANALYSIS | 522 | 11 | - | 533 | 514 | 10 | - | 525 | 514 | 10 | - | 525 | 514 | 10 | - | 525 |
| | | 2200-2308 | GAS DEMAND FORECASTING & ANALYSIS | 558 | 51 | - | 609 | 557 | 46 | - | 603 | 557 | 46 | - | 603 | 557 | 46 | - | 603 |
| | | 2200-2339 | COMMUNITY RELATIONS | 548 | 86 | - | 634 | 642 | 156 | - | 798 | 712 | 158 | - | 870 | 712 | 158 | - | 870 |
| | | 2200-2343 | CASE MANAGEMENT - ADMIN SUPPORT | 55 | 1 | - | 56 | 54 | 1 | - | 55 | 54 | 1 | - | 55 | 54 | 1 | - | 55 |
| | | 2200-2195 | SUNDRY SVCS POLICY & COMPLIANCE - NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2200-2374 | GRC FINANCIAL ANALYSIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2200-2462 | GRC & REV REOMT STAFF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2200-2489 | CLIENT SUPPORT-SS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| REG AFF/A&F/LEGAL/EXT AFF Total | | | | 5,180 | 342 | - | 5,522 | 5,661 | 566 | - | 6,228 | 5,856 | 583 | - | 6,440 | 5,856 | 583 | - | 6,440 |
| RISK MANAGEMENT | Diana L. Day | 2200-8962 | RISK MANAGEMENT | - | - | - | - | 405 | 910 | - | 1,315 | 807 | 1,785 | - | 2,592 | 807 | 1,785 | - | 2,592 |
| RISK MANAGEMENT Total | | | | - | - | - | - | 405 | 910 | - | 1,315 | 807 | 1,785 | - | 2,592 | 807 | 1,785 | - | 2,592 |
| Grand Total | | | | 49,420 | 13,517 | 14,810 | 77,747 | 53,639 | 16,813 | 15,645 | 86,097 | 58,212 | 19,678 | 16,348 | 94,238 | 62,509 | 23,856 | 16,427 | 102,792 |

Southern California Gas Company
Total Allocations Out By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Bill To | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | | |
|---|-------------------|---------|-------------|---|--|------------|-----|--------------|--------------|------------|-----|--------------|--------------|------------|-----|--------------|--------------|------------|-----|--------------|----|
| | | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | |
| | | | | MEASUREMENT & DESIGN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | MEASUREMENT TECHNOLOGIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | MEASUREMENT FIELD SUPPORT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | ENGINEERING DESIGN MANAGER | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | MECHANICAL DESIGN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | PIPELINE DESIGN & GAS STANDARDS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | PLANNING & DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | INSTRUMENT REPAIR & FIELD MAINT SUPV | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | EAC CHEMICAL SECTION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | 2200-0320 MATERIALS & QUALITY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | MEAS AND REG STANDARDS/MAT AND BTU DISTR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | ESS GIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | HIGH PRESSURE & DISTRIBUTION ENG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | SHARED PUBLIC AWARENESS ACTIVITIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | PIPELINE SAFETY & COMPLIANCE MANAGER | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | CORP Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | USS - VP GAS ENGINEERING AND SYSTEM INTEGRITY | 53 | 15 | - | 68 | 54 | 9 | - | 63 | 54 | 9 | - | 63 | 54 | 9 | - | 63 | |
| | | | | DIR ENG & TECH SERVICES | 12 | 0 | - | 12 | 20 | 1 | - | 21 | 20 | 1 | - | 21 | 20 | 1 | - | 21 | |
| | | | | BUSINESS PROCESS & INFOGRAPHICS SOLUTIONS | 5 | 0 | - | 5 | 19 | 1 | - | 20 | 19 | 1 | - | 20 | 19 | 1 | - | 20 | |
| | | | | CADD APPLICATIONS | 51 | 10 | - | 61 | 49 | 25 | - | 74 | 58 | 25 | - | 83 | 75 | 8 | - | 83 | |
| | | | | WORK MANAGEMENT & DATABASES DEVELOPMENT | 54 | 50 | - | 104 | 86 | 98 | - | 184 | 102 | 59 | - | 161 | 125 | 59 | - | 183 | |
| | | | | CONTRACT/MAINTENANCE | - | 26 | - | 26 | - | 29 | - | 29 | - | 29 | - | 29 | - | 29 | - | 29 | |
| | | | | MEAS REG & CONTR MGR & SPECIAL PROJECTS | 75 | 35 | - | 110 | 68 | 30 | - | 98 | 68 | 30 | - | 98 | 68 | 30 | - | 98 | |
| | | | | MEASUREMENT & DESIGN | 106 | 17 | - | 123 | 130 | 28 | - | 158 | 138 | 32 | - | 170 | 138 | 34 | - | 172 | |
| | | | | MEASUREMENT TECHNOLOGIES | 92 | 18 | - | 110 | 107 | 22 | - | 129 | 107 | 22 | - | 129 | 107 | 22 | - | 129 | |
| | | | | MEASUREMENT FIELD SUPPORT | 101 | 29 | - | 130 | 116 | 22 | - | 138 | 132 | 22 | - | 154 | 132 | 22 | - | 154 | |
| | | | | ENGINEERING DESIGN MANAGER | 8 | 6 | - | 14 | 19 | 16 | - | 35 | 19 | 16 | - | 35 | 19 | 16 | - | 35 | |
| | | | | MECHANICAL DESIGN | 2 | 2 | - | 4 | 4 | 1 | - | 5 | 4 | 1 | - | 5 | 4 | 1 | - | 5 | |
| | | | | PIPELINE DESIGN & GAS STANDARDS | 90 | 12 | - | 102 | 95 | 9 | - | 104 | 102 | 9 | - | 111 | 103 | 10 | - | 113 | |
| | | | | PLANNING & DEVELOPMENT | 5 | 1 | - | 6 | 9 | 1 | - | 10 | 9 | 1 | - | 10 | 9 | 1 | - | 10 | |
| | | | | INSTRUMENT REPAIR & FIELD MAINT SUPV | 28 | 8 | - | 37 | 33 | 16 | - | 49 | 33 | 16 | - | 49 | 33 | 16 | - | 49 | |
| | | | | EAC CHEMICAL SECTION | 52 | 14 | - | 66 | 73 | 17 | - | 90 | 78 | 17 | - | 95 | 82 | 17 | - | 99 | |
| | | | | 2200-0320 MATERIALS & QUALITY | - | - | - | - | 129 | 17 | - | 146 | 129 | 17 | - | 146 | 129 | 17 | - | 146 | |
| | | | | MEAS AND REG STANDARDS/MAT AND BTU DISTR | 96 | 3 | - | 99 | 77 | 17 | - | 94 | 77 | 17 | - | 94 | 77 | 17 | - | 94 | |
| | | | | ESS GIS | 90 | 13 | - | 103 | 151 | 99 | - | 250 | 179 | 181 | - | 360 | 179 | 100 | - | 279 | |
| | | | | HIGH PRESSURE & DISTRIBUTION ENG | 72 | 2 | - | 74 | 75 | 2 | - | 76 | 95 | 2 | - | 97 | 110 | 3 | - | 113 | |
| | | | | SHARED PUBLIC AWARENESS ACTIVITIES | 2 | 0 | - | 2 | 25 | 7 | - | 31 | 31 | 13 | - | 44 | 33 | 20 | - | 53 | |
| | | | | PIPELINE SAFETY & COMPLIANCE MANAGER | 44 | 0 | - | 44 | 56 | 9 | - | 65 | 66 | 19 | - | 85 | 66 | 19 | - | 85 | |
| | | | | SDG&E Total | 1,036 | 270 | - | 1,306 | 1,395 | 474 | - | 1,869 | 1,521 | 537 | - | 2,057 | 1,617 | 452 | - | 2,069 | |
| | | | | UNREG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | USS - VP GAS ENGINEERING AND SYSTEM INTEGRITY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | DIR ENG & TECH SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | BUSINESS PROCESS & INFOGRAPHICS SOLUTIONS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | CADD APPLICATIONS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | WORK MANAGEMENT & DATABASES DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | CONTRACT/MAINTENANCE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | MEAS REG & CONTR MGR & SPECIAL PROJECTS | - | - | - | - | 2 | 2 | - | 4 | 2 | 2 | - | 4 | 2 | 2 | - | 4 | |
| | | | | MEASUREMENT & DESIGN | - | - | - | - | 3 | - | - | 3 | 3 | - | - | 3 | 3 | - | - | 3 | |
| | | | | MEASUREMENT TECHNOLOGIES | - | - | - | - | 0 | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | |
| | | | | MEASUREMENT FIELD SUPPORT | - | - | - | - | 6 | 3 | - | 9 | 6 | 3 | - | 9 | 6 | 3 | - | 9 | |
| | | | | ENGINEERING DESIGN MANAGER | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | MECHANICAL DESIGN | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | PIPELINE DESIGN & GAS STANDARDS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | PLANNING & DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | INSTRUMENT REPAIR & FIELD MAINT SUPV | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | EAC CHEMICAL SECTION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 2200-0320 MATERIALS & QUALITY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | MEAS AND REG STANDARDS/MAT AND BTU DISTR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | ESS GIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | HIGH PRESSURE & DISTRIBUTION ENG | 1 | - | - | 1 | 1 | - | - | 1 | 1 | - | - | 1 | 1 | - | - | 1 | |
| | | | | SHARED PUBLIC AWARENESS ACTIVITIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | PIPELINE SAFETY & COMPLIANCE MANAGER | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | UNREG Total | 1 | - | - | 1 | 13 | 4 | - | 17 | 13 | 4 | - | 17 | 13 | 4 | - | 17 | |
| ENGINEERING, EMERGENCY SERVICES & LAND | | | | Total | 1,037 | 272 | - | 1,309 | 1,408 | 479 | - | 1,886 | 1,533 | 541 | - | 2,075 | 1,630 | 457 | - | 2,086 | |
| ENVIRONMENTAL | Juli Tracy | CORP | 2200-2012 | SCG ENVIRONMENTAL SERVICE DIRECTOR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 2200-2176 | SCG ENVIRONMENTAL PROGRAMS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | CORP Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SDG&E | 4 | 1 | - | 5 | 5 | 1 | - | 6 | 5 | 1 | - | 6 | 5 | 1 | - | 6 | |
| | | | | 2200-2012 | SCG ENVIRONMENTAL SERVICE DIRECTOR | 24 | 18 | - | 42 | 25 | 19 | - | 44 | 28 | 23 | - | 52 | 28 | 22 | - | 51 |
| | | | | 2200-2176 | SCG ENVIRONMENTAL PROGRAMS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SDG&E Total | 28 | 19 | - | 47 | 31 | 20 | - | 50 | 34 | 24 | - | 58 | 34 | 23 | - | 57 | |
| | | | | UNREG | - | - | - | - | 0 | - | - | 0 | 0 | - | - | 0 | 0 | - | - | 0 | |
| | | | | 2200-2012 | SCG ENVIRONMENTAL SERVICE DIRECTOR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 2200-2176 | SCG ENVIRONMENTAL PROGRAMS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | UNREG Total | - | - | - | - | 0 | 0 | - | 0 | 0 | 0 | - | 0 | 0 | 0 | - | 0 | |
| ENVIRONMENTAL Total | | | | Total | 28 | 19 | - | 47 | 31 | 20 | - | 51 | 34 | 24 | - | 58 | 34 | 23 | - | 58 | |
| FLEET & FACILITIES | Carmen L. Herrera | CORP | 2200-2093 | GCT SDG&E TRANSPORTATION SUBSIDY - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | CORP Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SDG&E | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 2200-2093 | GCT SDG&E TRANSPORTATION SUBSIDY - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SDG&E Total | - | | | | | | | | | | | | | | | | |

Southern California Gas Company
Total Allocations Out By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Bill To | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|--|------------------------|-------------|-------------|---|------------|-----------|-----|------------|------------|-----------|-----|------------|------------|-----------|-----|------------|------------|------------|-----|------------|
| | | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total |
| | | | 2200-2360 | MAINTENANCE PROCESS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | CORP Total | | | 201 | 52 | - | 253 | 200 | 52 | - | 253 | 200 | 52 | - | 253 | 200 | 52 | - | 253 |
| | | SDG&E | 2200-0305 | ESS PRODUCTION SUPPORT | 51 | 4 | - | 55 | 49 | 4 | - | 53 | 49 | 4 | - | 53 | 49 | 4 | - | 53 |
| | | | 2200-0431 | FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT | 81 | 7 | - | 88 | 81 | 7 | - | 88 | 81 | 7 | - | 88 | 81 | 7 | - | 88 |
| | | | 2200-2144 | GAS OPERATIONS SERVICES | 33 | 2 | - | 34 | 42 | 2 | - | 44 | 42 | 2 | - | 44 | 42 | 2 | - | 44 |
| | | | 2200-2344 | OPERATOR QUALIFICATION | 38 | 18 | - | 56 | 38 | 18 | - | 56 | 38 | 18 | - | 56 | 38 | 18 | - | 56 |
| | | | 2200-2345 | DISTRIBUTION FIELD SERVICES | 73 | 5 | - | 78 | 73 | 5 | - | 78 | 73 | 5 | - | 78 | 73 | 5 | - | 78 |
| | | SDG&E Total | 2200-2360 | MAINTENANCE PROCESS | 57 | 3 | - | 60 | 22 | 1 | - | 23 | 22 | 1 | - | 23 | 22 | 1 | - | 23 |
| | | UNREG | 2200-0305 | ESS PRODUCTION SUPPORT | 533 | 90 | - | 623 | 506 | 89 | - | 594 | 506 | 89 | - | 594 | 506 | 89 | - | 594 |
| | | | 2200-0431 | FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2023 | FIELD TECHNOLOGIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2144 | GAS OPERATIONS SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2344 | OPERATOR QUALIFICATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2345 | DISTRIBUTION FIELD SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | UNREG Total | 2200-2360 | MAINTENANCE PROCESS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GAS DISTRIBUTION Total | | | | | 533 | 90 | - | 623 | 506 | 89 | - | 594 | 506 | 89 | - | 594 | 506 | 89 | - | 594 |
| GAS TRANSMISSION | John L. Daag | CORP | 2200-0253 | DIRECTOR GAS TRANSMISSION - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-0285 | GAS TRANSMISSION MANAGER - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2172 | GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2289 | GAS CONTROL & SCADA OPERATION GROUP - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | CORP Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | SDG&E | 2200-0253 | DIRECTOR GAS TRANSMISSION - USS | 31 | 1 | - | 32 | 32 | 2 | - | 35 | 32 | 2 | - | 35 | 32 | 2 | - | 35 |
| | | | 2200-0285 | GAS TRANSMISSION MANAGER - USS | 106 | 13 | - | 119 | 91 | 11 | - | 102 | 91 | 11 | - | 102 | 91 | 11 | - | 102 |
| | | | 2200-2172 | GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS | 31 | - | - | 31 | 39 | 7 | - | 46 | 58 | 9 | - | 67 | 58 | 9 | - | 67 |
| | | | 2200-2289 | GAS CONTROL & SCADA OPERATION GROUP - USS | 249 | 49 | - | 299 | 258 | 57 | - | 315 | 274 | 66 | - | 341 | 351 | 102 | - | 453 |
| | | SDG&E Total | | | 417 | 64 | - | 481 | 421 | 78 | - | 498 | 456 | 89 | - | 545 | 533 | 124 | - | 657 |
| | | UNREG | 2200-0253 | DIRECTOR GAS TRANSMISSION - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-0285 | GAS TRANSMISSION MANAGER - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2172 | GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2289 | GAS CONTROL & SCADA OPERATION GROUP - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | UNREG Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GAS TRANSMISSION Total | | | | | 417 | 64 | - | 481 | 421 | 78 | - | 498 | 456 | 89 | - | 545 | 533 | 124 | - | 657 |
| HR, DISABILITY, WORKERS COMP & SAFETY | Mark L. Serrano | CORP | 2200-0612 | INSTRUCTIONAL DESIGN NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2043 | DIR HR SERVICES & ANALYSIS SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2164 | HR RESEARCH & ANALYSIS SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2185 | FMLA PROGRAM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2315 | ORGANIZATIONAL DEVELOPMENT NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2390 | HR SDGE VP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | CORP Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | SDG&E | 2200-0612 | INSTRUCTIONAL DESIGN NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2043 | DIR HR SERVICES & ANALYSIS SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2164 | HR RESEARCH & ANALYSIS SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2185 | FMLA PROGRAM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2315 | ORGANIZATIONAL DEVELOPMENT NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2390 | HR SDGE VP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | SDG&E Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | UNREG | 2200-0612 | INSTRUCTIONAL DESIGN NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2043 | DIR HR SERVICES & ANALYSIS SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2164 | HR RESEARCH & ANALYSIS SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2185 | FMLA PROGRAM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2315 | ORGANIZATIONAL DEVELOPMENT NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2390 | HR SDGE VP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | UNREG Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | CORP | 2200-0342 | DIR PERF MGT & ORG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2337 | HR DIVERSITY-SCG | 4 | 1 | - | 6 | 63 | 22 | - | 85 | 63 | 22 | - | 85 | 63 | 22 | - | 85 |
| | | | 2200-2397 | ECS SYSTEM REPORTING | 3 | 0 | - | 3 | 2 | 0 | - | 2 | 2 | 0 | - | 2 | 2 | 0 | - | 2 |
| | | | 2200-2398 | ECS OPERATIONS | 4 | 1 | - | 5 | 4 | 1 | - | 5 | 4 | 1 | - | 5 | 4 | 1 | - | 5 |
| | | | 2200-2399 | ECSREGULATIONS/TRAINING | 3 | 0 | - | 3 | 3 | 0 | - | 3 | 3 | 0 | - | 3 | 3 | 0 | - | 3 |
| | | CORP Total | | | 14 | 2 | - | 17 | 72 | 23 | - | 95 | 72 | 23 | - | 95 | 72 | 23 | - | 95 |
| | | SDG&E | 2200-0342 | DIR PERF MGT & ORG | 28 | 1 | - | 29 | 41 | 2 | - | 43 | 77 | 3 | - | 80 | 21 | 1 | - | 22 |
| | | | 2200-2337 | HR DIVERSITY-SCG | 102 | 36 | - | 138 | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2397 | ECS SYSTEM REPORTING | 67 | 1 | - | 68 | 68 | 1 | - | 68 | 68 | 1 | - | 68 | 68 | 1 | - | 68 |
| | | | 2200-2398 | ECS OPERATIONS | 38 | 8 | - | 46 | 38 | 8 | - | 46 | 38 | 8 | - | 46 | 38 | 8 | - | 46 |
| | | | 2200-2399 | ECSREGULATIONS/TRAINING | 15 | 0 | - | 15 | 15 | 0 | - | 15 | 15 | 0 | - | 15 | 15 | 0 | - | 15 |
| | | SDG&E Total | | | 251 | 46 | - | 297 | 161 | 11 | - | 172 | 197 | 12 | - | 209 | 142 | 10 | - | 151 |
| | | UNREG | 2200-0342 | DIR PERF MGT & ORG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2337 | HR DIVERSITY-SCG | 2 | 1 | - | 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2397 | ECS SYSTEM REPORTING | 2 | 0 | - | 2 | 2 | 0 | - | 2 | 2 | 0 | - | 2 | 2 | 0 | - | 2 |
| | | | 2200-2398 | ECS OPERATIONS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2399 | ECSREGULATIONS/TRAINING | 4 | 0 | - | 5 | 3 | 0 | - | 3 | 3 | 0 | - | 3 | 3 | 0 | - | 3 |
| | | UNREG Total | | | 8 | 1 | - | 9 | 6 | 0 | - | 6 | 6 | 0 | - | 6 | 6 | 0 | - | 6 |
| HR, DISABILITY, WORKERS COMP & SAFETY Total | | | | | 273 | 50 | - | 323 | 238 | 34 | - | 272 | 274 | 36 | - | 309 | 218 | 33 | - | 252 |
| INFORMATION TECHNOLOGY | Christopher R. Olmsted | CORP | 2200-2494 | BI & ANALYTICS ENGINEERING | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | CORP Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | SDG&E | 2200-2494 | BI & ANALYTICS ENGINEERING | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | SDG&E Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | UNREG | 2200-2494 | BI & ANALYTICS ENGINEERING | - | - | - | - | | | | | | | | | | | | |

Southern California Gas Company
Total Allocations Out By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Bill To | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | | | | | | |
|-----------------|---------|---------|-------------|--------------------------------------|--------------|------------|----------|--------------|--------------|------------|----------|--------------|--------------|------------|----------|--------------|--------------|------------|----------|--------------|--------------|------------|----------|--------------|-----|
| | | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | | | | | |
| | | | | SEMPHLP & IT SRVC MGT - SCG | 5 | 0 | - | 5 | 5 | 0 | - | 5 | 5 | 0 | - | 5 | 5 | 0 | - | 5 | 5 | 0 | - | 5 | |
| | | | | BUSINESS COMM SERV-SG | 4 | 0 | - | 4 | 14 | 1 | - | 15 | 14 | 1 | - | 15 | 14 | 1 | - | 15 | 14 | 1 | - | 15 | |
| | | | | SCALABLE PLATFORM SERV-SG | 7 | 0 | - | 7 | 7 | 0 | - | 7 | 7 | 0 | - | 7 | 7 | 0 | - | 7 | 7 | 0 | - | 7 | |
| | | | | VOICE ENTERPRISE SUPPORT - SCG | 17 | 0 | - | 17 | 14 | 1 | - | 15 | 14 | 0 | - | 14 | 14 | 0 | - | 14 | 14 | 0 | - | 14 | |
| | | | | CI OPERATIONS SERVICES SCG | 29 | 0 | - | 29 | 29 | 0 | - | 29 | 29 | 0 | - | 29 | 29 | 0 | - | 29 | 29 | 0 | - | 29 | |
| | | | | CI COMPUTE SUPPORT SCG | 26 | 1 | - | 27 | 26 | 1 | - | 27 | 26 | 1 | - | 27 | 26 | 1 | - | 27 | 26 | 1 | - | 27 | |
| | | | | CI COMPUTE PROVISIONING SCG | 27 | 1 | - | 28 | 27 | 1 | - | 28 | 27 | 1 | - | 28 | 27 | 1 | - | 28 | 27 | 1 | - | 28 | |
| | | | | CI STANDARDS | 5 | 0 | - | 5 | 5 | 0 | - | 5 | 5 | 0 | - | 5 | 5 | 0 | - | 5 | 5 | 0 | - | 5 | |
| | | | | CUSTOMER ENGAGEMENT SERVICES | 19 | 0 | - | 19 | 19 | 0 | - | 19 | 19 | 0 | - | 19 | 19 | 0 | - | 19 | 19 | 0 | - | 19 | |
| | | | | IT INFORMATION SECURITY SCG | 19 | 0 | - | 19 | 19 | 0 | - | 19 | 19 | 0 | - | 19 | 19 | 0 | - | 19 | 19 | 0 | - | 19 | |
| | | | | IT INFORMATION MANAGEMENT SCG | 22 | 3 | - | 25 | 22 | 3 | - | 25 | 22 | 3 | - | 25 | 22 | 3 | - | 25 | 22 | 3 | - | 25 | |
| | | | | IT PORTFOLIO MANAGEMENT | 1 | - | - | 1 | 1 | - | - | 1 | 3 | 9 | - | 12 | 5 | 10 | - | 14 | 5 | 10 | - | 14 | |
| | | | | SCG IT ASSOCIATE PROGRAM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | CORP Total | 335 | 30 | - | 365 | 336 | 29 | - | 365 | 361 | 50 | - | 412 | 385 | 53 | - | 438 | 385 | 53 | - | 438 | |
| | | | | IT ACCOUNT MANAGEMENT | 18 | - | - | 18 | 18 | 0 | - | 18 | 18 | 0 | - | 18 | 18 | 0 | - | 18 | 18 | 0 | - | 18 | |
| | | | | VP INFORMATION TECHNOLOGY | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | - | 9 | |
| | | | | SVP & CTO | - | - | - | - | - | - | - | 36 | 5 | - | 41 | 36 | 5 | - | 41 | 36 | 5 | - | 41 | | |
| | | | | IT ENTERPRISE TRAINING AND COMM | - | 5 | - | 5 | - | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 | |
| | | | | DIRECTOR IT SOCIALGAS APPLICATIONS | 80 | 10 | - | 90 | 78 | 10 | - | 88 | 144 | 18 | - | 162 | 210 | 26 | - | 236 | 144 | 18 | - | 162 | |
| | | | | SCG APPS CUSTOMER SELF SERVICES | 104 | 29 | - | 133 | 95 | 11 | - | 106 | 219 | 122 | - | 341 | 343 | 137 | - | 480 | 219 | 122 | - | 341 | |
| | | | | DIRECTOR - COMPUTING INFRASTRUCTURE | 104 | 12 | - | 116 | 98 | 11 | - | 109 | 219 | 122 | - | 341 | 343 | 137 | - | 480 | 219 | 122 | - | 341 | |
| | | | | DIRECTOR - SCG APPLICATIONS SERVICES | 22 | 1 | - | 23 | 7 | 0 | - | 7 | 24 | 2 | - | 26 | 40 | 4 | - | 44 | 24 | 2 | - | 26 | |
| | | | | SCG SUPPLY CHAIN SERVICES | 128 | 3 | - | 132 | 128 | 3 | - | 131 | 128 | 3 | - | 131 | 128 | 3 | - | 131 | 128 | 3 | - | 131 | |
| | | | | SCG WORK MANAGEMENT SERVICES | 441 | 72 | - | 514 | 443 | 72 | - | 515 | 634 | 95 | - | 729 | 824 | 108 | - | 932 | 634 | 95 | - | 729 | |
| | | | | SCG GIS & CAD SERVICES | 198 | 12 | - | 209 | 116 | 7 | - | 124 | 116 | 7 | - | 124 | 116 | 7 | - | 124 | 116 | 7 | - | 124 | |
| | | | | SCG SOFTWARE DEV - DATABASE | 379 | 1 | - | 380 | 346 | 1 | - | 347 | 346 | 1 | - | 347 | 346 | 1 | - | 347 | 346 | 1 | - | 347 | |
| | | | | SCG APPS MAJ MRK APP - SCG | 220 | 6 | - | 226 | 33 | 5 | - | 38 | 33 | 5 | - | 38 | 33 | 5 | - | 38 | 33 | 5 | - | 38 | |
| | | | | COLLABORATION SERVICES - SCG | 168 | 58 | - | 226 | 178 | 61 | - | 240 | 178 | 61 | - | 240 | 178 | 61 | - | 240 | 178 | 61 | - | 240 | |
| | | | | CLNT TECH & DEPOT SVC-SCG | 90 | 2 | - | 92 | 83 | 1 | - | 84 | 83 | 1 | - | 84 | 83 | 1 | - | 84 | 83 | 1 | - | 84 | |
| | | | | IT BUSINESS INSIGHT - SCG | 335 | 6 | - | 341 | 308 | 5 | - | 313 | 308 | 5 | - | 313 | 308 | 5 | - | 313 | 308 | 5 | - | 313 | |
| | | | | ENTERPRISE CIMD CTR-SCG | 69 | - | - | 69 | 81 | 0 | - | 81 | 81 | 0 | - | 81 | 81 | 0 | - | 81 | 81 | 0 | - | 81 | |
| | | | | SEMPHLP & IT SRVC MGT - SCG | 60 | 2 | - | 62 | 55 | 1 | - | 57 | 55 | 1 | - | 57 | 55 | 1 | - | 57 | 55 | 1 | - | 57 | |
| | | | | BUSINESS COMM SERV-SG | 42 | 2 | - | 45 | 49 | 3 | - | 51 | 49 | 3 | - | 51 | 49 | 3 | - | 51 | 49 | 3 | - | 51 | |
| | | | | SCALABLE PLATFOM SERV-SG | 77 | 0 | - | 77 | 71 | 0 | - | 71 | 71 | 0 | - | 71 | 71 | 0 | - | 71 | 71 | 0 | - | 71 | |
| | | | | VOICE ENTERPRISE SUPPORT - SCG | 92 | 2 | - | 94 | 87 | 2 | - | 89 | 87 | 2 | - | 89 | 87 | 2 | - | 89 | 87 | 2 | - | 89 | |
| | | | | CI OPERATIONS SERVICES SCG | 332 | 2 | - | 335 | 304 | 2 | - | 306 | 304 | 2 | - | 306 | 304 | 2 | - | 306 | 304 | 2 | - | 306 | |
| | | | | CI COMPUTE SUPPORT SCG | 298 | 8 | - | 306 | 272 | 7 | - | 280 | 272 | 7 | - | 280 | 272 | 7 | - | 280 | 272 | 7 | - | 280 | |
| | | | | CI COMPUTE PROVISIONING SCG | 307 | 9 | - | 316 | 281 | 8 | - | 289 | 281 | 8 | - | 289 | 281 | 8 | - | 289 | 281 | 8 | - | 289 | |
| | | | | CI STANDARDS | 54 | 2 | - | 56 | 49 | 2 | - | 51 | 49 | 2 | - | 51 | 49 | 2 | - | 51 | 49 | 2 | - | 51 | |
| | | | | CUSTOMER ENGAGEMENT SERVICES | 10 | 1 | - | 10 | 10 | 0 | - | 10 | 10 | 0 | - | 10 | 10 | 0 | - | 10 | 10 | 0 | - | 10 | |
| | | | | IT INFORMATION SECURITY SCG | 314 | 3 | - | 317 | 295 | 3 | - | 299 | 322 | 7 | - | 329 | 349 | 11 | - | 360 | 322 | 7 | - | 329 | |
| | | | | IT INFORMATION MANAGEMENT SCG | 237 | 38 | - | 275 | 217 | 35 | - | 251 | 217 | 35 | - | 251 | 217 | 35 | - | 251 | 217 | 35 | - | 251 | |
| | | | | IT PORTFOLIO MANAGEMENT | 15 | - | - | 15 | 15 | - | - | 15 | 33 | 99 | - | 132 | 50 | 103 | - | 153 | 15 | 33 | 99 | - | 153 |
| | | | | SCG IT ASSOCIATE PROGRAM | 2 | - | - | 2 | 2 | 0 | - | 2 | 26 | 4 | - | 30 | 50 | 8 | - | 58 | 26 | 4 | - | 30 | |
| | | | | SDG&E Total | 4,035 | 297 | - | 4,332 | 3,620 | 258 | - | 3,878 | 4,122 | 512 | - | 4,634 | 4,587 | 562 | - | 5,149 | 4,587 | 562 | - | 5,149 | |
| | | | | VP INFORMATION TECHNOLOGY | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | |
| | | | | SVP & CTO | - | - | - | - | - | - | - | 0 | 0 | - | 0 | 0 | - | 0 | - | 0 | 0 | - | 0 | | |
| | | | | IT ENTERPRISE TRAINING AND COMM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | DIRECTOR IT SOCIALGAS APPLICATIONS | 1 | 0 | - | 1 | 4 | 0 | - | 4 | 7 | 1 | - | 8 | 10 | 1 | - | 12 | 7 | 1 | - | 8 | |
| | | | | SCG APPS CUSTOMER SELF SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | DIRECTOR - COMPUTING INFRASTRUCTURE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | DIRECTOR - SCG APPLICATIONS SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SCG SUPPLY CHAIN SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SCG WORK MANAGEMENT SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SCG GIS & CAD SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SCG SOFTWARE DEV - DATABASE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SCG APPS MAJ MRK APP - SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | COLLABORATION SERVICES - SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | CLNT TECH & DEPOT SVC-SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | IT BUSINESS INSIGHT - SCG | 12 | 0 | - | 12 | 10 | 0 | - | 10 | 10 | 0 | - | 10 | 10 | 0 | - | 10 | 10 | 0 | - | 10 | |
| | | | | ENTERPRISE CIMD CTR-SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SEMPHLP & IT SRVC MGT - SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | BUSINESS COMM SERV-SG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | SCALABLE PLATFORM SERV-SG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | VOICE ENTERPRISE SUPPORT - SCG | 13 | 0 | - | 13 | 21 | 0 | - | 21 | 21 | 0 | - | 21 | 21 | 0 | - | 21 | 21 | 0 | - | 21 | |
| </ | | | | | | | | | | | | | | | | | | | | | | | | | |

Southern California Gas Company
Total Allocations Out By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Bill To | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | | | | | |
|---------------------------------------|--------------|---------|------------------------|---|--------------|--------------|------------|---------------|--------------|--------------|------------|---------------|---------------|--------------|------------|---------------|---------------|--------------|------------|---------------|---------------|--------------|------------|---------------|
| | | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | | | | |
| | | SDG&E | 2200-1334 | AFFILIATE BILLING & COSTING NORTH | 2 | 0 | - | 2 | 2 | 0 | - | 2 | 2 | 0 | - | 2 | 2 | 0 | - | 2 | 2 | 0 | - | 2 |
| | | | 2200-2040 | GRC & REVENUE REQUIREMENTS | 344 | 29 | - | 372 | 491 | 79 | - | 570 | 504 | 79 | - | 582 | 504 | 79 | - | 582 | 504 | 79 | - | 582 |
| | | | 2200-2075 | REGULATORY CASE MANAGEMENT | 161 | 10 | - | 171 | 180 | 13 | - | 193 | 201 | 16 | - | 217 | 201 | 16 | - | 217 | 201 | 16 | - | 217 |
| | | | 2200-2095 | CLAIMS MANAGEMENT - NORTH | 223 | 8 | - | 230 | 215 | 14 | - | 229 | 215 | 14 | - | 229 | 215 | 14 | - | 229 | 215 | 14 | - | 229 |
| | | | 2200-2268 | MARP LOANED TO SECC-INTERNAL AUDIT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2305 | SCG REGULATORY AFFAIRS DIRECTOR | 24 | 2 | - | 26 | 23 | 2 | - | 25 | 23 | 2 | - | 25 | 23 | 2 | - | 25 | 23 | 2 | - | 25 |
| | | | 2200-2307 | GAS RATES ANALYSIS | 189 | 4 | - | 193 | 129 | 3 | - | 131 | 129 | 3 | - | 131 | 129 | 3 | - | 131 | 129 | 3 | - | 131 |
| | | | 2200-2308 | GAS DEMAND FORECASTING & ANALYSIS | 251 | 23 | - | 274 | 251 | 21 | - | 271 | 251 | 21 | - | 271 | 251 | 21 | - | 271 | 251 | 21 | - | 271 |
| | | | 2200-2339 | COMMUNITY RELATIONS | 5 | 1 | - | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2343 | CASE MANAGEMENT - ADMIN SUPPORT | 50 | 1 | - | 50 | 49 | 0 | - | 49 | 49 | 0 | - | 49 | 49 | 0 | - | 49 | 49 | 0 | - | 49 |
| | | | SDG&E Total | | 1,247 | 77 | - | 1,324 | 1,339 | 132 | - | 1,471 | 1,373 | 135 | - | 1,507 | 1,373 | 135 | - | 1,507 | 1,373 | 135 | - | 1,507 |
| | | UNREG | 2200-1334 | AFFILIATE BILLING & COSTING NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2040 | GRC & REVENUE REQUIREMENTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2075 | REGULATORY CASE MANAGEMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2095 | CLAIMS MANAGEMENT - NORTH | - | - | - | - | 9 | 1 | - | 10 | 9 | 1 | - | 10 | 9 | 1 | - | 10 | 9 | 1 | - | 10 |
| | | | 2200-2268 | MARP LOANED TO SECC-INTERNAL AUDIT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2305 | SCG REGULATORY AFFAIRS DIRECTOR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2307 | GAS RATES ANALYSIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2308 | GAS DEMAND FORECASTING & ANALYSIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2339 | COMMUNITY RELATIONS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2343 | CASE MANAGEMENT - ADMIN SUPPORT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | UNREG Total | | - | - | - | - | 9 | 1 | - | 10 | 9 | 1 | - | 10 | 9 | 1 | - | 10 | 9 | 1 | - | 10 |
| | | CORP | 2200-2195 | SUNDRY SVCS POLICY & COMPLIANCE - NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2374 | GRC FINANCIAL ANALYSIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2462 | GRC & REV REQMT STAFF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2489 | CLIENT SUPPORT-SS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | CORP Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | SDG&E | 2200-2195 | SUNDRY SVCS POLICY & COMPLIANCE - NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2374 | GRC FINANCIAL ANALYSIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2462 | GRC & REV REQMT STAFF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2489 | CLIENT SUPPORT-SS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | SDG&E Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | UNREG | 2200-2195 | SUNDRY SVCS POLICY & COMPLIANCE - NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2374 | GRC FINANCIAL ANALYSIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2462 | GRC & REV REQMT STAFF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2200-2489 | CLIENT SUPPORT-SS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | UNREG Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| REG AFF/IA/LEGAL/EXT AFF Total | | | | | 1,289 | 82 | - | 1,371 | 1,427 | 144 | - | 1,571 | 1,463 | 147 | - | 1,610 | 1,463 | 147 | - | 1,610 | 1,463 | 147 | - | 1,610 |
| RISK MANAGEMENT | Diana L. Dav | CORP | 2200-8962 | RISK MANAGEMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | CORP Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | SDG&E | 2200-8962 | RISK MANAGEMENT | - | - | - | - | 99 | - | - | 99 | 197 | - | - | 197 | 197 | - | - | 197 | 197 | - | - | 197 |
| | | | SDG&E Total | | - | - | - | - | 99 | - | - | 99 | 197 | - | - | 197 | 197 | - | - | 197 | 197 | - | - | 197 |
| | | UNREG | 2200-8962 | RISK MANAGEMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | UNREG Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| RISK MANAGEMENT Total | | | | | - | - | - | - | 99 | - | - | 99 | 197 | - | - | 197 | 197 | - | - | 197 | 197 | - | - | 197 |
| Grand Total | | | | | 9,690 | 1,627 | 705 | 12,022 | 9,945 | 1,681 | 730 | 12,556 | 10,885 | 2,301 | 750 | 13,935 | 11,790 | 2,709 | 769 | 15,258 | 11,790 | 2,709 | 769 | 15,258 |

Southern California Gas Company
Total Retained By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | | | |
|--|------------------------------------|---|--|--------------|------------------------------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|--------------|---------------|---------------|--------------|----------|---------------|
| | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | | |
| CS - FIELD & METER READING | Sara Franke | 2200-0942 | CS FIELD STAFF MANAGER | 1,223 | 92 | - | 1,315 | 1,635 | 103 | - | 1,739 | 1,635 | 103 | - | 1,739 | 2,056 | 120 | - | 2,175 | | |
| | | 2200-0345 | CUSTOMER SERVICE FIELD TRAINING MANAGER | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 2200-2145 | CS SE SDGE PM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 2200-2342 | QUALITY ASSURANCE - SUPPORT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| CS - FIELD & METER READING Total | | | | 1,223 | 92 | - | 1,315 | 1,635 | 103 | - | 1,739 | 1,635 | 103 | - | 1,739 | 2,056 | 120 | - | 2,175 | | |
| CS - INFORMATION | Ann D. Ayres | 2200-0246 | ENERGY MARKETS & CAPACITY PRODUCTS - DIRECTOR | 247 | 67 | - | 314 | 211 | 57 | - | 278 | 211 | 67 | - | 278 | 211 | 67 | - | 278 | | |
| | | 2200-0328 | CAPACITY PRODUCTS SUPPORT | 580 | 14 | - | 594 | 661 | 25 | - | 686 | 661 | 25 | - | 686 | 661 | 25 | - | 686 | | |
| | | 2200-0330 | CAPACITY PRODUCTS STAFF | 480 | 21 | - | 501 | 501 | 53 | - | 554 | 501 | 53 | - | 554 | 501 | 53 | - | 554 | | |
| | | 2200-2158 | GAS SCHEDULING | 478 | 10 | - | 488 | 445 | 25 | - | 470 | 530 | 25 | - | 555 | 445 | 25 | - | 470 | | |
| | | 2200-2292 | VP CUSTOMER SOLUTIONS | 228 | 36 | - | 264 | 338 | 102 | - | 440 | 338 | 102 | - | 440 | 338 | 102 | - | 440 | | |
| 2200-2329 | GAS TRANSMISSION PLANNING | 406 | (1) | - | 405 | 407 | 20 | - | 426 | 407 | 20 | - | 426 | 407 | 20 | - | 426 | | | | |
| CS - INFORMATION Total | | | | 2,419 | 147 | - | 2,566 | 2,563 | 291 | - | 2,854 | 2,647 | 291 | - | 2,939 | 2,563 | 291 | - | 2,854 | | |
| CS - OFFICE OPERATIONS | Evan D. Goldman | 2200-0354 | MAJOR MARKET CREDIT AND COLLECTIONS PAYMENT PROCESSING | 588 | 156 | - | 754 | 615 | 156 | - | 771 | 615 | 156 | - | 771 | 615 | 156 | - | 771 | | |
| | | 2200-0355 | SR VP CUSTSRV/INNOVATION/BUS STRATEGY | 2,489 | 809 | 4 | 3,302 | 2,490 | 809 | 4 | 3,303 | 2,490 | 809 | 4 | 3,303 | 2,490 | 809 | 4 | 3,303 | | |
| | | 2200-2240 | MANAGER OF REMITTANCE PROCESSING | 386 | 49 | - | 435 | 386 | 50 | - | 435 | 386 | 50 | - | 435 | 386 | 50 | - | 435 | | |
| 2200-2247 | | 348 | | | 348 | 340 | (0) | | 340 | 340 | (0) | | 340 | 340 | (0) | | 340 | | | | |
| CS - OFFICE OPERATIONS Total | | | | 3,821 | 1,014 | 4 | 4,839 | 3,831 | 1,014 | 4 | 4,849 | 3,831 | 1,014 | 4 | 4,849 | 3,831 | 1,014 | 4 | 4,849 | | |
| CS - TECHNOLOGIES, POLICIES & SOLUTIONS | Jeffrey G. Reed | 2200-2190 | PLANNING & DEVELOPMENT DIRECTOR - SCG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| | | 2200-0234 | NGV PROGRAM | 571 | 754 | - | 1,324 | 750 | 809 | - | 1,559 | 921 | 869 | - | 1,790 | 1,022 | 1,069 | - | 2,091 | | |
| | | 2200-2229 | BUSINESS STRATEGY AND DEVELOPMENT | 459 | 443 | - | 902 | 616 | 432 | - | 1,048 | 627 | 432 | - | 1,059 | 627 | 432 | - | 1,059 | | |
| | | 2200-2296 | BIOFUELS AND LOW-CARBON RESOURCES MARKET DEVELOPMENT | 126 | 93 | - | 220 | 394 | 100 | - | 494 | 394 | 238 | - | 632 | 394 | 238 | - | 632 | | |
| | | 2200-2288 | ENVIRONMENTAL AFFAIRS | 491 | 37 | - | 528 | 609 | 114 | - | 723 | 609 | 114 | - | 723 | 609 | 114 | - | 723 | | |
| 2200-2396 | POLICY AND ENVIRONMENTAL SOLUTIONS | 395 | 1,366 | - | 1,761 | 787 | 1,362 | - | 2,149 | 1,083 | 1,664 | - | 2,747 | 1,151 | 1,793 | - | 2,945 | | | | |
| CS - TECHNOLOGIES, POLICIES & SOLUTIONS Total | | | | 2,042 | 2,693 | - | 4,735 | 3,156 | 2,816 | - | 5,973 | 3,635 | 3,316 | - | 6,951 | 3,804 | 3,722 | - | 7,526 | | |
| ENGINEERING, EMERGENCY SERVICES & LAND | Raymond K. Stanford | 2200-2487 | ELECTRIC DESIGN & ENGINEERING | 343 | 105 | - | 448 | 356 | 66 | - | 422 | 356 | 66 | - | 422 | 356 | 66 | - | 422 | | |
| | | 2200-0225 | USS - VP GAS ENGINEERING AND SYSTEM INTEGRITY | 347 | 13 | - | 359 | 400 | 18 | - | 418 | 400 | 18 | - | 418 | 400 | 18 | - | 418 | | |
| | | 2200-0300 | DIR ENG & TECH SERVICES | 150 | 6 | - | 156 | 161 | 7 | - | 168 | 161 | 7 | - | 168 | 161 | 7 | - | 168 | | |
| | | 2200-0303 | CADD APPLICATIONS & INFOGRAPHICS SOLUTIONS | 576 | 195 | - | 771 | 550 | 296 | - | 845 | 652 | 296 | - | 948 | 847 | 112 | - | 959 | | |
| | | 2200-0306 | WORK MANAGEMENT & DATABASES DEVELOPMENT | 491 | 462 | - | 953 | 789 | 903 | - | 1,692 | 938 | 542 | - | 1,480 | 1,241 | 542 | - | 1,783 | | |
| | | 2200-0308 | CONTRACT MAINTENANCE | - | 392 | - | 392 | 451 | 451 | - | 902 | 451 | 451 | - | 902 | 451 | 451 | - | 902 | | |
| | | 2200-0309 | MEAS REG & CONTR MGR & SPECIAL PROJECTS | 492 | 197 | - | 689 | 445 | 197 | - | 642 | 445 | 197 | - | 642 | 445 | 197 | - | 642 | | |
| | | 2200-0310 | MEASUREMENT & DESIGN | 932 | 142 | - | 1,074 | 849 | 183 | - | 1,032 | 899 | 205 | - | 1,104 | 899 | 222 | - | 1,122 | | |
| | | 2200-0311 | MEASUREMENT TECHNOLOGIES | 601 | 117 | - | 718 | 741 | 82 | - | 823 | 741 | 82 | - | 823 | 741 | 82 | - | 823 | | |
| | | 2200-0312 | MEASUREMENT FIELD SUPPORT | 659 | 184 | - | 844 | 759 | 141 | - | 900 | 858 | 146 | - | 1,004 | 858 | 146 | - | 1,004 | | |
| | | 2200-0318 | ENGINEERING DESIGN MANAGER | 266 | 122 | - | 388 | 232 | 166 | - | 399 | 232 | 166 | - | 399 | 232 | 166 | - | 399 | | |
| | | 2200-0321 | MECHANICAL DESIGN | 129 | 88 | - | 217 | 228 | 35 | - | 263 | 331 | 35 | - | 366 | 434 | 35 | - | 469 | | |
| | | 2200-0322 | PIPELINE DESIGN & GAS STANDARDS | 565 | 71 | - | 636 | 638 | 92 | - | 729 | 681 | 92 | - | 772 | 690 | 99 | - | 788 | | |
| | | 2200-0323 | PLANNING & DEVELOPMENT | 19 | 4 | - | 23 | 22 | 3 | - | 25 | 22 | 3 | - | 25 | 22 | 3 | - | 25 | | |
| | | 2200-0799 | INSTRUMENT REPAIR & FIELD MAINT SUPV | 635 | 341 | - | 976 | 577 | 397 | - | 974 | 577 | 397 | - | 974 | 577 | 397 | - | 974 | | |
| | | 2200-1178 | EAC CHEMICAL SECTION | 1,164 | 309 | - | 1,473 | 1,303 | 299 | - | 1,602 | 1,379 | 299 | - | 1,677 | 1,454 | 299 | - | 1,753 | | |
| | | 2200-2022 | 2200-0200 MATERIALS & QUALITY | 1,012 | - | - | 1,012 | 837 | 113 | - | 950 | 837 | 113 | - | 950 | 837 | 113 | - | 950 | | |
| | | 2200-2248 | MEAS AND REG STANDARDS/MAT AND BTU DISTR | 628 | 18 | - | 646 | 505 | 109 | - | 615 | 505 | 109 | - | 615 | 505 | 109 | - | 615 | | |
| | | 2200-2376 | ESS GIS | 801 | 116 | - | 917 | 1,002 | 653 | - | 1,655 | 1,186 | 1,193 | - | 2,379 | 1,189 | 659 | - | 1,848 | | |
| | | 2200-2377 | HIGH PRESSURE & DISTRIBUTION ENG | 420 | 10 | - | 430 | 467 | 12 | - | 479 | 595 | 14 | - | 609 | 688 | 19 | - | 708 | | |
| | | 2200-2417 | SHARED PUBLIC AWARENESS ACTIVITIES | 339 | 213 | - | 552 | 160 | 43 | - | 204 | 212 | 87 | - | 299 | 212 | 139 | - | 342 | | |
| | | 2200-2473 | PIPELINE SAFETY & COMPLIANCE MANAGER | 178 | 35 | - | 213 | 226 | 35 | - | 261 | 266 | 71 | - | 336 | 354 | 75 | - | 429 | | |
| | | ENGINEERING, EMERGENCY SERVICES & LAND Total | | | | 10,345 | 3,172 | - | 13,517 | 11,246 | 4,302 | - | 15,548 | 12,263 | 4,589 | - | 16,853 | 13,143 | 3,949 | - | 17,092 |
| | | ENVIRONMENTAL | Jill Tracy | 2200-2012 | SCG ENVIRONMENTAL SERVICE DIRECTOR | - | 277 | - | 277 | 45 | 45 | - | 227 | 45 | 45 | - | 327 | 45 | 45 | - | 327 |
| | | | | 2200-2176 | SCG ENVIRONMENTAL PROGRAMS | 1,473 | 1,064 | - | 2,537 | 1,561 | 1,120 | - | 2,681 | 1,754 | 1,385 | - | 3,139 | 1,754 | 1,334 | - | 3,088 |
| | | ENVIRONMENTAL Total | | | | 1,473 | 1,341 | - | 2,814 | 1,606 | 1,165 | - | 3,002 | 2,032 | 1,430 | - | 3,462 | 2,032 | 1,379 | - | 3,410 |
| FLEET & FACILITIES | Carmen L. Herrera | 2200-2093 | GCT SDGE/CCC TRANSPORTATION SUBSIDY - USS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| | | 2200-0606 | FACILITIES/MONTEREY PARK MGR | 263 | 1,501 | - | 1,764 | 263 | 1,501 | - | 1,764 | 263 | 1,501 | - | 1,764 | 263 | 1,501 | - | 1,764 | | |
| | | 2200-0735 | FACILITIES GCT | 746 | 450 | - | 1,197 | 746 | 450 | - | 1,197 | 746 | 450 | - | 1,197 | 746 | 450 | - | 1,197 | | |
| | | 2200-2246 | DIRECTOR SUPPORT SERVICES | 78 | 14 | - | 92 | 78 | 14 | - | 92 | 78 | 14 | - | 92 | 78 | 14 | - | 92 | | |
| FLEET & FACILITIES Total | | | | 1,087 | 1,966 | - | 3,053 | 1,086 | 1,966 | - | 3,052 | 1,086 | 1,966 | - | 3,052 | 1,086 | 1,966 | - | 3,052 | | |
| GAS DISTRIBUTION | Frank B. Ayala | 2200-0305 | ESS PRODUCTION SUPPORT | 523 | 137 | - | 660 | 523 | 136 | - | 659 | 523 | 136 | - | 659 | 523 | 136 | - | 659 | | |
| | | 2200-0431 | FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT | 294 | 34 | - | 328 | 296 | 34 | - | 330 | 296 | 34 | - | 330 | 706 | 3,720 | - | 4,426 | | |
| | | 2200-2023 | FIELD TECHNOLOGIES | 242 | 26 | - | 268 | 242 | 26 | - | 268 | 242 | 26 | - | 268 | 242 | 26 | - | 268 | | |
| | | 2200-2144 | GAS OPERATIONS SERVICES | 234 | 10 | - | 245 | 225 | 10 | - | 234 | 225 | 10 | - | 234 | 225 | 10 | - | 234 | | |
| | | 2200-2344 | OPERATOR QUALIFICATION | 152 | 70 | - | 222 | 152 | 70 | - | 222 | 152 | 70 | - | 222 | 152 | 70 | - | 222 | | |
| | | 2200-2345 | DISTRIBUTION FIELD SERVICES | 651 | 45 | - | 696 | 651 | 45 | - | 696 | 651 | 45 | - | 696 | 651 | 45 | - | 696 | | |
| | | 2200-2360 | MAINTENANCE PROCESS | 354 | 15 | - | 369 | 369 | 17 | - | 406 | 369 | 17 | - | 406 | 369 | 17 | - | 406 | | |
| GAS DISTRIBUTION Total | | | | 2,451 | 339 | - | 2,790 | 2,478 | 337 | - | 2,816 | 2,478 | 337 | - | 2,816 | 2,888 | 4,023 | - | 6,912 | | |
| GAS TRANSMISSION | John L. Daoq | 2200-0253 | DIRECTOR GAS TRANSMISSION - USS | 271 | 14 | - | 285 | 286 | 23 | - | 309 | 286 | 23 | - | 309 | 286 | 23 | - | 309 | | |
| | | 2200-0265 | GAS TRANSMISSION MANAGER - USS | 327 | 42 | - | 369 | 281 | 30 | - | 311 | 281 | 30 | - | 311 | 281 | 30 | - | 311 | | |
| | | 2200-2172 | GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS | 412 | 19 | - | 431 | 510 | 93 | - | 603 | 760 | 121 | - | 881 | 760 | 121 | - | 881 | | |
| | | 2200-2289 | GAS CONTROL & SCADA OPERATION GROUP - USS | 1,682 | 396 | - | 2,077 | 1,745 | 463 | - | 2,208 | 1,854 | | | | | | | | | |

Southern California Gas Company
Total Retained By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | Cost Center | Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|---------------------------------------|------------------|-------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total |
| | | 2200-2464 | CI COMPUTE SUPPORT SCG | 391 | 10 | - | 401 | 417 | 11 | - | 428 | 417 | 11 | - | 428 | 417 | 11 | - | 428 |
| | | 2200-2466 | CI COMPUTE PROVISIONING SCG | 406 | 12 | - | 418 | 433 | 13 | - | 446 | 433 | 13 | - | 446 | 433 | 13 | - | 446 |
| | | 2200-2467 | CI STANDARDS | 71 | 3 | - | 73 | 76 | 3 | - | 79 | 76 | 3 | - | 79 | 76 | 3 | - | 79 |
| | | 2200-2468 | CUSTOMER ENGAGEMENT SERVICES | 6 | 0 | - | 7 | 7 | 0 | - | 7 | 7 | 0 | - | 7 | 7 | 0 | - | 7 |
| | | 2200-2469 | IT INFORMATION SECURITY SCG | 288 | 3 | - | 290 | 307 | 3 | - | 310 | 348 | 9 | - | 357 | 389 | 15 | - | 403 |
| | | 2200-2470 | IT INFORMATION MANAGEMENT SCG | 311 | 50 | - | 361 | 332 | 53 | - | 385 | 332 | 53 | - | 385 | 332 | 53 | - | 385 |
| | | 2200-2495 | IT PORTFOLIO MANAGEMENT | 23 | - | - | 23 | 23 | - | - | 23 | 50 | 152 | - | 202 | 77 | 157 | - | 234 |
| | | 2200-2496 | SCG IT ASSOCIATE PROGRAM | 2 | - | - | 2 | 3 | 0 | - | 3 | 40 | 6 | - | 46 | 77 | 12 | - | 89 |
| INFORMATION TECHNOLOGY Total | | | | 6,539 | 728 | | 7,267 | 6,949 | 768 | | 7,717 | 8,021 | 1,187 | | 9,208 | 9,055 | 1,299 | | 10,354 |
| REAL ESTATE | | 2200-0618 | GCT RENTS | - | (294) | 13,330 | 13,046 | - | - | 14,127 | 14,127 | - | - | 14,793 | 14,793 | - | - | 14,826 | 14,826 |
| | James C. Seifert | 2200-2284 | SCG MICROWAVE RENTS | - | - | 763 | 763 | - | - | 785 | 785 | - | - | 802 | 802 | - | - | 828 | 828 |
| REAL ESTATE Total | | | | - | (294) | 14,102 | 13,808 | - | - | 14,912 | 14,912 | - | - | 15,595 | 15,595 | - | - | 15,654 | 15,654 |
| REG AFF/AS/LEGAL/EXT AFF | | 2200-1534 | AFFILIATE BILLING & COSTING NORTH | 362 | 9 | - | 371 | 406 | 10 | - | 417 | 406 | 10 | - | 417 | 406 | 10 | - | 417 |
| | | 2200-2040 | GRC & REVENUE REQUIREMENTS | 334 | 29 | - | 364 | 509 | 82 | - | 591 | 522 | 82 | - | 604 | 522 | 82 | - | 604 |
| | | 2200-2075 | REGULATORY CASE MANAGEMENT | 757 | 47 | - | 804 | 676 | 48 | - | 724 | 755 | 60 | - | 815 | 755 | 60 | - | 815 |
| | | 2200-2095 | CLAIMS MANAGEMENT - NORTH | 1,049 | 40 | - | 1,090 | 1,113 | 76 | - | 1,190 | 1,113 | 76 | - | 1,190 | 1,113 | 76 | - | 1,190 |
| | | 2200-2266 | MARK LOANED TO SECC-INTERNAL AUDIT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2200-2305 | SCG REGULATORY AFFAIRS DIRECTOR | 215 | 15 | - | 230 | 211 | 20 | - | 231 | 211 | 20 | - | 231 | 211 | 20 | - | 231 |
| | | 2200-2307 | GAS RATES ANALYSIS | 333 | 7 | - | 340 | 386 | 8 | - | 393 | 386 | 8 | - | 393 | 386 | 8 | - | 393 |
| | | 2200-2308 | GAS DEMAND FORECASTING & ANALYSIS | 307 | 28 | - | 335 | 306 | 25 | - | 331 | 306 | 25 | - | 331 | 306 | 25 | - | 331 |
| | | 2200-2339 | COMMUNITY RELATIONS | 627 | 84 | - | 611 | 620 | 153 | - | 773 | 698 | 155 | - | 843 | 698 | 155 | - | 843 |
| | | 2200-2343 | CASE MANAGEMENT - ADMIN SUPPORT | 6 | 0 | - | 6 | 5 | 0 | - | 6 | 5 | 0 | - | 6 | 5 | 0 | - | 6 |
| | | 2200-2195 | SUNDRY SVCS POLICY & COMPLIANCE - NORTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2200-2274 | GRC FINANCIAL ANALYSIS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2200-2462 | GRC & REV REGMT STAFF | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2200-2489 | CLIENT SUPPORT-SS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| REG AFF/AS/LEGAL/EXT AFF Total | | | | 3,891 | 260 | | 4,151 | 4,234 | 422 | | 4,656 | 4,394 | 436 | | 4,830 | 4,394 | 436 | | 4,830 |
| RISK MANAGEMENT | | 2200-8962 | RISK MANAGEMENT | - | - | - | - | 306 | 910 | - | 1,216 | 610 | 1,785 | - | 2,395 | 610 | 1,785 | - | 2,395 |
| RISK MANAGEMENT Total | Diana L. Day | | | - | - | - | - | 306 | 910 | - | 1,216 | 610 | 1,785 | - | 2,395 | 610 | 1,785 | - | 2,395 |
| Grand Total | | | | 39,730 | 11,890 | 14,105 | 65,725 | 43,695 | 14,932 | 14,915 | 73,542 | 47,327 | 17,377 | 15,598 | 80,303 | 50,729 | 21,147 | 15,658 | 87,534 |

Southern California Gas Company
Allocations In (From SDG&E) By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness Center | SCG Receiving Cost Center | SDG&E Sending Cost | SDG&E Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|--|---------------------|---------------------------|--------------------|--|------------|------------|----------|------------|------------|------------|----------|------------|------------|------------|----------|------------|------------|------------|----------|------------|
| | | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total |
| CS - INFORMATION | Carl S. La Peter | 2200-8910 | 2100-3433 | RESOURCE PLANNING DIRECTOR | 44 | 15 | - | 58 | 61 | 18 | - | 78 | 61 | 18 | - | 78 | 61 | 18 | - | 78 |
| CS - INFORMATION Total | | | | | 44 | 15 | - | 58 | 61 | 18 | - | 78 | 61 | 18 | - | 78 | 61 | 18 | - | 78 |
| CS - OPERATIONS, INFORMATION & TECHNOLOGIES | Bradley M. Baugh | 2200-8911 | 2100-0006 | CUSTOMER SERVICE STRATEGIES | 48 | 3 | - | 51 | 57 | 4 | - | 60 | 57 | 4 | - | 60 | 57 | 4 | - | 60 |
| | | | 2100-3434 | PLANNING & DEVELOPMENT | 178 | 162 | - | 340 | 224 | 203 | - | 426 | 224 | 203 | - | 426 | 224 | 203 | - | 426 |
| | | | 2100-3461 | BUSINESS PLANNING & BUDGETS CUSTOMER SERVICE | 119 | 3 | - | 121 | 118 | 3 | - | 121 | 118 | 3 | - | 121 | 118 | 3 | - | 121 |
| | | | 2100-3511 | CCC STRATEGY AND ANALYSIS MANAGER | 125 | 5 | - | 130 | 125 | 5 | - | 130 | 125 | 5 | - | 130 | 125 | 5 | - | 130 |
| | | | 2100-3709 | LOW EMISSIONS VEHICLE PROGRAM | 13 | 2 | - | 15 | 10 | 2 | - | 11 | 10 | 2 | - | 11 | 10 | 2 | - | 11 |
| CS - OPERATIONS, INFORMATION & TECHNOLOGIES Total | | | | | 483 | 175 | - | 657 | 532 | 216 | - | 748 | 532 | 216 | - | 748 | 532 | 216 | - | 748 |
| ENGINEERING | Raymond K. Stanford | 2200-8920 | 2100-3563 | GAS ENGINEERING CODES & STANDARDS | 6 | 1 | - | 7 | 35 | 1 | - | 35 | 65 | 2 | - | 66 | 78 | 2 | - | 79 |
| ENGINEERING Total | | | | | 6 | 1 | - | 7 | 35 | 1 | - | 35 | 65 | 2 | - | 66 | 78 | 2 | - | 79 |
| ENVIRONMENTAL | Richard S. Pearson | 2200-8918 | 2100-0206 | HAZARDOUS MATERIAL MANAGEMENT | 4 | 1 | - | 5 | 2 | 1 | - | 3 | 2 | 1 | - | 3 | 2 | 1 | - | 3 |
| | | | 2100-0632 | ENVIRONMENTAL LAB OPERATIONS | 28 | 14 | - | 41 | 29 | 14 | - | 43 | 29 | 14 | - | 43 | 29 | 14 | - | 43 |
| | | | 2100-3022 | ENVIRONMENTAL PROGRAMS SDGE | 1 | 0 | - | 1 | 2 | 0 | - | 2 | 2 | 0 | - | 2 | 2 | 0 | - | 2 |
| | | | 2100-3282 | ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER | 110 | 28 | - | 138 | 116 | 28 | - | 145 | 116 | 28 | - | 145 | 116 | 28 | - | 145 |
| | | | 2100-3588 | VP OPERATIONS SUPPORT | 11 | 1 | - | 12 | 193 | 13 | - | 206 | 193 | 13 | - | 206 | 193 | 13 | - | 206 |
| | | | 2100-3589 | ENVIRONMENTAL SERVICES DIRECTOR | 1 | 0 | - | 1 | 1 | 0 | - | 1 | 1 | 0 | - | 1 | 1 | 0 | - | 1 |
| ENVIRONMENTAL Total | | | | | 155 | 44 | - | 199 | 343 | 57 | - | 400 | 343 | 57 | - | 400 | 343 | 57 | - | 400 |
| HR, DISABILITY, WORKERS COMP & SAFETY | Sarah E. Edaar | 2200-8904 | 2100-0214 | SAFETY OPERATIONS | 4 | 1 | - | 5 | 2 | 1 | - | 3 | 2 | 1 | - | 3 | 2 | 1 | - | 3 |
| | | | 2100-0284 | DIR LABOR & BUSINESS PARTNER SOUTH | 68 | 4 | - | 73 | 90 | 6 | - | 96 | 90 | 6 | - | 96 | 101 | 6 | - | 107 |
| | | | 2100-3505 | EMP CARE SERVICES - SDGE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3506 | EMPLOYEE ASSISTANCE PROGRAM (EAP) AND WELLNESS PROGRAM | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3833 | HR BUSINESS PARTNER & COMPENSATION | 48 | 2 | - | 50 | 52 | 2 | - | 54 | 52 | 2 | - | 54 | 52 | 2 | - | 54 |
| | | | 2100-3834 | MANAGER ANALYSIS & WORKFORCE PLANNING | 34 | 2 | - | 36 | 35 | 2 | - | 37 | 34 | 2 | - | 36 | 34 | 2 | - | 36 |
| HR, DISABILITY, WORKERS COMP & SAFETY Total | | | | | 150 | 8 | - | 158 | 176 | 10 | - | 185 | 176 | 10 | - | 185 | 186 | 10 | - | 196 |
| INFORMATION TECHNOLOGY | Stephen J. Mikovits | 2200-8925 | 2100-0207 | TELECOM FIELD VOICE - SDGE | 4 | - | - | 4 | 4 | - | - | 4 | 4 | - | - | 4 | 4 | - | - | 4 |
| | | | 2100-3064 | VP INFORMATION TECHNOLOGY | 167 | 237 | - | 404 | 167 | 238 | - | 404 | 167 | 238 | - | 404 | 167 | 238 | - | 404 |
| | | | 2100-3065 | IT BUSINESS PLANNING & BUDGETS | 218 | 9 | - | 227 | 218 | 9 | - | 227 | 218 | 9 | - | 227 | 218 | 9 | - | 227 |
| | | | 2100-3071 | SAP ACCOUNTING & FINANCIAL SYSTEMS | 550 | 34 | - | 584 | 562 | 35 | - | 597 | 562 | 35 | - | 597 | 562 | 35 | - | 597 |
| | | | 2100-3072 | SUPPLY CHAIN & LOGISTICS SYSTEMS | 399 | 190 | - | 590 | 385 | 183 | - | 567 | 385 | 183 | - | 567 | 385 | 183 | - | 567 |
| | | | 2100-3073 | ENTERPRISE INTEGRATION SERVICES | 425 | 93 | - | 518 | 480 | 105 | - | 585 | 480 | 105 | - | 585 | 480 | 105 | - | 585 |
| | | | 2100-3074 | SSDS PROJECT OFFICE | 132 | 14 | - | 147 | 62 | 7 | - | 69 | 62 | 7 | - | 69 | 62 | 7 | - | 69 |
| | | | 2100-3076 | CORPORATE SYSTEMS | 521 | 3 | - | 524 | 521 | 3 | - | 524 | 521 | 3 | - | 524 | 521 | 3 | - | 524 |
| | | | 2100-3079 | SCG CUSTOMER CARE PROJECT OFFICE | 33 | 28 | - | 61 | 26 | 20 | - | 45 | 26 | 20 | - | 45 | 26 | 20 | - | 45 |
| | | | 2100-3080 | MAJOR MARKETS & CUSTOMER SELF SERVICE | 2 | 15 | - | 17 | 1 | 16 | - | 17 | 1 | 16 | - | 17 | 1 | 16 | - | 17 |
| | | | 2100-3082 | SCG CUSTOMER INFORMATION SYSTEMS | 2 | 46 | - | 48 | 2 | 46 | - | 48 | 2 | 46 | - | 48 | 2 | 46 | - | 48 |
| | | | 2100-3083 | SCG CUSTOMER FIELD | (2) | - | - | (2) | (2) | 0 | - | (2) | (2) | 0 | - | (2) | (2) | 0 | - | (2) |
| | | | 2100-3086 | CUSTOMER ASSISTANCE AND RELATIONSHIP | 74 | 42 | - | 116 | 74 | 42 | - | 116 | 74 | 42 | - | 116 | 74 | 42 | - | 116 |
| | | | 2100-3087 | UTILITY OPS SW DEVELOP SERVICES DIRECTOR | 8 | 1 | - | 9 | 8 | 1 | - | 9 | 8 | 1 | - | 9 | 8 | 1 | - | 9 |
| | | | 2100-3088 | SOFTWARE DEV - WORK MEAS SYSTEMS | 105 | 88 | - | 193 | 105 | 88 | - | 193 | 105 | 88 | - | 193 | 105 | 88 | - | 193 |
| | | | 2100-3089 | BUSINESS INTELLIGENCE GROUP | 419 | 125 | - | 544 | 419 | 124 | - | 543 | 419 | 124 | - | 543 | 419 | 124 | - | 543 |
| | | | 2100-3091 | SOFTWARE DEV - DATABASE ADMINISTRATOR | 708 | 1,787 | - | 2,494 | 708 | 1,998 | - | 2,706 | 708 | 1,998 | - | 2,706 | 708 | 1,998 | - | 2,706 |
| | | | 2100-3092 | SOFTWARE DEV - WORK MEAS & ELECTRIC SYST | 177 | 154 | - | 331 | 202 | 175 | - | 377 | 202 | 175 | - | 377 | 202 | 175 | - | 377 |
| | | | 2100-3095 | NETWORK COMMUNICATION SERVICES DIRECTOR | 72 | 16 | - | 88 | 77 | 17 | - | 94 | 77 | 17 | - | 94 | 77 | 17 | - | 94 |
| | | | 2100-3096 | NETWORK ENGINEERING-NCS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3097 | CLIENT TECHNOLOGY & DEPOT SERVICES | 436 | 27 | - | 463 | 465 | 29 | - | 494 | 465 | 29 | - | 494 | 465 | 29 | - | 494 |
| | | | 2100-3098 | ENTERPRISE SERVER GROUP | 19 | 19 | - | 38 | 19 | 19 | - | 38 | 19 | 19 | - | 38 | 19 | 19 | - | 38 |
| | | | 2100-3099 | DESKTOP HARDWARE | - | 328 | - | 328 | - | 102 | - | 102 | - | 111 | - | 111 | - | 120 | - | 120 |
| | | | 2100-3100 | MIDDLEWARE AND INTERNET ENGINEERING | 611 | 111 | - | 721 | 647 | 118 | - | 764 | 647 | 118 | - | 764 | 647 | 118 | - | 764 |
| | | | 2100-3101 | INFORMATION SECURITY | 116 | 6 | - | 122 | 116 | 6 | - | 122 | 116 | 6 | - | 122 | 116 | 6 | - | 122 |
| | | | 2100-3102 | INFRASTRUCTURE ENG & OPS DIRECTOR | 131 | 143 | - | 274 | 135 | 148 | - | 283 | 135 | 148 | - | 283 | 135 | 148 | - | 283 |
| | | | 2100-3103 | CSC CONTRACT SERVICES | - | 6,626 | - | 6,626 | - | 5,193 | - | 5,193 | - | 5,608 | - | 5,608 | - | 6,056 | - | 6,056 |
| | | | 2100-3105 | STORAGE AND ADMINISTRATION | 8 | 8 | - | 16 | 8 | 8 | - | 16 | 8 | 8 | - | 16 | 8 | 8 | - | 16 |
| | | | 2100-3106 | NETWORK/TELECOM SERVICES - SDG&E | 564 | 2,877 | - | 3,441 | 569 | 3,398 | - | 3,967 | 569 | 3,697 | - | 4,266 | 569 | 4,020 | - | 4,589 |
| | | | 2100-3107 | ENTERPRISE OPERATIONS | 145 | 71 | - | 216 | 145 | 75 | - | 220 | 145 | 75 | - | 220 | 145 | 75 | - | 220 |
| | | | 2100-3317 | IT ACCOUNT MANAGEMENT | 429 | 46 | - | 475 | 456 | 49 | - | 505 | 456 | 49 | - | 505 | 456 | 49 | - | 505 |
| | | | 2100-3334 | SERVER MANAGEMENT | 16 | 11 | - | 27 | 15 | 11 | - | 26 | 15 | 11 | - | 26 | 15 | 11 | - | 26 |
| | | | 2100-3335 | UNIX SERVER GROUP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3494 | DISTRIBUTED CONTRACTS | - | 1,768 | - | 1,768 | - | 2,685 | - | 2,685 | - | 2,900 | - | 2,900 | - | 3,132 | - | 3,132 |
| | | | 2100-3495 | MAINFRAME CONTRACTS | - | 3,165 | - | 3,165 | - | 3,587 | - | 3,587 | - | 3,870 | - | 3,870 | - | 4,177 | - | 4,177 |
| | | | 2100-3498 | INFRASTRUCTURE PROGRAM OFFICE | 122 | 7 | - | 129 | 128 | 7 | - | 135 | 128 | 7 | - | 135 | 128 | 7 | - | 135 |
| | | | 2100-3500 | IT NETWORK FIELD - LAN/WAN CENTER | 163 | 8 | - | 171 | 170 | 9 | - | 179 | 170 | 9 | - | 179 | 170 | 9 | - | 179 |
| | | | 2100-3501 | IT NETWORK HARDWARE SOFTWARE MAINTENANCE | - | 479 | - | 479 | - | 627 | - | 627 | - | 677 | - | 677 | - | 732 | - | 732 |
| | | | 2100-3502 | ENTERPRISE COMMAND CENTER | 1,006 | 36 | - | 1,042 | 1,072 | 39 | - | 1,111 | 1,072 | 39 | - | 1,111 | 1,072 | 39 | - | 1,111 |
| | | | 2100-3544 | WINTEL SERVER GROUP | 15 | 2 | - | 17 | 18 | 2 | - | 20 | 18 | 2 | - | 20 | 18 | 2 | - | 20 |
| | | | 2100-3548 | ENT SVC MGT & HELP DESK | 88 | 41 | - | 129 | 94 | 44 | - | 138 | 94 | 44 | - | 138 | 94 | 44 | - | 138 |
| | | | 2100-3623 | SHARED SOFTWARE DEVELOPMENT CONTRACTS | - | 3,006 | - | 3,006 | - | 3,142 | - | 3,142 | - | 3,358 | - | 3,358 | - | 3,574 | - | 3,574 |
| | | | 2100-3682 | PROJECT MANAGEMENT OFFICE-NCS | 12 | 4 | - | 16 | 12 | 4 | - | 16 | 12 | | | | | | | |

Southern California Gas Company
Allocations In (From SDG&E) By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

| Functional Area | Witness | SCG Receiving Cost Center | SDG&E Center | SDG&E Cost Center Description | 2013 | | | | 2014 | | | | 2015 | | | | 2016 | | | |
|--|--------------------|---------------------------|--------------|---|---------------|---------------|----------|---------------|---------------|---------------|----------|---------------|---------------|---------------|----------|---------------|---------------|---------------|----------|---------------|
| | | | | | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total | Labor | Non-Labor | NSE | Total |
| | | | 2100-3905 | ENTERPRISE MODELING TEST TEAM | 10 | - | - | 10 | 11 | - | - | 11 | 11 | - | - | 11 | 11 | - | - | 11 |
| | | | 2100-4001 | COLLABORATION SERVICES | 127 | 20 | - | 147 | 120 | 19 | - | 139 | 140 | 74 | - | 213 | 159 | 75 | - | 234 |
| | | | 2100-4003 | IT COMMUNICATIONS | 53 | 1 | - | 54 | 53 | 1 | - | 53 | 53 | 1 | - | 53 | 53 | 1 | - | 53 |
| INFORMATION TECHNOLOGY Total | | | | | 11,759 | 26,477 | - | 38,236 | 12,208 | 26,938 | - | 39,145 | 12,855 | 29,824 | - | 42,679 | 13,503 | 33,764 | - | 47,268 |
| REAL ESTATE, LAND & FACILITIES | James C. Seifert | 2200-8919 | 2100-0706 | RE PLANNING | - | - | - | - | 0 | 4 | - | 4 | 0 | 4 | - | 4 | 0 | 4 | - | 4 |
| | | | 2100-0708 | HO RENT & FACILITIES MAINTENANCE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3025 | FACILITIES & CAPITAL PROGRAMS - ADMIN | - | - | - | - | 0 | (2) | - | (2) | 0 | (2) | - | (2) | 0 | (2) | - | (2) |
| | | | 2100-3029 | FACILITIES CORPORATE CENTER UTILITIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3030 | CORPORATE REAL ESTATE MANAGER | - | - | - | - | 59 | - | - | 59 | 59 | - | - | 59 | 59 | - | - | 59 |
| | | | 2100-3032 | CORPORATE RENTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3303 | RE RESOURCES | - | - | - | - | 36 | - | - | 36 | 36 | - | - | 36 | 36 | - | - | 36 |
| | | | 2100-3323 | FACILITIES OPERATIONS SOUTH MANAGER | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3610 | RB DATA CENTER & ANNEX | - | 353 | - | 353 | - | 355 | - | 355 | - | 355 | - | 355 | - | 355 | - | 355 |
| | | | 2100-3714 | DIRECTOR - REAL ESTATE & LAND SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| REAL ESTATE, LAND & FACILITIES Total | | | | | - | 353 | - | 353 | 95 | 357 | - | 452 | 95 | 357 | - | 452 | 95 | 357 | - | 452 |
| REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF | Kenneth J. Deremer | 2200-8929 | 2100-0274 | AFFILIATE BILLING AND COSTING | 7 | 0 | - | 7 | 16 | 0 | - | 16 | 16 | 0 | - | 16 | 16 | 0 | - | 16 |
| | | | 2100-0657 | VP - CFO - CONTROLLER | 103 | 49 | - | 152 | 106 | 30 | - | 136 | 106 | 30 | - | 136 | 106 | 30 | - | 136 |
| | | | 2100-3050 | UTILITY ACCOUNTING DIRECTOR | 100 | 11 | - | 112 | 95 | 21 | - | 117 | 95 | 21 | - | 117 | 95 | 21 | - | 117 |
| | | | 2100-3051 | FINANCIAL ACCOUNTING | 365 | 34 | - | 399 | 395 | 13 | - | 408 | 395 | 13 | - | 408 | 395 | 13 | - | 408 |
| | | | 2100-3052 | REGULATORY REPORTING | 221 | 3 | - | 224 | 210 | 3 | - | 214 | 210 | 3 | - | 214 | 210 | 3 | - | 214 |
| | | | 2100-3058 | ACCOUNTS PAYABLE | 8 | 2 | - | 10 | 7 | 3 | - | 10 | 7 | 3 | - | 10 | 7 | 3 | - | 10 |
| | | | 2100-3161 | SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS | 225 | 163 | - | 388 | 230 | 110 | - | 340 | 230 | 110 | - | 340 | 230 | 110 | - | 340 |
| | | | 2100-3162 | VP - REGULATORY & LEGISLATIVE ANALYSIS | 399 | 91 | - | 490 | 388 | 121 | - | 509 | 388 | 121 | - | 509 | 388 | 121 | - | 509 |
| | | | 2100-3427 | CA REGULATORY AFFAIRS CASE MANAGEMENT | 72 | 7 | - | 79 | 64 | 7 | - | 71 | 64 | 7 | - | 71 | 64 | 7 | - | 71 |
| | | | 2100-3428 | FERC CAISO AND COMPLIANCE | 24 | 4 | - | 28 | 19 | 3 | - | 22 | 19 | 3 | - | 22 | 19 | 3 | - | 22 |
| | | | 2100-3430 | CA REGULATORY INFO & CASE SUPPORT | 48 | 8 | - | 56 | 50 | 10 | - | 60 | 50 | 10 | - | 60 | 50 | 10 | - | 60 |
| | | | 2100-3555 | BUSINESS CONTROLS | 64 | 5 | - | 69 | 68 | 6 | - | 74 | 68 | 6 | - | 74 | 68 | 6 | - | 74 |
| | | | 2100-3602 | GENERAL RATE CASE | 185 | 16 | - | 202 | 193 | 77 | - | 271 | 193 | 77 | - | 271 | 193 | 77 | - | 271 |
| | | | 2100-3791 | VP EXTERNAL RELATIONS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3798 | BANK RECONCILIATION AND ESCHEATMENT | 240 | 10 | - | 250 | 281 | 8 | - | 290 | 281 | 8 | - | 290 | 281 | 8 | - | 290 |
| | | | 2100-3845 | COMMUNITY RELATIONS SYSTEMS | 7 | - | - | 7 | 8 | 0 | - | 8 | 8 | 0 | - | 8 | 8 | 0 | - | 8 |
| | | | 2100-4005 | STATE REGULATORY AFFAIRS | 21 | 0 | - | 21 | 18 | 1 | - | 19 | 18 | 1 | - | 19 | 18 | 1 | - | 19 |
| | | | 2100-4006 | REGULATORY POLICY & LEGISLATIVE ANALYSIS | 95 | 17 | - | 112 | 63 | 11 | - | 74 | 63 | 11 | - | 74 | 63 | 11 | - | 74 |
| | | | 2100-4008 | MEDIA & EMPLOYEE COMMUNICATIONS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-4009 | COMMUNITY RELATIONS | 16 | 7 | - | 23 | 16 | 7 | - | 23 | 16 | 7 | - | 23 | 16 | 7 | - | 23 |
| REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF Total | | | | | 2,200 | 427 | - | 2,626 | 2,229 | 432 | - | 2,662 | 2,229 | 432 | - | 2,662 | 2,229 | 432 | - | 2,662 |
| RISK MANAGEMENT | Diana L. Dav | 2200-8937 | 2100-3590 | RISK MANAGEMENT | 35 | 5 | - | 40 | 307 | 31 | - | 338 | 395 | 31 | - | 426 | 395 | 31 | - | 426 |
| RISK MANAGEMENT Total | | | | | 35 | 5 | - | 40 | 307 | 31 | - | 338 | 395 | 31 | - | 426 | 395 | 31 | - | 426 |
| SUPPLY MANAGEMENT & SUPPLIER DIVERSITY | Sydney L. Furbush | 2200-8927 | 2100-3013 | SUPPLY MANAGEMENT DIRECTOR | 14 | 3 | - | 18 | 16 | 8 | - | 24 | 16 | 8 | - | 24 | 16 | 8 | - | 24 |
| | | | 2100-3016 | SUPPLY CHAN FOUNDATION | 264 | (12) | - | 252 | 243 | 10 | - | 253 | 243 | 10 | - | 253 | 243 | 10 | - | 253 |
| | | | 2100-3018 | OFFICE SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3266 | OFFICE & DOCUMENT SERVICES - CORP | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3331 | SUPPORT SERVICES SOUTH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 2100-3332 | IT & TELECOM PORTFOLIO - SDGE | 426 | 4 | - | 430 | 427 | 12 | - | 439 | 427 | 12 | - | 439 | 427 | 12 | - | 439 |
| | | | 2100-3407 | OFFICE SERVICES SUPERVISOR & STAFF | 121 | 16 | - | 136 | 119 | 12 | - | 131 | 119 | 12 | - | 131 | 119 | 12 | - | 131 |
| SUPPLY MANAGEMENT & SUPPLIER DIVERSITY Total | | | | | 825 | 11 | - | 836 | 895 | 42 | - | 937 | 895 | 42 | - | 937 | 895 | 42 | - | 937 |
| Grand Total | | | | | 15,656 | 27,516 | - | 43,172 | 16,790 | 28,102 | - | 44,892 | 17,556 | 30,989 | - | 48,544 | 18,227 | 34,929 | - | 53,156 |

SOUTHERN CALIFORNIA GAS COMPANY
2013 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

| Line # | Description | Adjusted Recorded Pool Funding | | Gross Up for Loadings (2013\$) [Note (c)] | Total Pool Funding After Gross up (2013\$) (D) = (A+B+C) | Total Loading Base (2013\$) [Note (d)] (E) | Year 2013 GRC OH Rates (F) = (D)/(E) |
|--------|---|---|---|--|--|--|---|
| | | 2013 Actual Labor (2013\$) [Note (b)] (A) | 2013 Actual Non-Labor (2013\$) [Note (b)] (B) | | | | |
| | | 1 | STANDARD LABOR OVERHEADS: | | | | |
| 2 | Payroll Taxes [Note (a)] | | | | | | 7.56% |
| 3 | | | | | | | |
| 4 | Pension & Benefits | 1,229,930 | 176,666,211 | 92,983 | 177,989,123 | 639,159,274 | 27.85% |
| 5 | | | | | | | |
| 6 | Workers' Comp | 742,609 | 20,080,913 | 56,141 | 20,879,663 | 639,159,274 | 3.27% |
| 7 | | | | | | | |
| 8 | PLPD | 529,256 | 15,215,229 | 40,012 | 15,784,497 | 639,159,274 | 2.47% |
| 9 | | | | | | | |
| 10 | Variable Pay / ICP [Note (e)] | 43,658,922 | | 3,300,614 | 46,959,536 | 270,625,010 | 17.35% |
| 11 | | | | | | | |
| 12 | Total Labor Overheads: | | | | | | 58.50% |
| 13 | | | | | | | |
| 14 | SUPPLEMENTAL LABOR LOADER (to be applied to direct labor): | | | | | | 7.92% |
| 15 | | | | | | | |
| 16 | STANDARD NON-LABOR OVERHEADS: | | | | | | |
| 17 | Purchasing | 3,798,482 | 3,149,281 | 2,221,958 | 9,169,721 | 932,578,710 | 0.98% |
| 18 | | | | | | | |
| 19 | INDIRECT SUPPORT OVERHEAD: | | | | | | |
| 20 | Affiliate Billing A&G | 933,478 | 2,740,617 | 546,047 | 4,220,142 | 20,452,757 | 20.63% |
| 21 | | | | | | | |

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

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

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

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

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

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
2014 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

| Line # | Description | Adjusted Recorded Pool Funding | | Gross Up for Loadings (2013\$) [Note (c)] | Total Pool Funding After Gross up (2013\$) (D) = (A+B+C) | Total Loading Base (2013\$) [Note (d)] (E) | Year 2014 GRC OH Rates (F) = (D)/(E) |
|--------|---|---|---|--|--|--|---|
| | | 2013 Actual Labor (2013\$) [Note (b)] (A) | 2013 Actual Non-Labor (2013\$) [Note (b)] (B) | | | | |
| | | 1 | STANDARD LABOR OVERHEADS: | | | | |
| 2 | Payroll Taxes [Note (a)] | | | | | | 7.57% |
| 3 | | | | | | | |
| 4 | Pension & Benefits | 1,229,930 | 176,666,211 | 93,106 | 177,989,246 | 639,159,274 | 27.85% |
| 5 | | | | | | | |
| 6 | Workers' Comp | 742,609 | 20,080,913 | 56,216 | 20,879,738 | 639,159,274 | 3.27% |
| 7 | | | | | | | |
| 8 | PLPD | 529,256 | 15,215,229 | 40,065 | 15,784,550 | 639,159,274 | 2.47% |
| 9 | | | | | | | |
| 10 | Variable Pay / ICP [Note (e)] | 43,658,922 | - | 3,304,980 | 46,963,902 | 270,625,010 | 17.35% |
| 11 | | | | | | | |
| 12 | Total Labor Overheads: | | | | | | 58.51% |
| 13 | | | | | | | |
| 14 | SUPPLEMENTAL LABOR LOADER (to be applied to direct labor): | | | | | | 7.93% |
| 15 | | | | | | | |
| 16 | STANDARD NON-LABOR OVERHEADS: | | | | | | |
| 17 | Purchasing | 3,798,482 | 3,149,281 | 2,222,401 | 9,170,164 | 932,578,710 | 0.98% |
| 18 | | | | | | | |
| 19 | INDIRECT SUPPORT OVERHEAD: | | | | | | |
| 20 | Affiliate Billing A&G | 933,478 | 2,740,617 | 546,156 | 4,220,251 | 20,452,757 | 20.63% |
| 21 | | | | | | | |

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

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

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

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

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

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
2015 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

| Line # | Description | Adjusted Recorded Pool Funding | | Gross Up for Loadings (2013\$) [Note (c)] | Total Pool Funding After Gross up (2013\$) (D) = (A+B+C) | Total Loading Base (2013\$) [Note (d)] (E) | Year 2015 GRC OH Rates (F) = (D)/(E) |
|--------|---|--|--|--|--|--|---|
| | | 2013 Actual Labor (2013\$) [Note (b)] | 2013 Actual Non-Labor (2013\$) [Note (b)] | | | | |
| | | (A) | (B) | | | | |
| 1 | STANDARD LABOR OVERHEADS: | | | | | | |
| 2 | Payroll Taxes [Note (a)] | | | | | | 7.59% |
| 3 | | | | | | | |
| 4 | Pension & Benefits | 1,229,930 | 176,666,211 | 93,352 | 177,989,492 | 639,159,274 | 27.85% |
| 5 | | | | | | | |
| 6 | Workers' Comp | 742,609 | 20,080,913 | 56,364 | 20,879,886 | 639,159,274 | 3.27% |
| 7 | | | | | | | |
| 8 | PLPD | 529,256 | 15,215,229 | 40,171 | 15,784,656 | 639,159,274 | 2.47% |
| 9 | | | | | | | |
| 10 | Variable Pay / ICP [Note (e)] | 43,658,922 | - | 3,313,712 | 46,972,634 | 270,625,010 | 17.36% |
| 11 | | | | | | | |
| 12 | Total Labor Overheads: | | | | | | 58.53% |
| 13 | | | | | | | |
| 14 | SUPPLEMENTAL LABOR LOADER (to be applied to direct labor): | | | | | | 7.93% |
| 15 | | | | | | | |
| 16 | STANDARD NON-LABOR OVERHEADS: | | | | | | |
| 17 | Purchasing | 3,798,482 | 3,149,281 | 2,223,286 | 9,171,049 | 932,578,710 | 0.98% |
| 18 | | | | | | | |
| 19 | INDIRECT SUPPORT OVERHEAD: | | | | | | |
| 20 | Affiliate Billing A&G | 933,478 | 2,740,617 | 546,373 | 4,220,469 | 20,452,757 | 20.64% |
| 21 | | | | | | | |

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

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

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

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

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

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
2016 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

| Line # | Description | Adjusted Recorded Pool Funding | | Gross Up for Loadings (2013\$) [Note (c)] | Total Pool Funding After Gross up (2013\$) (D) = (A+B+C) | Total Loading Base (2013\$) [Note (d)] (E) | Year 2016 GRC OH Rates (F) = (D)/(E) |
|--------|---|--|--|--|--|--|---|
| | | 2013 Actual Labor (2013\$) [Note (b)] | 2013 Actual Non-Labor (2013\$) [Note (b)] | | | | |
| | | (A) | (B) | | | | |
| 1 | STANDARD LABOR OVERHEADS: | | | | | | |
| 2 | Payroll Taxes [Note (a)] | | | | | | 7.63% |
| 3 | | | | | | | |
| 4 | Pension & Benefits | 1,229,930 | 176,666,211 | 93,844 | 177,989,984 | 639,159,274 | 27.85% |
| 5 | | | | | | | |
| 6 | Workers' Comp | 742,609 | 20,080,913 | 56,661 | 20,880,183 | 639,159,274 | 3.27% |
| 7 | | | | | | | |
| 8 | PLPD | 529,256 | 15,215,229 | 40,382 | 15,784,867 | 639,159,274 | 2.47% |
| 9 | | | | | | | |
| 10 | Variable Pay / ICP [Note (e)] | 43,658,922 | - | 3,331,176 | 46,990,098 | 270,625,010 | 17.36% |
| 11 | | | | | | | |
| 12 | Total Labor Overheads: | | | | | | 58.58% |
| 13 | | | | | | | |
| 14 | SUPPLEMENTAL LABOR LOADER (to be applied to direct labor): | | | | | | 7.93% |
| 15 | | | | | | | |
| 16 | STANDARD NON-LABOR OVERHEADS: | | | | | | |
| 17 | Purchasing | 3,798,482 | 3,149,281 | 2,225,056 | 9,172,820 | 932,578,710 | 0.98% |
| 18 | | | | | | | |
| 19 | INDIRECT SUPPORT OVERHEAD: | | | | | | |
| 20 | Affiliate Billing A&G | 933,478 | 2,740,617 | 546,808 | 4,220,904 | 20,452,757 | 20.64% |
| 21 | | | | | | | |

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

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

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

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

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

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
Derivation of 2013 Adjusted Recorded Pool Funding for Labor
Test Year 2016 General Rate Case

| Line # | Category | 2013 Adjusted Actual Labor (2013\$) | 2013 Adjusted Actual Non-Labor (2013\$) | Worksheet Tab Reference |
|---------------|---------------------------|--|--|------------------------------------|
| 1 | Pension & Benefits | 1,229,930 | 176,666,211 | (2) P&B |
| 2 | | | | |
| 3 | Workers' Comp | 742,609 | 20,080,913 | (3) WC |
| 4 | | | | |
| 5 | PLPD | 529,256 | 15,215,229 | (4) PLPD |
| 6 | | | | |
| 7 | Variable Pay ¹ | 43,658,922 | | (5) ICP |
| 8 | | | | |
| 9 | Purchasing | 3,798,482 | 3,149,281 | (6) Purchasing |
| 10 | | | | |
| 11 | Affiliate Billing A&G | 933,478 | 2,740,617 | (7) Affiliate A&G |

Note:

¹Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
Loading Base Derivation for Shared Services Overheads
Test Year 2016 General Rate Case

| Line # | Description | Amount (2013\$) |
|--------|---|--------------------|
| 1 | TOTAL COMPANY LABOR: | |
| 2 | Account (Cost Element) Range 6110000 to 6119999 | 706,594,872 |
| 3 | Exclude: Variable Pay ¹ payout | (67,435,598) |
| 4 | Total GRC Labor Overhead Loading Base: | 639,159,274 |
| 5 | | |
| 6 | TOTAL COMPANY NON-UNION LABOR: | |
| 7 | Account (Cost Element) Range 6110000 to 6119999 | 706,594,872 |
| 8 | Exclude: Variable Pay ¹ payout | (67,435,598) |
| 9 | Exclude: Union Labor | (368,534,263) |
| 10 | Total GRC Variable Pay¹ Overhead Loading Base: | 270,625,010 |
| 11 | | |
| 12 | TOTAL COMPANY PURCHASING NON-LABOR: | |
| 13 | Account (Cost Element) Range 6210000 to 6232999 | 932,578,710 |
| 14 | Total GRC Non-Labor Overhead Loading Base: | 932,578,710 |
| 15 | | |
| 16 | TOTAL AFFILIATE BILLING LABOR & NON-LABOR: | |
| 17 | Account (Cost Element) Group 'AG_BASE' 6110010 to 6110335 | 11,622,137 |
| 18 | Gross up with V&S factor (16.62%) ² | 1,931,599 |
| 19 | Account (Cost Element) Group 'AG_BASE' 6130001 TO 6400410 | 6,899,020 |
| 20 | Total Grossed up Loading Base for Affiliate Billing A&G: | 20,452,757 |

Note:

¹Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

²Vacation and Sick (V&S) Factor is based on year 2013 recorded V&S data.

SOUTHERN CALIFORNIA GAS COMPANY
Payroll Tax Rates
Test Year 2016 General Rate Case

| <u>Line #</u> | <u>Year</u> | <u>Rate</u> |
|---------------|--|-------------|
| 1 | 2013 | 7.56% |
| 2 | 2014 | 7.57% |
| 3 | 2015 | 7.59% |
| 4 | 2016 | 7.63% |
| 5 | | |
| 6 | Notes: | |
| 7 | The Payroll Tax rates were provided by the Tax Department. | |

SOUTHERN CALIFORNIA GAS COMPANY
2013 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

| Line # | A | Pool Pension & Benefits: | |
|--------|---|---|------------------|
| 1 | | Labor Costs | 1,229,930 |
| 2 | | Non-Labor Costs: | |
| 3 | | Emp Ben-Health Insurance | 74,570,813 |
| 4 | | Emp Ben-Dental Insurance | 3,633,286 |
| 5 | | Emp Ben-Vision Insurance | 498,259 |
| 6 | | Emp Ben-Life Insurance | 1,805,536 |
| 7 | | Emp Ben-Fees And Service Adm Charges | 1,345,121 |
| 8 | | Emp Ben-Employee Assistance Program | 775,253 |
| 9 | | Emp Ben-Employee Wellness Program | 314,691 |
| 10 | | Emp Ben-Long Term Disability | (1,805,988) |
| 11 | | Emp Ben-Annual Benefit | 346,758 |
| 12 | | Emp Ben-Educational Assistance | 1,003,713 |
| 13 | | Emp Ben-Transportation Allowance | (81,817) |
| 14 | | Emp Ben-YMCA-Imputable | 232,750 |
| 15 | | Emp Ben-Worker's Compensation Other | 1,663 |
| 16 | | Emp Ben-Emp Relocation | 10,000 |
| 17 | | Emp Ben-Emp Relocation-Gross Up | 15,639 |
| 18 | | Emp Ben-AD&D Insurance | 59,663 |
| 19 | | Emp Ben-General | 8,519,442 |
| 20 | | Emp Ben-Misc | (585,203) |
| 21 | | Emp Ben-SERP Exp Actives | 1,993,888 |
| 22 | | Emp Ben-RSP Company Match | 13,689,754 |
| 23 | | Emp Benefits-Incentive Match | 3,003,162 |
| 24 | | Emp Ben-Return To Work Examination | 21,696 |
| 25 | | Emp Ben-PBOP Med-Rep | 9,005,614 |
| 26 | | Emp Ben-PBOP Non-Rep Life I | 28,048 |
| 27 | | Emp Ben-PBOP Non-Rep Life II | 7,569 |
| 28 | | Emp Ben-Retirement Activities | 140,599 |
| 29 | | Emp Ben-Pension Funding | 56,122,660 |
| 30 | | Emp Ben-Gift Card/Certificate Inventory | 1,130.00 |
| 31 | | Emp Ben-Mental Health | 385,551 |
| 32 | | Emp Ben-Div Equip | 16,298 |
| 33 | | Intercompany Charges | <u>1,590,662</u> |

| | | | |
|----|--|-------------|---------------------------|
| 34 | Non-Labor Costs | 176,666,211 | |
| 35 | Total: | | <u>177,896,141</u> |
| 36 | | | |
| 37 | B Adjustment to P&B Overhead Pool Funding: | | |
| 38 | Labor Costs | - | |
| 39 | Non-Labor Costs | - | |
| 40 | Total: | | <u>-</u> |
| 41 | | | |
| 42 | C=A+B Adjusted Recorded P&B Overhead Pool Funding: | | |
| 43 | Labor Costs | 1,229,930 | |
| 44 | Non-Labor Costs | 176,666,211 | |
| 45 | Total: | | <u><u>177,896,141</u></u> |

SOUTHERN CALIFORNIA GAS COMPANY
2013 Workers' Compensation (Workers' Comp) Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

| | | | | |
|---------------|--------------|---|-------------------|--------------------------|
| Line # | A | Pool Worker's Compensation: | | |
| 1 | | Labor Costs | | 742,609 |
| 2 | | Non-Labor Costs: | | |
| 3 | | Emp Ben-Workers' Compensation-Medical | 6,561,305 | |
| 4 | | Emp Ben-Workers' Compensation-Other | 3,659,353 | |
| 5 | | Emp Ben-Workers' Compensation Adjustment | 1,144,734 | |
| 6 | | Emp Ben-Workers' Comp-Idemnity Expense | 8,504,883 | |
| 7 | | Emp Ben-Workers' Compensation-Administration | 1,818,156 | |
| 8 | | Emp Ben-Workers' Compensation-Refunds | (2,951,331) | |
| 9 | | Uncoll Expense-Non Gas Utility Receivable | 31,386.24 | |
| 10 | | A&G-Injuries & Damages (Insurance Premium Amortization) | 1,118,595 | |
| 11 | | Disability Management Group Expense | 168,714 | |
| 12 | | Intercompany Charges | 56,503 | |
| 13 | | Non-Labor Costs | <u>20,112,299</u> | |
| 14 | | Total: | | <u>20,854,908</u> |
| 15 | | | | |
| 16 | B | Adjustment to WC Overhead Pool Funding: | | |
| 17 | | Labor Costs | | - |
| 18 | | Non-Labor Costs: Uncoll Expense | | (31,386) |
| 19 | | Total: | | <u>(31,386)</u> |
| 20 | | | | |
| 21 | C=A+B | Adjusted Recorded WC Overhead Pool Funding: | | |
| 22 | | Labor Costs | | 742,609 |
| 23 | | Non-Labor Costs | | 20,080,913 |
| 24 | | Total: | | <u><u>20,823,522</u></u> |

SOUTHERN CALIFORNIA GAS COMPANY
2013 Public Liability and Property Damage (PLPD) Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

| | | | | |
|---------------|--------------|---|----------------|--------------------------|
| Line # | A | Pool PLPD: | | |
| 1 | | Labor Costs | | 529,256 |
| 2 | | Non-Labor Costs: | | |
| 3 | | A&G-Injuries & Damages (Insurance Premium Amortization) | 8,646,441 | |
| 4 | | A&G-Injuries & Damages (Claims Payouts) | 6,079,005 | |
| 5 | | Claims Activity Expense | 24,123 | |
| 6 | | Intercompany Charges | <u>465,660</u> | |
| 7 | | Non-Labor Costs | | 15,215,229 |
| 8 | | Total: | | <u>15,744,485</u> |
| 9 | | | | |
| 10 | B | Adjustment to PLPD Overhead Pool Funding: | | |
| 11 | | Labor Costs | | - |
| 12 | | Non-Labor Costs: | | - |
| 13 | | Total: | | <u>-</u> |
| 14 | | | | |
| 15 | C=A+B | Adjusted Recorded PLPD Overhead Pool Funding: | | |
| 16 | | Labor Costs | | 529,256 |
| 17 | | Non-Labor Costs | | 15,215,229 |
| 18 | | Total: | | <u><u>15,744,485</u></u> |

SOUTHERN CALIFORNIA GAS COMPANY**2013 Variable Pay¹ Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)**

| | | | | |
|---------------|--------------|--|--------------|--------------------------|
| Line # | A | Pool Variable Pay¹: | | |
| 1 | | Labor Costs | 62,164,199 | |
| 2 | | Total: | | <u>62,164,199</u> |
| 3 | | | | |
| 4 | B | Adjustment to Variable Pay¹ Overhead Pool Funding: | | |
| 5 | | Labor Costs: | | |
| 6 | | Labor Costs: Variable Pay ¹ (Accruals) | 313,792 | |
| 7 | | Labor Costs: Salary Adjustment | (317,239) | |
| 8 | | Labor Costs: GCIM Incentive Award | (1,474,851) | |
| 9 | | Recorded adjustment to Variable Pay ^{1,2} | (17,026,980) | |
| 10 | | Total: | | (18,505,277) |
| 11 | | | | |
| 12 | C=A+B | Adjusted Recorded Variable Pay¹ Overhead Pool Funding: | | |
| 13 | | Labor Costs | 43,658,922 | |
| 14 | | Total: | | <u><u>43,658,922</u></u> |

Note:

¹Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

²Adjustment was to adjust the Variable Pay¹ amount downward to reflect an Variable Pay¹ target of 100%

SOUTHERN CALIFORNIA GAS COMPANY
2013 Purchasing Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

| | | | | |
|---------------|--------------|---|-----------|-------------------------|
| Line # | A | Pool Purchasing: | | |
| 1 | | Labor Costs | | 3,798,482 |
| 2 | | Non-Labor Costs: | | |
| 3 | | Employee Benefits (Annual Benefit, Recognition) | 1,161 | |
| 4 | | Employee Traveling Expenses | 7,256 | |
| 5 | | Materials (Subcont Scrap Costs, Mat Consump, Enhanc Costs, Packaging Mat, etc.) | 71,153 | |
| 6 | | Services (Temp Agency Lbr, Maint & Rep, Food Svc-Cater, Train & Sem In-House, etc.) | 34,418 | |
| 7 | | Vehicle Utilization Charges | 274,054 | |
| 8 | | Procurement Group Expense | 1,482,627 | |
| 9 | | Intercompany Charges | 1,279,773 | |
| 10 | | Non-Labor Costs | | 3,150,442 |
| 11 | | Total: | | <u>6,948,924</u> |
| 12 | | | | |
| 13 | B | Adjustment to Purchasing Overhead Pool Funding: | | |
| 14 | | Labor Costs | | - |
| 15 | | Non-Labor: Employee Benefit Corrections | | (1,161) |
| 16 | | Total: | | <u>(1,161)</u> |
| 17 | | | | |
| 18 | C=A+B | Adjusted Recorded Purchasing Overhead Pool Funding: | | |
| 19 | | Labor Costs | | 3,798,482 |
| 20 | | Non-Labor Costs | | 3,149,281 |
| 21 | | Total: | | <u><u>6,947,763</u></u> |

SOUTHERN CALIFORNIA GAS COMPANY
2013 Affiliate Billing Administrative & General (A&G) Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

| | | | | |
|---------------|--------------|--|------------------|-------------------------|
| Line # | A | Pool Affiliate Billing Administrative & General (A&G): | | |
| 1 | | Labor Costs | | 933,478 |
| 2 | | Non-Labor Costs: | | |
| 3 | | Affiliate Billing Administrative & General (A&G) Expense | 1,018,390 | |
| 4 | | Intercompany Charges | <u>1,722,227</u> | |
| 5 | | Non-Labor Costs | | 2,740,617 |
| 6 | | Total: | | <u>3,674,095</u> |
| 7 | | | | |
| 8 | B | Adjustment to Affiliate Billing Administrative & General (A&G) Overhead Pool Funding: | | |
| 9 | | Labor Costs | | - |
| 10 | | Non-Labor Costs | | - |
| 11 | | Total: | | <u>-</u> |
| 12 | | | | |
| 13 | C=A+B | Adjusted Recorded Affiliate Billing Administrative & General (A&G) Overhead Pool Funding: | | |
| 14 | | Labor Costs | | 933,478 |
| 15 | | Non-Labor Costs | | 2,740,617 |
| 16 | | Total: | | <u><u>3,674,095</u></u> |

SOUTHERN CALIFORNIA GAS COMPANY**Vacation and Sick (V&S) Rates
Test Year 2016 General Rate Case**

| Line # | Year | Dollars | Hours |
|---------------|--|----------------|--------------|
| 1 | 2009 | 18.07% | 18.91% |
| 2 | 2010 | 17.48% | 18.08% |
| 3 | 2011 | 16.61% | 17.11% |
| 4 | 2012 | 16.01% | 16.59% |
| 5 | 2013 | 16.62% | 16.90% |
| 6 | 2014 | 16.62% | 16.90% |
| 7 | 2015 | 16.62% | 16.90% |
| 8 | 2016 | 16.62% | 16.90% |
| 9 | | | |
| 10 | Notes: | | |
| 11 | Years 2014 - 2016 rates are based on 2013 recorded expenses. | | |

SOUTHERN CALIFORNIA GAS COMPANY
Derivation of Vacation and Sick Overhead Rates
Test Year 2016 General Rate Case

| | Recorded Expense | V&S Hours | V&S Base | V&S Base Hours | V&S Percent Before Adj | Vacation Bought/Sold | Expense Less Adjustments | V&S Percent After Adj |
|--------------|----------------------|---------------------|-----------------------|----------------------|------------------------|-----------------------|--------------------------|-----------------------|
| January | 8,997,114.14 | 282,837.65 | 31,886,028.79 | 969,189.04 | | (72,586.43) | 9,069,700.57 | 28.44% |
| February | 4,821,010.77 | 161,746.55 | 31,608,629.37 | 962,442.48 | | (142,792.71) | 4,963,803.48 | 15.70% |
| March | 2,934,248.76 | 107,780.39 | 37,663,544.89 | 1,152,629.06 | | (141,346.37) | 3,075,595.13 | 8.17% |
| April | 5,945,625.75 | 187,969.49 | 39,290,961.83 | 1,035,108.32 | | (138,766.74) | 6,084,392.49 | 15.49% |
| 2 May | 3,221,797.41 | 111,380.74 | 35,108,028.27 | 1,000,553.30 | | (137,491.68) | 3,359,289.09 | 9.57% |
| 0 June | 6,705,301.88 | 210,372.60 | 33,527,128.57 | 994,711.51 | | (197,145.89) | 6,902,447.77 | 20.59% |
| 0 July | 6,609,591.56 | 201,009.39 | 35,476,809.89 | 1,057,566.19 | | (62,421.35) | 6,672,012.91 | 18.81% |
| 9 August | 5,373,118.69 | 164,092.66 | 32,900,214.84 | 992,442.36 | | (131,914.10) | 5,505,032.79 | 16.73% |
| 0 September | 7,008,197.56 | 216,022.70 | 33,267,635.25 | 987,645.94 | | (134,629.33) | 7,142,016.89 | 21.47% |
| October | 2,983,852.40 | 94,733.20 | 39,208,824.46 | 1,131,130.31 | | (131,135.65) | 3,114,988.05 | 7.94% |
| November | 5,836,412.37 | 180,638.36 | 34,969,272.14 | 989,646.00 | | (130,758.26) | 5,967,170.63 | 17.06% |
| December | 13,476,727.60 | 384,582.88 | 32,692,721.71 | 919,776.54 | | (133,491.54) | 13,610,219.14 | 41.63% |
| Total | 73,912,998.89 | 2,303,166.61 | 417,599,790.01 | 12,182,841.05 | 17.70% | (1,554,480.05) | 75,467,478.94 | 18.07% |

| | Recorded Expense | V&S Hours | V&S Base | V&S Base Hours | V&S Percent Before Adj | Vacation Bought/Sold | Expense Less Adjustments | V&S Percent After Adj |
|--------------|----------------------|---------------------|-----------------------|----------------------|------------------------|-----------------------|--------------------------|-----------------------|
| January | 7,731,615.52 | 231,205.49 | 33,002,107.22 | 958,755.61 | | (154,099.82) | 7,885,715.34 | 23.89% |
| February | 4,891,246.25 | 154,580.58 | 33,752,187.68 | 962,286.19 | | (153,298.01) | 5,044,544.26 | 14.95% |
| March | 3,377,406.64 | 111,787.36 | 40,422,429.89 | 1,164,274.83 | | (153,835.79) | 3,531,242.43 | 8.74% |
| April | 5,742,863.14 | 177,500.45 | 36,028,429.46 | 1,035,519.57 | | (146,542.77) | 5,889,405.91 | 16.35% |
| 2 May | 3,610,500.52 | 117,934.16 | 35,697,111.93 | 1,030,091.77 | | (146,291.93) | 3,756,792.45 | 10.52% |
| 0 June | 7,041,575.43 | 217,132.71 | 34,097,286.55 | 982,531.44 | | (222,717.69) | 7,264,293.12 | 21.30% |
| 1 July | 6,986,485.93 | 206,822.91 | 34,214,674.75 | 999,274.17 | | (68,203.25) | 7,054,689.18 | 20.56% |
| 0 August | 5,546,596.97 | 165,961.58 | 35,839,654.49 | 1,033,988.80 | | (145,973.62) | 5,692,570.59 | 15.88% |
| September | 7,109,421.02 | 214,538.57 | 35,104,309.71 | 996,660.03 | | (142,871.25) | 7,252,292.27 | 20.66% |
| October | 2,483,638.29 | 79,781.42 | 39,919,014.38 | 1,101,997.67 | | (142,919.61) | 2,626,557.90 | 6.58% |
| November | 6,246,959.81 | 187,507.30 | 38,620,483.09 | 1,056,693.25 | | (137,740.23) | 6,384,700.04 | 16.53% |
| December | 13,038,488.25 | 353,814.04 | 35,397,358.33 | 963,330.88 | | (138,928.00) | 13,177,416.25 | 37.23% |
| Total | 73,806,777.77 | 2,218,566.57 | 432,195,047.48 | 12,269,404.22 | 17.08% | (1,753,421.97) | 75,560,199.74 | 17.48% |

| | Recorded Expense | V&S Hours | V&S Base | V&S Base Hours | V&S Percent Before Adj | Vacation Bought/Sold | Expense Less Adjustments | V&S Percent After Adj |
|--------------|----------------------|---------------------|-----------------------|----------------------|------------------------|-----------------------|--------------------------|-----------------------|
| January | 7,318,970.02 | 210,995.26 | 35,834,121.75 | 983,197.23 | | (153,858.97) | 7,472,828.99 | 20.85% |
| February | 2,660,376.90 | 84,718.70 | 38,097,606.55 | 1,053,048.13 | | (154,813.31) | 2,815,190.21 | 7.39% |
| March | 5,795,997.03 | 174,146.94 | 42,181,589.69 | 1,144,193.04 | | (152,804.15) | 5,948,801.18 | 14.10% |
| April | 4,882,609.97 | 146,859.71 | 38,267,897.35 | 1,056,560.32 | | (152,399.09) | 5,035,009.06 | 13.16% |
| 2 May | 4,562,805.76 | 140,898.00 | 40,445,074.75 | 1,116,679.60 | | (147,363.44) | 4,710,169.20 | 11.65% |
| 0 June | 6,800,292.93 | 202,267.59 | 36,334,624.92 | 1,071,169.90 | | (214,741.33) | 7,015,034.23 | 18.37% |
| 1 July | 7,632,513.91 | 214,532.31 | 35,804,885.49 | 995,375.50 | | (70,984.27) | 7,703,498.18 | 21.52% |
| 1 August | 6,188,851.19 | 177,972.03 | 40,619,479.39 | 1,137,620.95 | | (144,923.29) | 6,333,774.48 | 15.59% |
| September | 7,759,140.91 | 223,826.31 | 36,992,669.58 | 1,031,043.25 | | (142,995.30) | 7,902,136.21 | 21.36% |
| October | 2,147,407.40 | 70,857.26 | 41,586,819.40 | 1,152,532.16 | | (145,218.25) | 2,292,625.65 | 5.51% |
| November | 9,793,890.98 | 279,868.25 | 37,961,520.07 | 1,119,439.01 | | (216,123.20) | 10,010,014.18 | 27.08% |
| December | 9,562,776.81 | 260,720.22 | 37,969,104.99 | 1,036,894.08 | | (67,704.92) | 9,630,481.73 | 25.36% |
| Total | 75,185,633.81 | 2,187,662.49 | 463,373,682.87 | 12,787,802.07 | 16.23% | (1,763,862.52) | 76,949,496.33 | 16.61% |

| | Recorded Expense | V&S Hours | V&S Base | V&S Base Hours | V&S Percent Before Adj | Vacation Bought/Sold | Expense Less Adjustments | V&S Percent After Adj |
|--------------|----------------------|---------------------|-----------------------|----------------------|------------------------|-----------------------|--------------------------|-----------------------|
| January | 10,549,450.51 | 298,991.39 | 35,349,786.31 | 977,050.35 | | (157,452.39) | 10,706,902.90 | 30.29% |
| February | 2,697,866.69 | 90,415.85 | 40,532,336.13 | 1,129,101.97 | | (155,633.01) | 2,853,499.70 | 7.04% |
| March | 5,841,431.00 | 164,120.75 | 43,155,521.78 | 1,120,039.18 | | (153,521.87) | 5,994,952.87 | 13.89% |
| April | 5,441,736.15 | 170,068.44 | 36,334,624.92 | 1,058,247.44 | | (154,314.55) | 5,596,050.70 | 15.40% |
| 2 May | 4,100,458.96 | 123,726.06 | 48,002,418.14 | 1,222,108.31 | | (220,750.16) | 4,321,209.12 | 9.00% |
| 0 June | 6,910,069.36 | 192,423.70 | 38,174,752.76 | 1,039,496.40 | | (72,727.12) | 6,982,796.48 | 18.29% |
| 1 July | 8,122,030.08 | 226,950.11 | 38,681,855.54 | 1,053,381.65 | | (148,310.23) | 8,270,340.31 | 21.38% |
| 2 August | 6,171,338.64 | 172,183.47 | 42,809,731.10 | 1,170,418.71 | | (142,590.36) | 6,313,929.00 | 14.75% |
| September | 7,466,726.92 | 209,549.15 | 35,393,461.11 | 955,320.25 | | (147,352.35) | 7,614,079.27 | 21.51% |
| October | 2,576,244.36 | 82,583.23 | 47,918,654.69 | 1,393,211.17 | | (219,748.45) | 2,795,992.81 | 5.82% |
| November | 12,579,314.33 | 343,181.10 | 38,426,873.71 | 1,007,310.42 | | (70,536.55) | 12,649,850.88 | 32.92% |
| December | 4,240,331.75 | 115,748.97 | 45,258,169.67 | 1,171,648.70 | | (145,163.86) | 4,385,495.61 | 9.69% |
| Total | 76,696,998.75 | 2,189,942.22 | 490,038,095.86 | 13,197,234.55 | 15.65% | (1,780,100.85) | 78,477,099.60 | 16.01% |

| | Recorded Expense | V&S Hours | V&S Base | V&S Base Hours | V&S Percent Before Adj | Vacation Bought/Sold | Expense Less Adjustments | V&S Percent After Adj |
|--------------|----------------------|---------------------|-----------------------|----------------------|------------------------|-----------------------|--------------------------|-----------------------|
| January | 12,054,828.67 | 326,776.54 | 43,162,536.58 | 1,124,997.80 | | (159,105.63) | 12,213,934.30 | 28.30% |
| February | 6,072,806.73 | 175,948.09 | 42,321,521.23 | 1,119,439.34 | | (155,031.21) | 6,227,837.94 | 14.72% |
| March | 6,115,417.73 | 172,290.39 | 46,689,601.95 | 1,209,007.26 | | (154,480.75) | 6,269,898.48 | 13.43% |
| April | 6,452,727.55 | 180,020.50 | 46,440,132.11 | 1,238,584.33 | | (151,944.56) | 6,604,672.11 | 14.22% |
| 2 May | 5,302,334.61 | 151,437.90 | 49,917,656.21 | 1,326,888.84 | | (148,027.92) | 5,450,362.53 | 10.92% |
| 0 June | 7,335,394.38 | 199,713.21 | 40,658,964.39 | 1,078,116.20 | | (145,822.45) | 7,481,216.83 | 18.40% |
| 1 July | 9,589,869.06 | 264,624.59 | 45,964,592.95 | 1,201,910.43 | | (148,236.96) | 9,738,106.02 | 21.19% |
| 3 August | 6,444,798.67 | 177,785.05 | 46,465,866.65 | 1,228,625.59 | | (121,181.47) | 6,565,980.34 | 14.13% |
| September | 9,162,573.44 | 251,770.08 | 42,531,502.38 | 1,104,969.54 | | (128,890.41) | 9,291,463.85 | 21.99% |
| October | 2,295,869.19 | 59,984.32 | 53,834,852.44 | 1,421,204.31 | | (210,635.78) | 2,506,504.97 | 4.66% |
| November | 7,108,249.59 | 171,497.43 | 46,225,316.50 | 1,206,673.33 | | (64,907.55) | 7,173,157.14 | 15.52% |
| December | 11,582,085.86 | 303,364.87 | 45,298,690.38 | 1,151,245.80 | | (139,704.97) | 11,721,790.83 | 25.88% |
| Total | 89,516,955.48 | 2,435,212.97 | 549,511,233.77 | 14,411,662.77 | 16.29% | (1,787,969.86) | 91,304,925.34 | 16.62% |