

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2019 (U 904-G))

Application No. 17-10-___

Exhibit No.: (SCG-16-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF MARTIN F. LAZARUS
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

OCTOBER 2017



2019 General Rate Case - APP
INDEX OF WORKPAPERS

Exhibit SCG-16-WP - GAS PROCUREMENT

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Overall Summary For Exhibit No. SCG-16-WP

| | |
|-----------------|--------------------------|
| Area: | GAS PROCUREMENT |
| Witness: | Martin F. Lazarus |

| Description | In 2016 \$ (000) Incurred Costs | | | |
|----------------------------|---------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2016 | 2017 | 2018 | 2019 |
| Non-Shared Services | 3,914 | 3,954 | 4,215 | 4,231 |
| Shared Services | 0 | 0 | 0 | 0 |
| Total | 3,914 | 3,954 | 4,215 | 4,231 |

Note: Totals may include rounding differences.

Southern California Gas Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: GAS PROCUREMENT
 Witness: Martin F. Lazarus

Summary of Non-Shared Services Workpapers:

| Description | In 2016 \$ (000) Incurred Costs | | | |
|--------------------|---------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2016 | 2017 | 2018 | 2019 |
| A. Gas Acquisition | 3,914 | 3,954 | 4,215 | 4,231 |
| Total | 3,914 | 3,954 | 4,215 | 4,231 |

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
Witness: Martin F. Lazarus
Category: A. Gas Acquisition
Workpaper: 2SP000.000

Summary for Category: A. Gas Acquisition

| | In 2016\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2016 | 2017 | 2018 | 2019 |
| Labor | 3,600 | 3,590 | 3,851 | 3,867 |
| Non-Labor | 313 | 363 | 363 | 363 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 3,913 | 3,953 | 4,214 | 4,230 |
| FTE | 31.9 | 31.5 | 32.5 | 33.9 |

Workpapers belonging to this Category:

2SP000.000 Gas Acquisition

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 3,600 | 3,590 | 3,851 | 3,867 |
| Non-Labor | 313 | 363 | 363 | 363 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 3,913 | 3,953 | 4,214 | 4,230 |
| FTE | 31.9 | 31.5 | 32.5 | 33.9 |

Note: Totals may include rounding differences.

Beginning of Workpaper
2SP000.000 - Gas Acquisition

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
 Witness: Martin F. Lazarus
 Category: A. Gas Acquisition
 Category-Sub: 1. Gas Acquisition
 Workpaper: 2SP000.000 - Gas Acquisition

Activity Description:

Gas Acquisition Activities: 1) procurement of natural gas supplies (including storage gas) for SCG and SDG&E core customers; 2) physical and financial hedging activity for the combined portfolio; 3) procurement of green house gas emissions allowances for end-use customers and SCG covered facilities; 4) sale of low carbon fuel standard credits; 5) contract management related to physical and financial gas transactions, interstate transportation capacity, intrastate transportation capacity, and carbon trading; 6) IT applications and desktop computing support; 7) portfolio risk management; 8) economic / market analysis; 9) counterparty settlements; 10) gas and carbon accounting; and 11) maintenance of a robust system of internal business controls.

Forecast Explanations:

Labor - Base YR Rec

Forecast Methodology: Base Year Recorded

Base Year Recorded is the most appropriate labor forecasting methodology as Base Year 2016 staffing level expectations (adjusted for vacancies) are anticipated to remain unchanged even though additional activities and responsibilities have been absorbed by Gas Acquisition (i.e. AB32 cap & trade procurement responsibilities and low carbon fuel standard transactions). Full staffing level is necessary to operate effectively and to provide reliable, low-cost gas supplies for core customers.

Non-Labor - 5-YR Average

Forecast Methodology: 5-YR Average

Gas Acquisition's non-labor O&M costs consist primarily of industry publication subscription fees, consultants and on-line services, training, attendance at industry conferences and associated travel expenses. 5-YR Average is the most appropriate methodology for non-labor O&M forecasting as the methodology reduces anomalies occurring over the forecast period. As an example the impact of reduced training and conference attendance activity in a certain year due to workload restrictions would not be representative of a typical year's O&M non-labor spend. Therefore; the use of a 5-YR Average forecasting methodology would result in a more reasonable representation of required non-labor O&M dollars.

NSE - Base YR Rec

N/A

Summary of Results:

| | | In 2016\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | |
| Labor | | 3,885 | 3,604 | 3,463 | 3,481 | 3,600 | 3,590 | 3,851 | 3,867 | |
| Non-Labor | | 461 | 421 | 366 | 254 | 313 | 362 | 362 | 362 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 4,346 | 4,025 | 3,829 | 3,735 | 3,914 | 3,952 | 4,213 | 4,229 | |
| FTE | | 33.8 | 31.9 | 30.4 | 30.8 | 31.8 | 31.4 | 32.4 | 33.8 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
Witness: Martin F. Lazarus
Category: A. Gas Acquisition
Category-Sub: 1. Gas Acquisition
Workpaper: 2SP000.000 - Gas Acquisition

Summary of Adjustments to Forecast:

| In 2016 \$(000) Incurred Costs | | | | | | | | | | |
|--------------------------------|--------------|---------------|--------------|--------------|----------------------|------------|------------|-------------------|--------------|--------------|
| Forecast Method | | Base Forecast | | | Forecast Adjustments | | | Adjusted-Forecast | | |
| Years | | 2017 | 2018 | 2019 | 2017 | 2018 | 2019 | 2017 | 2018 | 2019 |
| Labor | Base YR Rec | 3,600 | 3,600 | 3,600 | -10 | 251 | 267 | 3,590 | 3,851 | 3,867 |
| Non-Labor | 5-YR Average | 363 | 363 | 363 | 0 | 0 | 0 | 363 | 363 | 363 |
| NSE | Base YR Rec | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 3,964 | 3,964 | 3,964 | -10 | 251 | 267 | 3,954 | 4,215 | 4,231 |
| FTE | Base YR Rec | 31.9 | 31.9 | 31.9 | -0.4 | 0.6 | 2.0 | 31.5 | 32.5 | 33.9 |

Forecast Adjustment Details:

| Year | Adj Group | Labor | NLbr | NSE | Total | FTE | Adj Type | RefID | |
|---------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|------------|-------------|-------------|-------------------------|--|
| 2017 | Other | -132 | 0 | 0 | -132 | -1.4 | 1-Sided Adj | TP1MFL20161130145224280 | |
| Explanation: | | Pinnacle Gas Management System enhancement / upgrade: related Gas Acquisition programming personnel O&M costs to be capitalized and included in Capital IT area | | | | | | | |
| 2017 | Other | 123 | 0 | 0 | 123 | 1.0 | 1-Sided Adj | TP1MFL20161130151014403 | |
| Explanation: | | Fill vacancies to achieve appropriate staffing level | | | | | | | |
| 2017 | Other | 3 | 0 | 0 | 3 | 0.0 | 1-Sided Adj | TP1MFL20161201100702137 | |
| Explanation: | | Expected increase in archiving and administrative work. | | | | | | | |
| 2017 | FOF-Ongoing | -4 | 0 | 0 | -4 | 0.0 | 1-Sided Adj | TP1MFL20170227150050870 | |
| Explanation: | | Reduction due to FOF #30 / #1940 optimize organizational structure to support carbon trading, and eliminate back office review of daily VAR calculation. | | | | | | | |
| 2017 Total | | -10 | 0 | 0 | -10 | -0.4 | | | |
| 2018 | Other | -16 | 0 | 0 | -16 | -1.4 | 1-Sided Adj | TP1MFL20161130150158563 | |
| Explanation: | | Pinnacle Gas Management System enhancement / upgrade: related Gas Acquisition programming personnel O&M costs to be capitalized and included in Capital IT area | | | | | | | |
| 2018 | Other | 276 | 0 | 0 | 276 | 2.0 | 1-Sided Adj | TP1MFL20161130151118423 | |
| Explanation: | | Fill vacancies to achieve appropriate staffing level | | | | | | | |
| 2018 | Other | 3 | 0 | 0 | 3 | 0.0 | 1-Sided Adj | TP1MFL20161201100831210 | |
| Explanation: | | Expected increase in archiving and administrative work. | | | | | | | |

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
 Witness: Martin F. Lazarus
 Category: A. Gas Acquisition
 Category-Sub: 1. Gas Acquisition
 Workpaper: 2SP000.000 - Gas Acquisition

| <u>Year</u> | <u>Adj Group</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj_Type</u> | <u>RefID</u> |
|---------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|--------------|------------|-----------------|-------------------------|
| 2018 | FOF-Ongoing | -12 | 0 | 0 | -12 | 0.0 | 1-Sided Adj | TP1MFL20170227150202893 |
| Explanation: | | Reduction due to FOF #30 / #1940 optimize organizational structure to support carbon trading, and eliminate back office review of daily VAR calculation. | | | | | | |
| 2018 Total | | 251 | 0 | 0 | 251 | 0.6 | | |
| 2019 | Other | 276 | 0 | 0 | 276 | 2.0 | 1-Sided Adj | TP1MFL20161130151543990 |
| Explanation: | | Fill vacancies to achieve appropriate staffing level | | | | | | |
| 2019 | Other | 3 | 0 | 0 | 3 | 0.0 | 1-Sided Adj | TP1MFL20161201100929720 |
| Explanation: | | Expected increase in archiving and administrative work. | | | | | | |
| 2019 | FOF-Ongoing | -12 | 0 | 0 | -12 | 0.0 | 1-Sided Adj | TP1MFL20170227150234673 |
| Explanation: | | Reduction due to FOF #30 / #1940 optimize organizational structure to support carbon trading, and eliminate back office review of daily VAR calculation. | | | | | | |
| 2019 Total | | 267 | 0 | 0 | 267 | 2.0 | | |

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
Witness: Martin F. Lazarus
Category: A. Gas Acquisition
Category-Sub: 1. Gas Acquisition
Workpaper: 2SP000.000 - Gas Acquisition

Determination of Adjusted-Recorded (Incurred Costs):

| | 2012 (\$000) | 2013 (\$000) | 2014 (\$000) | 2015 (\$000) | 2016 (\$000) |
|--------------------------------------------|--------------|--------------|--------------|---------------|---------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 3,049 | 2,834 | 2,744 | 2,921 | 2,920 |
| Non-Labor | 448 | 418 | 357 | 1,334 | 1,790 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 3,497 | 3,252 | 3,102 | 4,255 | 4,710 |
| FTE | 29.0 | 26.9 | 25.3 | 26.4 | 26.1 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 47 | 95 | 4 | 171 |
| Non-Labor | 0 | -1 | 10 | -1,081 | -1,476 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 46 | 105 | -1,077 | -1,305 |
| FTE | 0.0 | 0.4 | 0.8 | 0.0 | 1.2 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 3,049 | 2,882 | 2,839 | 2,925 | 3,091 |
| Non-Labor | 448 | 416 | 367 | 253 | 313 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 3,497 | 3,298 | 3,206 | 3,178 | 3,405 |
| FTE | 29.0 | 27.3 | 26.1 | 26.4 | 27.3 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 488 | 479 | 463 | 473 | 509 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 488 | 479 | 463 | 473 | 509 |
| FTE | 4.8 | 4.6 | 4.4 | 4.4 | 4.6 |
| Escalation to 2016\$ | | | | | |
| Labor | 347 | 243 | 161 | 83 | 0 |
| Non-Labor | 13 | 5 | -1 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 360 | 248 | 159 | 84 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2016\$) | | | | | |
| Labor | 3,885 | 3,604 | 3,463 | 3,481 | 3,600 |
| Non-Labor | 461 | 421 | 366 | 254 | 313 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 4,346 | 4,025 | 3,829 | 3,735 | 3,914 |
| FTE | 33.8 | 31.9 | 30.5 | 30.8 | 31.9 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
Witness: Martin F. Lazarus
Category: A. Gas Acquisition
Category-Sub: 1. Gas Acquisition
Workpaper: 2SP000.000 - Gas Acquisition

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|---------------|-----------|------------|---------------|---------------|
| Years | 2012 | 2013 | 2014 | 2015 | 2016 |
| Labor | 0 | 47 | 95 | 4 | 171 |
| Non-Labor | -0.083 | -1 | 10 | -1,081 | -1,476 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -0.083 | 46 | 105 | -1,077 | -1,305 |
| FTE | 0.0 | 0.4 | 0.8 | 0.0 | 1.2 |

Detail of Adjustments to Recorded:

| Year | Adj Group | Labor | NLbr | NSE | FTE | Adj Type | RefID |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|------------|--------------------------------|---------------------------|
| 2012 | Other | 0 | -1 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122091941213 |
| Explanation: Remove Dues | | | | | | | |
| 2012 | Other | 0 | 1 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092059593 |
| Explanation: Adjust catering - wrong IO | | | | | | | |
| 2012 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092118163 |
| Explanation: Remove A&G Expenses | | | | | | | |
| 2012 Total | | 0 | 0 | 0 | 0.0 | | |
| 2013 | Other | 18 | 0 | 0 | 0.2 | CCTR Transf From 2200-0323.000 | MGONZALX20161130101410500 |
| Explanation: This adjustment is to transfer the labor related to the AB32 Cap & Trade costs from the Gas Engineering shared cost center 2200-0323 to the Gas Acquisition cost center 2200-0832. The Cap and Trade responsibilities were transferred from Gas Engineering to Gas Acquisition effective April 1, 2014. | | | | | | | |
| 2013 | Other | 29 | 0 | 0 | 0.2 | 1-Sided Adj | TPZDG20161122083701540 |
| Explanation: Add back GA Cap & Trade labor per D.15-10-032. | | | | | | | |
| 2013 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092153430 |
| Explanation: Remove A&G Expenses | | | | | | | |
| 2013 | Other | 0 | -1 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092521390 |
| Explanation: Remove Executive Benefit | | | | | | | |
| 2013 Total | | 47 | -1 | 0 | 0.4 | | |

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
 Witness: Martin F. Lazarus
 Category: A. Gas Acquisition
 Category-Sub: 1. Gas Acquisition
 Workpaper: 2SP000.000 - Gas Acquisition

| <u>Year</u> | <u>Adj Group</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> | <u>RefID</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------|-------------|------------|------------|--------------------------------|---------------------------|
| 2014 | Other | 85 | 0 | 0 | 0.6 | 1-Sided Adj | TPZDG20161122083840800 |
| Explanation: Add back GA Cap & Trade labor per D.15-10-032. | | | | | | | |
| 2014 | Other | 0 | -1 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092254623 |
| Explanation: Remove A&G Expenses | | | | | | | |
| 2014 | Other | 9 | 0 | 0 | 0.2 | CCTR Transf From 2200-0323.000 | MGONZALX20161130101704923 |
| Explanation: This adjustment is to transfer the labor related to the AB32 Cap & Trade costs from the Gas Engineering shared cost center 2200-0323 to the Gas Acquisition cost center 2200-0832. The Cap and Trade responsibilities were transferred from Gas Engineering to Gas Acquisition effective April 1, 2014. | | | | | | | |
| 2014 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092553100 |
| Explanation: Remove Employee Retirement charge | | | | | | | |
| 2014 | Other | 0 | 4 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094243720 |
| Explanation: Add back GA Cap & Trade non-labor per D.15-10-032. | | | | | | | |
| 2014 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094415327 |
| Explanation: Remove Dues | | | | | | | |
| 2014 | Other | 0 | 1 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094517957 |
| Explanation: Add back GA Cap & Trade non-labor per D.15-10-032. | | | | | | | |
| 2014 | Other | 0 | 6 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094545017 |
| Explanation: Add back GA Cap & Trade non-labor per D.15-10-032. | | | | | | | |
| 2014 Total | | 95 | 10 | 0 | 0.8 | | |
| 2015 | Other | 4 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122083858413 |
| Explanation: Add back GA Cap & Trade labor per D.15-10-032. | | | | | | | |
| 2015 | Other | 0 | 2 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092336553 |
| Explanation: A&G Expenses | | | | | | | |
| 2015 | Other | 0 | -1,089 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092403860 |
| Explanation: Remove emission expense charges (balanced in GHGBA) | | | | | | | |
| 2015 | Other | 0 | 2 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094308267 |
| Explanation: Add back GA Cap & Trade non-labor per D.15-10-032. | | | | | | | |
| 2015 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094438580 |
| Explanation: Remove Dues | | | | | | | |

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
 Witness: Martin F. Lazarus
 Category: A. Gas Acquisition
 Category-Sub: 1. Gas Acquisition
 Workpaper: 2SP000.000 - Gas Acquisition

| <u>Year</u> | <u>Adj Group</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> | <u>RefID</u> |
|------------------------------------------------------------------------------------------------------------------|------------------|--------------|---------------|------------|------------|-----------------|------------------------|
| 2015 | Other | 0 | 4 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094503643 |
| Explanation: Add back GA Cap & Trade non-labor per D.15-10-032. | | | | | | | |
| 2015 Total | | 4 | -1,081 | 0 | 0.0 | | |
| 2016 | Aliso | -2 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122083957447 |
| Explanation: Remove Aliso Canyon gas leak related costs as required in D.16-06-054 ordering paragraph #12 | | | | | | | |
| 2016 | Other | 173 | 0 | 0 | 1.2 | 1-Sided Adj | TPZDG20161122083928290 |
| Explanation: Add back GA Cap & Trade non-labor per D.15-10-032. | | | | | | | |
| 2016 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20170222085821130 |
| Explanation: GHG Cash Discount | | | | | | | |
| 2016 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20170222085852910 |
| Explanation: Remove A&G Expenses | | | | | | | |
| 2016 | Other | 0 | -1,505 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122092447090 |
| Explanation: Remove emissions expense charges (balanced in GHGBA) | | | | | | | |
| 2016 | Other | 0 | 29 | 0 | 0.0 | 1-Sided Adj | TPZDG20161122094154517 |
| Explanation: Add back GA Cap & Trade non-labor per D.15-10-032. | | | | | | | |
| 2016 | Other | 0 | 0 | 0 | 0.0 | 1-Sided Adj | TPZDG20170504132710403 |
| Explanation: Non GRC expense | | | | | | | |
| 2016 Total | | 171 | -1,476 | 0 | 1.2 | | |

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: GAS PROCUREMENT
Witness: Martin F. Lazarus

Appendix A: List of Non-Shared Cost Centers

| Cost Center | Sub | Description |
|--------------------|------------|---------------------------------------|
| 2200-0832 | 000 | VP GAS PROCUREMENT |
| 2200-0834 | 000 | SECONDARY MARKET SERVICES |
| 2200-2485 | 000 | NERBA - CAP AND TRADE GAS ACQUISITION |
| 2200-2580 | 000 | LCFS |