

Company: Southern California Gas Company (U 904 G)  
Proceeding: 2019 General Rate Case  
Application: A.17-10-007/008 (cons.)  
Exhibit: SCG-237

**SOCALGAS**  
**REBUTTAL TESTIMONY OF RAGAN G. REEVES**  
**(TAXES)**  
**JUNE 18, 2018**

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**





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APPENDIX A – Data Request SEU-ORA-DR-003

APPENDIX B – Data Request TURN-SEU-DR-058

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1 the forecasted 2018 composite payroll tax rates.<sup>5</sup> Second, ORA proposes that  
2 SoCalGas use an OASDI wage base limitation of \$132,300 for calculating the  
3 forecasted 2019 composite payroll tax rates.<sup>6</sup> With the exception of these two  
4 proposed changes, ORA does not object to SoCalGas' methodology and  
5 calculation for payroll taxes.<sup>7</sup>

- 6 • ORA proposes that the California Public Utilities Commission (Commission)  
7 continue SoCalGas' Tax Memorandum Account (TMA) for the 2019 General  
8 Rate Case (GRC) cycle,<sup>8</sup> and that "the TMA should also incorporate changes to  
9 deferred income taxes and other functional accounts that are impacted by the tax  
10 law."<sup>9</sup> ORA also proposes that SoCalGas "should file an annual advice letter to  
11 make appropriate adjustments to revenue requirement" if "tax changes result in  
12 significant balances" in the TMA.<sup>10</sup>

13 **B. TURN**

14 TURN submitted testimony on May 14, 2018.<sup>11</sup> The following is a summary of TURN's  
15 positions:

- 16 • In TURN's view, SoCalGas has not provided an appropriate method for  
17 identifying and returning excess Accumulated Deferred Income Taxes (ADIT)  
18 because SoCalGas has applied the Average Rate Assumption Method (ARAM) to  
19 both protected and unprotected excess ADIT. This results in returning more  
20 money in the distant future than at present.<sup>12</sup>

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<sup>5</sup> *Id.* at 3.

<sup>6</sup> *Id.*

<sup>7</sup> *Id.* at 4.

<sup>8</sup> *Id.*

<sup>9</sup> *Id.* at 17-18.

<sup>10</sup> *Id.* at 18.

<sup>11</sup> Ex. TURN-03 (Marcus).

<sup>12</sup> *Id.* at 79-80.

- 1 • TURN believes that the Commission not only has discretion for non-protected  
2 assets, but should use it in a manner that maximizes the near-term benefit to  
3 SoCal Gas’ customers.<sup>13</sup>
- 4 • TURN recommends a two-step process. First, the Commission should order  
5 SoCalGas to seek a private letter ruling on the ARAM issue for “unprotected”  
6 excess ADIT. This is consistent with TURN’s recommendations for Southern  
7 California Edison Company (SCE) and Pacific Gas and Electric Company  
8 (PG&E). Second, the Commission should direct SoCalGas to track the difference  
9 between the use of ARAM as set forth in their supplemental tax testimony and  
10 ARAM as defined using the entirety of depreciation including net salvage—or  
11 alternatively, preserve that issue by requiring that it be tracked as part, of the tax  
12 memorandum account.<sup>14</sup>
- 13 • TURN recommends that the unprotected excess ADIT, excluding the cost of  
14 removal portion, should be returned to customers over six years. According to  
15 TURN’s calculations, the effect would be to reduce SoCalGas’ rates by \$1.598  
16 million.<sup>15</sup>
- 17 • Rather than assuming the ARAM amounts that will be returned to ratepayers are  
18 the same for the two attrition years as in the test year, TURN recommends that  
19 ARAM costs should be increased in the post-test years by \$4.4 million more than  
20 SoCalGas has assumed.<sup>16</sup>
- 21 • TURN proposes reducing SoCalGas’ property taxes charged as current operating  
22 expenses by \$18.517 million to correct an error in the calculation of deferred  
23 taxes, and to limit the effect of using an “anomalous” 2016 figure in the property  
24 tax calculation.<sup>17</sup>

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<sup>13</sup> *Id.* at 80.

<sup>14</sup> *Id.* at 82-83.

<sup>15</sup> *Id.* at 83-84.

<sup>16</sup> *Id.* at 84.

<sup>17</sup> *Id.* at 86.

- TURN recommends reducing SoCalGas' franchise fee percentage from 1.3720% to 1.2918%, which TURN calculates would reduce base margin by \$2.335 million and reduce costs in balancing accounts by \$898,000.<sup>18</sup>

## II. REBUTTAL TO PARTIES' PROPOSALS

### A. ORA

#### 1. Issues Not in Dispute

ORA does not object to SoCalGas' calculation of income taxes, ad valorem taxes, or franchise fees. Accordingly, any differences between SoCalGas' and ORA's estimates of income tax expense, ad valorem taxes, franchise fees, and deferred taxes are attributable to differences in forecasted capital additions, rate base, and other non-tax-related adjustments resulting from ORA's proposed changes to SoCalGas' GRC application. In addition, except for ORA's two recommendations regarding OASDI wage base limitations for 2018 and 2019 (discussed below), ORA does not object to SoCalGas' methodology and calculation for payroll taxes.

#### 2. Disputed Issues

##### a. SDG&E's Forecasts for Computing its Composite Payroll Tax Rate are Reasonable

For its computation of the composite payroll tax rate, SoCalGas uses the projected OASDI wage base limitations for 2018 and 2019, published in the Social Security Administration's (SSA) 2017 Annual Report (2017 Annual Report). Those amounts are \$130,500 and \$135,600 for 2018 and 2019, respectively.

ORA proposes two changes to SoCalGas' forecasts of the OASDI wage base limitations. First, for 2018, ORA recommends using the Office of Retirement and Disability Policy's 2018 OASDI wage base limitation of \$128,400.<sup>19</sup> Second, for 2019, ORA recommends using its calculated forecast of the 2019 OASDI wage base limitation of \$132,300.<sup>20</sup> Based on its proposals, ORA recommends a composite payroll tax rate of 7.40% for Test Year (TY) 2019

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<sup>18</sup> *Id.* at 97.

<sup>19</sup> Ex. ORA-02 (Oh) at 7. ORA's proposed change for 2018 does not impact the forecasted composite payroll tax rate for TY 2019.

<sup>20</sup> *Id.*



1 instead of SoCalGas' proposed composite payroll tax rate of 7.44%. For the reasons discussed  
2 below, SoCalGas' forecasts of the OASDI wage base limitation for 2018 and 2019 are  
3 reasonable, and ORA's proposed changes to those forecasts should not be adopted.

4 **i. SoCalGas' OASDI Wage Base Limitation Methodology**  
5 **is Consistent with the Methodology that is Reflected in**  
6 **the 2012 and 2016 Final GRC Decisions for SoCalGas**

7 SoCalGas' methodology for forecasting the OASDI wage base for 2018 and 2019 is to  
8 use the projected wage base limitation amounts from the most recently published SSA Annual  
9 Report available at the time the GRC Application is filed. SoCalGas does not attempt to derive  
10 or predict what the OASDI wage base limitations will be in future years; rather, SoCalGas uses  
11 the amounts forecasted by the SSA, the agency responsible for setting these amounts.

12 SoCalGas' methodology is reasonable. It is consistent with the methodology that  
13 SoCalGas used in developing its 2012 and 2016 GRC forecasts. This methodology was adopted  
14 by the Commission. Notably, in the final decision for SoCalGas' 2012 GRC, the Commission  
15 held that SoCalGas' "forecasts of the payroll taxes are reasonable and should be used instead of  
16 adopting the adjustments that DRA, TURN and UCAN have proposed."<sup>21</sup>

17 **ii. ORA's Proposed OASDI Wage Base Limitation for**  
18 **2018 Would Not Impact the Composite Payroll Tax**  
19 **Rate for TY 2019**

20 ORA's proposed change to the 2018 OASDI wage base limitation is unnecessary for  
21 purposes of calculating the TY 2019 revenue requirement. Even if ORA's recommendation for  
22 2018 were adopted, the recommendation would only impact the 2018 forecasted year. It would  
23 have no impact on the composite payroll tax rate for TY 2019.

24 **iii. ORA's Proposed OASDI Wage Base Methodology for**  
25 **2019 Does Not Provide a More Reasonable Forecast**  
26 **than SoCalGas' Methodology**

27 ORA has not demonstrated in its testimony that its proposed approach to forecasting the  
28 OASDI wage base for 2019 is a more accurate or reliable indicator of the wage base than  
29 SoCalGas' approach. ORA derived its forecast of the OASDI wage base for 2019 "by using a  
30 five year trend to derive the 2017 average wage index, which in turn was used in the formula for

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<sup>21</sup> D.13-05-010 at 939. Payroll taxes was not a litigated issue in SoCalGas' 2016 GRC and was not specifically addressed by the Commission in the final 2016 GRC decision.

1 determining the OASDI contribution and benefit base set by law.”<sup>22</sup> To forecast the national  
2 average wage index for 2017, “ORA used the latest five years of SSA Raw Data wage (2012 to  
3 2016) and applied a least-squares trend.”<sup>23</sup> The SSA’s website includes a detailed description of  
4 the computational rules and formulas for determining the OASDI wage base. But the SSA’s  
5 description does not mention raw data average wages, five-year averaging, or a “least-squares  
6 trend.”<sup>24</sup> ORA fails to provide authority or otherwise describe in either its testimony or its data  
7 request response what a “least-squares trend” is, or why it is appropriate to use raw data average  
8 wages, five-year averaging, or a least-squares trend to forecast the OASDI wage base limitation  
9 for 2019.

10 In short, ORA offers no explanation to justify why its forecast is more reasonable than  
11 SoCalGas’ forecast. In contrast, SoCalGas’ forecast relies on the most recently published  
12 Annual Report by the SSA, the agency that determines the OASDI wage base limitation. This is  
13 the same methodology SoCalGas has used in prior GRC proceedings; one that has been approved  
14 by the Commission.<sup>25</sup>

15 For these reasons, SoCalGas’ forecasts of the 2018 and 2019 OASDI wage base  
16 limitations are reasonable, and the Commission should reject ORA’s recommended changes to  
17 the OASDI wage base limitations.

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<sup>22</sup> Ex. ORA-02 (Oh) at 7.

<sup>23</sup> ORA response to Sempra Data Request 3 (April 27, 2018), attached as Appendix A.

<sup>24</sup> See <https://www.ssa.gov/oact/cola/cbbdet.html>.

<sup>25</sup> If the projected OASDI wage bases change in the 2018 Annual Report when that report is issued, and if such changes would cause a material change to the forecasted payroll taxes for 2019, SoCalGas will update its 2019 payroll tax forecast in its Update Testimony filing (consistent with SoCalGas’ approach in prior GRCs). See April 6, 2018, Second Revised Direct Testimony of Ragan G. Reeves, Ex. SCG-37-2R (Ex. SCG-37-2R (Reeves)) at 5, n.10.

1                                   **b.       TMA Proposals**

2                                   **i.       SoCalGas' Proposal to Continue the TMA to SoCalGas'**  
3                                   **2019 GRC Cycle Should be Adopted**

4                   SoCalGas proposed in its direct testimony that the Commission eliminate the TMA for  
5 the 2019 GRC cycle, because SoCalGas believed the TMA was no longer necessary.<sup>26</sup>

6 SoCalGas also made the following alternative proposal regarding the TMA:<sup>27</sup>

7                   If the Commission disagrees with SoCalGas and believes that a TMA is  
8 necessary for the 2019 GRC cycle, SoCalGas proposes that the  
9 Commission reaffirm that the TMA is not intended to be a true-up  
10 mechanism for taxes (and thus is not intended to track the differences  
11 between forecasted and actual tax deductions that are caused by factors  
12 outside of tax and are unrelated to changes in tax law, tax accounting  
13 methods, tax procedures, or tax policy), but is intended to track the  
14 revenue impact of changes in tax law, tax accounting methods, tax  
15 procedures, and tax policy. Such a reaffirmation would be consistent with  
16 the Commission's long-standing policy of not trueing-up differences  
17 between forecasted and actual tax deductions, as articulated by the  
18 Commission in Order Instituting Investigation (OII 24) and in D.17-05-  
19 013. Accordingly, the differences, positive or negative, between forecasted  
20 and actual tax expenses caused by derivative factors outside of tax and  
21 unrelated to changes in tax law, tax accounting methods, tax procedures,  
22 or tax policy would continue to flow to SoCalGas' bottom line for each  
23 taxable year, consistent with the Commission's long-standing policy.<sup>28</sup>

24                   ORA opposes SoCalGas' proposal to eliminate the TMA and supports the extension of  
25 the TMA to the 2019 GRC cycle.<sup>29</sup> ORA believes that the uncertainties and complexities of  
26 certain provisions in the recently enacted Tax Cuts and Jobs Act (TCJA) "and the likelihood of  
27 the issuance of the IRS regulations interpreting the new tax law" support the extension of the  
28 TMA.<sup>30</sup>

29                   SoCalGas agrees with ORA that areas of uncertainty remain under the TCJA, and that the  
30 Internal Revenue Service (IRS) is likely to issue regulations or other guidance interpreting the

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<sup>26</sup> *Id.* at 30.

<sup>27</sup> *Id.* at 30-31.

<sup>28</sup> *See* 1984 Cal. PUC LEXIS 1325 at \*33-34, where the Commission rejected an actual taxes standard.

<sup>29</sup> Ex. ORA-02 (Oh) at 17.

<sup>30</sup> *Id.*

1 new law. SoCalGas also believes it is unlikely that all of the uncertainties regarding the TCJA's  
2 provisions that impact SoCalGas will be resolved before SoCalGas' 2018 income tax returns are  
3 filed. Therefore, SoCalGas is no longer requesting that the Commission eliminate the TMA for  
4 the 2019 GRC cycle. Rather, SoCalGas recommends that the Commission adopt SoCalGas'  
5 alternative proposal described above for continuing the TMA for the 2019 GRC cycle. This  
6 would accomplish the Commission's goals in establishing the TMA while ensuring that the  
7 scope of the TMA is consistent with long-standing Commission policy and precedent, as  
8 discussed in more detail below.

9 **ii. SoCalGas' TMA Proposal is Consistent with both Long-**  
10 **Standing and Recent Commission Policy and Precedent**

11 The Commission held in OII 24 that the impact of tax adjustments in excess of or below  
12 what was forecasted in the GRC generally should not be trued up.<sup>31</sup> In its decision, the  
13 Commission explained the view expressed by both Commission staff and Industry  
14 representatives that seeking a change from this general ratemaking policy for a particular,  
15 isolated tax item would not be appropriate:

16 Staff and Industry agree . . . that differences in income taxes between  
17 estimated and actual cannot be isolated from other factors in determining  
18 whether an adjustment should be made to the test-year estimate. Any  
19 review of differences would have to include the effects of differences of  
20 all estimates for revenues, operating expenses, income taxes and return on  
21 investment. Any prospective adjustment based on past over-or  
22 underestimates would have to take into consideration the overall effect of  
23 the differences for all components of the test-year. Under these  
24 circumstances parties recommend no change in the present ratemaking  
25 procedure.<sup>32</sup>

26 The Commission agreed with the recommendation of the parties that it generally was not  
27 appropriate or good policy to true up forecasted income taxes to actual amounts:

28 Since income taxes are derived residually, we agree that individual factors  
29 should not be isolated for purposes of comparing estimated and recorded  
30 results. Obviously, if the utility earnings are substantially less than  
31 authorized, then a comparison of estimated and actual income taxes is

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<sup>31</sup> See 1984 Cal. PUC LEXIS 1325 at \*33-34 (“such differences are inherent in the use of future test periods for ratemaking . . . Since income taxes are derived residually, we agree that individual factors should not be isolated for purposes of comparing estimated and recorded results.”).

<sup>32</sup> *Id.* at \*33.

1 misleading. Moreover, an across-the-board comparison of estimated and  
2 recorded results is not useful for any purpose other than informational,  
3 because it is consistent with test-year ratemaking.<sup>33</sup>

4 More recently, in its final decision in PG&E’s 2017 GRC, the Commission instructed  
5 PG&E to establish a TMA “consistent with our identical orders in the SDG&E and SoCalGas  
6 Test Year 2016 proceeding.”<sup>34</sup> The stated purpose, terms, and requirements of PG&E’s TMA  
7 were identical to what the Commission had ordered in SoCalGas’ 2016 GRC Decision.<sup>35</sup> In its  
8 decision, the Commission clarified that the intent of the TMA is not to adopt a true-up  
9 mechanism for taxes, and that the Commission has not changed its longstanding policy on this  
10 issue:

11 PG&E’s arguments rely on an incomplete reading of D.84-05-036 to  
12 oppose an outcome that is not, in fact, part of the APD. The Commission  
13 begins D.84-05-036 with an explanation that “[i]n the order that instituted  
14 this investigation we stated “the determination of reasonable allowable  
15 ratemaking expenses for federal and state income taxes is a matter of  
16 continuing concern to this Commission in its effort to establish reasonable  
17 utility rates.” The Commission then addresses a number of specific  
18 questions with respect to taxes and appropriate ratemaking policies.  
19 PG&E cites D.84-05-036 and asserts that “[t]he Commission  
20 acknowledged that differences between estimated and recorded tax  
21 deductions and correspondingly estimated and recorded tax expense will  
22 occur in the ratemaking process and concluded that a true-up mechanism  
23 for taxes is not good policy.” While the Commission does decline to  
24 “require utilities to submit adjustments reflecting reductions in taxes”, it  
25 qualifies this result by stating “[w]e agree that changes in tax laws may be  
26 taken into account in ratemaking”. **The APD does not adopt any sort of**  
27 **“true-up mechanism” – rather, it adopts a mechanism that will**  
28 **provide the Commission with the information that it needs so that**  
29 **“changes in tax laws may be taken into account in ratemaking.”**  
30 **PG&E appears concerned that the APD adopts what PG&E terms an**  
31 **“actual taxes” standard**, stating “[i]n light of the widely recognized  
32 problems inherent in an actual taxes standard, it would be expected that a  
33 change in policy be preceded by a well-articulated explanation; however,  
34 the APD makes no reference to OII 24, let alone an attempt to rationalize

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<sup>33</sup> *Id.* at \*34.

<sup>34</sup> D.17-05-013 at 116.

<sup>35</sup> *Id.* at 116-117.

1 the APD’s outcome against the instruction in OII 24.” **Again, the APD**  
2 **makes no such change in policy.**<sup>36</sup>

3 Accordingly, the Commission clearly articulated in its decision in the PG&E 2017 GRC  
4 that the purpose and intent of the TMA is not to true up forecasted taxes to actual taxes. Instead,  
5 it is to gain a better understanding of and visibility into “the revenue impacts caused by the  
6 utilities’ implementation of various tax laws, tax policies, tax accounting changes, or tax  
7 procedure changes.”<sup>37</sup>

8 **iii. The TMA’s Purpose and Scope Should be Consistent**  
9 **with Commission Policy and Precedent**

10 ORA recommends that the TMA “should track any revenue differences resulting from the  
11 differences in the income tax expense forecast in SDG&E and SoCalGas’ GRC, and the tax  
12 expenses incurred during the GRC period, including any revenue differences resulting from  
13 changes in tax deduction, deferred tax assets and liabilities, and other items **impacted by tax**  
14 **changes.**”<sup>38</sup> If ORA intends “impacted by tax changes” to mean the revenue impact of changes  
15 in tax law, tax accounting methods, tax procedures, or tax policy, SoCalGas’ current TMA for  
16 the 2016 GRC cycle already tracks such changes, and SoCalGas proposes that the TMA for the  
17 2019 GRC cycle should continue to track the revenue impact of such tax changes.

18 ORA also recommends that “[g]iven the extensive changes in the current tax law, the  
19 TMA should also incorporate changes to deferred income taxes and other functional accounts  
20 that are impacted by the tax law.”<sup>39</sup> Again, SoCalGas’ current TMA for the 2016 GRC cycle  
21 already tracks the revenue impact of both mandatory and elective changes in tax law, and  
22 SoCalGas proposes that the TMA for the 2019 GRC cycle should continue to track the revenue  
23 impact of mandatory and elective changes in tax law.

24 But if and to the extent that ORA is proposing that revenue differences resulting from  
25 differences between forecasted and incurred income tax expenses that are caused by events  
26 unrelated to tax changes should be trued-up to actual amounts, with the adjustment (presumably

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<sup>36</sup> D.17-05-013 at 226-227 (citations omitted; emphasis added).

<sup>37</sup> D.16-06-054 at 196; *see also* D.17-05-013 at 116-117.

<sup>38</sup> Ex. ORA-02 (Oh) at 17 (emphasis added).

<sup>39</sup> *Id.*

1 positive or negative) ultimately flowing to ratepayers, then SoCalGas disagrees with this  
2 proposed change to the Commission’s true-up policy. As discussed above, income taxes are  
3 derived residually and are dependent on several factors unrelated to tax. The Commission  
4 emphasized this point when it explained why, except for changes caused by changes in tax laws,  
5 it was rejecting a policy of truing up income taxes for differences between forecasted and  
6 incurred amounts:

7           Any review of differences would have to include the effects of differences  
8           of all estimates for revenues, operating expenses, income taxes and return  
9           on investment. Any prospective adjustment based on past over-or  
10          underestimates would have to take into consideration the overall effect of  
11          the differences for all components of the test-year.<sup>40</sup>

12 Accordingly, the Commission has long recognized that an actual taxes standard would  
13 essentially require a re-running of the entire GRC. In rejecting this approach, the Commission  
14 concluded that an across-the-board comparison of estimated and recorded results is not useful.<sup>41</sup>

15           As the Commission stated in SoCalGas’ 2016 GRC Decision, the purpose of the TMA “is  
16 to increase the transparency of the utilities’ incurred and forecasted income tax expenses to the  
17 Commission, so that the Commission can more closely examine the revenue impacts caused by  
18 the utilities’ implementation of various tax laws, tax policies, tax accounting changes, or tax  
19 procedure changes.”<sup>42</sup> The TMA proposed by SoCalGas for the 2019 GRC cycle would  
20 accomplish the Commission’s goal.

21                           **c.       ORA’s Proposal for an Annual Disposition of Significant TMA**  
22                           **Balances Is Premature**

23           ORA also recommends that “if tax changes result in significant balances, SDG&E and  
24 SoCalGas should file an annual advice letter to make appropriate adjustments to revenue  
25 requirement.”<sup>43</sup> SoCalGas agrees to file annual advice letters to provide the updated balances in  
26 the TMA, should the Commission desire. However, SoCalGas believes that it is premature to  
27 decide on the disposition of future TMA balances. As discussed above, SoCalGas and ORA

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<sup>40</sup> OII 24, 1984 Cal. PUC LEXIS 1325 at \*33.

<sup>41</sup> *Id.* at \*34.

<sup>42</sup> D.16-06-054 at 196.

<sup>43</sup> Ex. ORA-02 (Oh) at 18.



1 agree that areas of uncertainty remain under the TCJA, and that the IRS is likely to issue  
2 regulations or other guidance in the future interpreting the new law. SoCalGas also believes that  
3 it is unlikely that all of the uncertainties regarding the TCJA’s provisions that impact SoCalGas  
4 will be resolved before SoCalGas’ 2018 income tax returns are filed in October 2019, and these  
5 uncertainties under the TCJA may continue to be unresolved into 2020 and beyond.

6 In addition, as discussed above, SoCalGas is requesting that the Commission reaffirm its  
7 long-standing precedent and policy and clarify that the TMA is not intended to be a true-up  
8 mechanism for taxes. SoCalGas believes it would be premature to decide upon the disposition of  
9 future TMA balances before the issues regarding the scope of the TMA are resolved.

10 **B. TURN**

11 **1. SoCalGas’ Treatment of New Cost of Removal Book Accruals in the**  
12 **ARAM Calculation Should be Adopted**

13 As explained in my second revised testimony, submitted on April 6, 2018, SoCalGas has  
14 recomputed its ADIT balances as of January 1, 2018 to reflect the reduction in the federal  
15 corporate income tax rate from 35% to 21% under the TCJA. The difference in the ADIT  
16 balance under the old tax rate versus under the new tax rate represents the excess ADIT created  
17 by the TCJA. This excess ADIT belongs to SoCalGas’ customers, and SoCalGas will return the  
18 excess ADIT to its customers in full. But in doing so, SoCalGas must adhere to the timing rules  
19 and other requirements under the TCJA. Failure to follow these rules and procedures will result  
20 in a normalization violation.<sup>44</sup>

21 The requirement to use ARAM applies only to excess ADIT on plant-based assets that  
22 are subject to the IRS normalization rules (also known as “protected” assets). The ARAM rules  
23 under the TCJA do not discuss the individual components of plant-based deferred taxes. Thus,  
24 there is uncertainty within the utility industry regarding how to interpret the TCJA to treat  
25 removal costs for purposes of the ARAM computation. As explained in my direct testimony,  
26 SoCalGas has discussed the issue with its outside advisors and participated in industry group  
27 discussions regarding the proper treatment of removal costs in the ARAM calculation.<sup>45</sup> After its  
28 analysis and its discussions with outside experts and other utilities, SoCalGas has concluded that

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<sup>44</sup> TCJA Section 13001(d)(4).

<sup>45</sup> Ex. SCG-37-2R (Reeves) at 19.



1 the best interpretation of the ARAM rules under the TCJA is to exclude new removal costs  
2 accrued for book purposes after December 31, 2017 from its ARAM calculation.<sup>46</sup> Since ARAM  
3 addresses historical excess tax reserves (*i.e.*, pre-2018), SoCalGas' position is that only the  
4 depreciation that relates to the recovery of the original cost of those capital expenditures should  
5 be included. Deferred taxes associated with cost of removal do not reverse until the removal  
6 costs are incurred; therefore, the recovery of these deferred taxes is dependent upon future  
7 events. The depreciation related to recovering new cost of removal is a new timing difference  
8 arising after 2017; thus, by definition, it is not a recovery of the original cost basis that gave rise  
9 to the historical excess tax reserves from tax accelerated depreciation.

10 TURN agrees that it is important to implement the ARAM rules under the TCJA "in a  
11 manner that will not be found to be a normalization violation by the Internal Revenue Service  
12 (IRS), given the severe consequences a normalization violation would have on the utilities'  
13 ratepayers."<sup>47</sup> TURN's proposal is as follows:<sup>48</sup>

14 The Commission can and should adopt on an interim basis the revenue  
15 requirement changes as set forth in the utilities' testimony (as modified  
16 based on TURN's other arguments), so long as it preserves the opportunity  
17 to implement a further revenue requirement reduction should the IRS  
18 indicate that ARAM may be defined based on the entirety of book  
19 depreciation. To this end, TURN recommends a two-step process:

20 1) The Commission should order the Sempra Utilities to develop a request  
21 for a private letter ruling from the IRS as to whether the use of the entirety  
22 of book depreciation is appropriate for computing ARAM or only the  
23 portion excluding net salvage. TURN recommends a process similar to  
24 that taken in SCE's test year 2015 GRC when the question was the  
25 appropriate treatment of issues related to the repair allowance *vis-à-vis*  
26 normalization rules.

27 2) The Commission should direct the Sempra Utilities to track the  
28 difference between the use of ARAM as set forth their supplemental tax  
29 testimony and ARAM as defined using the entirety of depreciation

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<sup>46</sup> SoCalGas' position is consistent with the positions taken on this issue by both SCE and PG&E in their recent submissions to the Commission to address the impact of the TCJA. *See* A.16-09-001, Exhibit SCE-60: Tax Update Testimony; A.13-12-012/Investigation (I.) 14-06-016, Petition for Modification of D.16-06-056 of PG&E to Reflect Tax Changes; A.15-09-001, Petition for Modification of D.16-06-056 of PG&E to Reflect Tax Changes; A.17-11-009, Update Testimony (March 30, 2018).

<sup>47</sup> Ex. TURN-03 (Marcus) at 82.

<sup>48</sup> *Id.* at 82-83 (citations omitted).

1 including net salvage, or alternatively preserve that issue by requiring that  
2 it be tracked as part of the tax memorandum account established pursuant  
3 to D.16-06-054.

4 TURN's proposal is very similar to what SoCalGas set forth in its direct testimony  
5 regarding the ARAM computation methodology:<sup>49</sup>

6 SoCalGas is aware of at least one other utility that is seeking a private  
7 letter ruling from the IRS on the issue of whether future removal costs  
8 should be excluded from the ARAM calculation. If the IRS issues a  
9 private letter ruling on this issue, or if the IRS or Treasury release other  
10 guidance on this issue, and such ruling or guidance differs from  
11 SoCalGas' position, SoCalGas will recalculate the ARAM adjustment to  
12 conform to such guidance. Alternatively, if the Commission believes it is  
13 necessary, SoCalGas could request its own private letter ruling from the  
14 IRS on this issue. SoCalGas proposes to reflect any such revised  
15 calculation of the ARAM adjustment in its Update Testimony, or,  
16 alternatively, to track the impact of the revised calculation in its TMA,  
17 depending on the timing of when such IRS or Treasury guidance is issued.

18 Given that SoCalGas is aware of at least one other California utility already seeking a  
19 private letter ruling from the IRS on this issue, SoCalGas does not believe it is necessary to  
20 implement step one of TURN's proposal for SoCalGas to obtain its own ruling from the IRS,  
21 because this issue is likely to be resolved by the IRS before SoCalGas would receive its own  
22 ruling. SoCalGas can apply the results of that ruling without seeking one of its own.  
23 Nonetheless, SoCalGas will request its own private letter ruling from the IRS on this issue if the  
24 Commission believes it is necessary.

25 Step two of TURN's proposal is unnecessary, because the revenue impact of the  
26 differences between tax expenses forecasted and tax expenses incurred resulting from mandatory  
27 tax law changes (such as the TCJA) is already being tracked as part of SoCalGas' TMA  
28 established pursuant to D.16-06-054.<sup>50</sup> In addition, as discussed in the Supplemental Testimony  
29 of Rae Marie Yu,<sup>51</sup> SoCalGas is requesting a sub-account in the TMA to specifically track the  
30 impacts of the TCJA and provide a discrete disposition for the balance related to the TCJA  
31 through 2018.

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<sup>49</sup> Ex. SCG-37-2R (Reeves) at RGR-22-23.

<sup>50</sup> See Advice Letter (AL) No. 4994-A (Sept. 16, 2016).

<sup>51</sup> April 6, 2018, Supplemental Direct Testimony of Rae Marie Q. Yu, Ex. SCG-42-S (SCG-42-S (Yu), *Regulatory Accounts*).

1                                   **2.     SoCalGas’ Amortization Method for Unprotected Excess ADIT**  
2                                   **Should be Adopted**

3                   SoCalGas and TURN agree that the ARAM methodology for returning excess ADIT to  
4 customers is required for excess ADIT on protected assets (*i.e.*, plant-based assets that qualify  
5 for accelerated tax depreciation and thus are subject to the IRS normalization rules). SoCalGas  
6 and TURN also agree that the ARAM methodology, while available as an option, is not required  
7 by the TCJA or other tax law to be used to amortize the excess ADIT on “unprotected” assets.  
8 Therefore, the Commission has discretion to decide the amortization period and methodology to  
9 apply to the unprotected excess ADIT.

10                   Yet an important point that TURN does not discuss in its testimony is that the total  
11 balance of SoCalGas’ excess ADIT is a deferred tax asset (DTA), not a deferred tax liability  
12 (DTL). A DTA arises when the book expense for an item is accrued before that item is  
13 deductible for tax purposes (*e.g.*, cost of removal), while a DTL arises when an item is  
14 deductible for tax purposes before the expense is accrued for book purposes (*e.g.*, accelerated tax  
15 depreciation). Thus, a DTA represents a future cost to ratepayers because it will cause rates to  
16 increase in the future as the timing differences associated with the DTA reverse. A DTL  
17 represents a future benefit to ratepayers. SoCalGas’ total excess ADIT balance that will be  
18 returned to its customers is a net DTL of (\$536,477,000).<sup>52</sup> This total is comprised of a  
19 (\$707,305,000) net DTL for protected excess ADIT, and an offsetting net DTA of \$170,828,000  
20 for unprotected excess ADIT.<sup>53</sup>

21                                   **a.     SoCalGas’ Methodology is Reasonable, Consistent, and Fair**  
22                                   **to Ratepayers**

23                   SoCalGas’ proposed treatment for the excess ADIT on unprotected assets is as follows:<sup>54</sup>

24                   The requirement to use ARAM applies only to excess deferred taxes on  
25 plant-based assets that are subject to the IRS normalization rules (also  
26 known as “protected” assets). In SoCalGas’ prior rate case proceedings,  
27 certain other timing differences related to plant-based assets have been and  
28 continue to be treated as normalized differences, even though they fall  
29 outside of the IRS definition of normalization. Since these “unprotected”

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<sup>52</sup> Ex. SCG-37-WP-2R (Reeves) at 26.

<sup>53</sup> See Attachment A to TURN-SEU-058\_Q01-Q02, Q01\_ADIT\_Protected\_Unprotected tab. SoCalGas’ response to TURN-SEU-058 is attached as Appendix B.

<sup>54</sup> Ex. SCG-37-2R (Reeves) at 22.

1 plant-based timing differences have been afforded normalization treatment  
2 in prior rate case decisions, SoCalGas proposes that an ARAM  
3 methodology should also be used to return these benefits to its customers.

4 SoCalGas believes that its proposal for amortizing the unprotected excess ADIT is  
5 reasonable and fair to ratepayers, and thus should be adopted by the Commission for four  
6 reasons. First, SoCalGas' proposal is consistent with the normalized treatment afforded to  
7 unprotected plant-based assets in prior GRCs. Second, SoCalGas' proposal treats all plant-based  
8 unprotected assets consistently. Third, applying an ARAM methodology to the unprotected  
9 excess ADIT balance reduces the potential for intertemporal unfairness among SoCalGas'  
10 ratepayers, because the amortization period corresponds to the book life of the plant assets to  
11 which the deferred taxes relate. Many of these plant-based assets have a book life of 30-40  
12 years. Accelerating the amortization over a faster period than the period that the assets are  
13 included in rate base potentially creates a disparate treatment between current and future  
14 ratepayers. Fourth, SoCalGas' proposal would minimize the annual cost to ratepayers of  
15 amortizing the net DTA and result in a slower payback period than if the Commission adopted a  
16 more rapid amortization period for the unprotected excess net DTA balance.

17 **b. TURN's Proposed Methodology is Inconsistent**

18 In contrast, TURN's proposal for amortizing the unprotected excess ADIT calls for an  
19 inconsistent treatment of unprotected assets and would result in disparate treatment between  
20 current and future ratepayers. TURN "believes that the Commission not only has discretion for  
21 non-protected assets but should use it in a manner that maximizes the near-term benefit to the  
22 utilities' customers."<sup>55</sup> However, TURN appears to recognize that the net balance of SoCalGas'  
23 unprotected excess ADIT is a DTA that represents a cost to ratepayers. Thus, accelerating the  
24 amortization of this DTA would have the opposite result from what TURN proposes. TURN's  
25 solution is to propose inconsistent treatment among the categories of SoCalGas' unprotected  
26 plant-based assets.

27 The largest balance among the categories of unprotected excess ADIT for SoCalGas'  
28 plant-based assets is for cost of removal, which has a DTA of \$185,579,000.<sup>56</sup> The combined  
29 amount of the other categories of plant-based unprotected excess ADIT is a DTL of

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<sup>55</sup> Ex. TURN-03 (Marcus) at 80.

<sup>56</sup> See Attachment A to TURN-SEU-058\_Q01-Q02, Q01\_ADIT\_Protected\_Unprotected tab.

1 (\$14,752,000), for a total net DTA for plant-based unprotected excess ADIT of \$170,828,000.<sup>57</sup>

2 For cost of removal only, TURN agrees with SoCalGas' proposal "to apply the same ARAM-  
3 based treatment . . . as for the protected assets."<sup>58</sup> TURN provides the following reasoning for its  
4 proposal on cost of removal:<sup>59</sup>

5           Since the reduction in current revenue requirement for excess ADIT must  
6           be refunded over an extremely long period of time on a back-loaded basis  
7           for protected assets, then the increase in customer rates for tax deferrals  
8           for cost of removal should be charged to customers over a similarly long  
9           period of time, partially offsetting the return of excess ADIT from  
10          protected assets, rather than being accelerated.

11           In contrast to cost of removal, TURN proposes an accelerated amortizing period of six  
12 years for the remaining balance of unprotected excess ADIT, rather than an ARAM-based  
13 amortization period over the book lives of the plant assets to which the deferred taxes relate.<sup>60</sup>  
14 There are several flaws with TURN's proposal. TURN's proposal singles out the largest  
15 category of unprotected plant-based excess ADIT, cost of removal, which is a DTA, and  
16 proposes the longer amortization period for only that category. By doing so, TURN creates a  
17 sub-category within the excess ADIT balance comprised of all other unprotected plant-based  
18 asset categories, which results in a net DTL for that new sub-category, and proposes a much  
19 shorter amortization period of six years for that sub-group. TURN offers no explanation as to  
20 why one category of unprotected, plant-based, excess ADIT should be reversed over a 30 to 40-  
21 year period under the ARAM methodology, while other categories of unprotected, plant-based,  
22 excess ADIT should be reversed over a much shorter period of six years. TURN's proposal  
23 makes selective distinctions among plant-based, unprotected excess ADIT categories to achieve  
24 a predetermined outcome.

25           In addition, TURN's proposal is inconsistent with TURN's stated intertemporal fairness  
26 goal for ratepayers. TURN states:<sup>61</sup>

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<sup>57</sup> *Id.*

<sup>58</sup> Ex. TURN-03 (Marcus) at 83.

<sup>59</sup> *Id.*

<sup>60</sup> *Id.* at 84.

<sup>61</sup> *Id.*

1 For other plant-based unprotected assets [*i.e.*, excluding cost of removal],  
2 a reasonable principal would be to return Unprotected Plant-based ADIT  
3 to ratepayers over a relatively long period of time, though less than the  
4 useful life of the plant, rather than using the back-loaded ARAM where its  
5 use is not required. This would balance intertemporal issues by not  
6 refunding the money extremely quickly while providing more near-term  
7 rate relief to ratepayers than the utilities propose.

8 SoCalGas disagrees that TURN's proposed six-year amortization period is a "relatively  
9 long period of time," especially considering the 30 to 40-year book life of many of the assets to  
10 which the unprotected ADIT relates. TURN's proposal would flow the unprotected excess  
11 ADIT benefits only to current and near-term ratepayers, while providing no reduction in rates for  
12 customers beyond six years. Accordingly, TURN's proposal creates a disparate treatment  
13 between current and future ratepayers.

#### 14 **c. Calculation Errors in TURN's Proposed Adjustments**

15 SoCalGas has identified errors in TURN's calculation of the impact of its proposal for  
16 amortizing unprotected excess ADIT. Those errors are described below.

- 17 • The balance of SoCalGas' unprotected excess ADIT (excluding cost of removal)  
18 that TURN uses as the starting point for its calculation is incorrect. TURN is  
19 using an amount as of January 1, 2019 in its calculation. As defined by the TCJA,  
20 the "excess tax reserve" is determined as of the effective date of the change in the  
21 federal corporate income tax rate, which is January 1, 2018.<sup>62</sup> Since TURN is  
22 proposing a change in SoCalGas' amortization methodology for excess ADIT, the  
23 proposed change should reflect the full amount of the excess ADIT to be  
24 amortized, which would be the balance as of January 1, 2018.
- 25 • TURN does not use the correct worksheet from Attachment A to TURN-SEU-  
26 058\_Q01-Q02 to identify the unprotected excess ADIT in the GRC. The total  
27 excess ADIT in the GRC is a net DTL of (\$536,477,000).<sup>63</sup> Pursuant to a TURN  
28 data request, SoCalGas identified the protected and unprotected categories of  
29 excess ADIT. As shown in the response to the data request, the net DTA for

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<sup>62</sup> TCJA Section 13001(d)(3).

<sup>63</sup> Ex. SCG-37-WP-2R (Reeves) at 26.

1 unprotected excess ADIT is \$170,828,000.<sup>64</sup> When cost of removal is excluded  
2 from this amount under TURN's proposal, the net amount of unprotected excess  
3 ADIT is a DTL of (\$14,752,000),<sup>65</sup> instead of the (\$19,155,000) used by TURN.

- 4 • When the corrected balance of (\$14,752,000) is amortized over six years as  
5 proposed by TURN, the amortization amount would be (\$2,459,000) per year, and  
6 not the (\$3,192,000) amount computed by TURN.
- 7 • Once these corrections are made to TURN's calculation, the impact of TURN's  
8 proposal would be only \$418,000 per year (\$580,000 per year after gross-up), as  
9 compared to TURN's calculated annual impact \$1.151 million and \$1.598  
10 million, respectively.
- 11 • In addition, TURN's proposal fails to consider that if SoCalGas' ARAM  
12 calculation is changed, the offsetting adjustment to rate base to reflect the  
13 amortization of the excess ADIT balance would need to be updated as well, which  
14 would reduce the revenue impact of TURN's proposal.

15 Accordingly, even if the Commission were to accept TURN's proposal, the revenue  
16 impact would not be material once the calculation errors are corrected.

### 17 **3. ARAM Forecasts for the Post-Test Year Period**

18 TURN's proposals regarding SoCalGas' ARAM forecasts for the post-test year period  
19 are addressed in the rebuttal testimony of SoCalGas' Post-Test Year Ratemaking witness Sandra  
20 Hrna.<sup>66</sup>

### 21 **4. Proposed Changes to SoCalGas' Property Tax Forecasts**

22 TURN proposes two changes to SoCalGas' forecasts of ad valorem taxes (*i.e.*, property  
23 taxes). Although the impact of the change will be different from TURN's calculation, SoCalGas  
24 agrees with the first change to property taxes proposed by TURN. SoCalGas disagrees with  
25 TURN's second proposed change to SoCalGas' property tax forecast. TURN's proposals are  
26 discussed, below.

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<sup>64</sup> See Attachment A to TURN-SEU-058\_Q01-Q02, Q01\_ADIT\_Protected\_Unprotected tab.

<sup>65</sup> *Id.*

<sup>66</sup> June 18, 2018, Rebuttal Testimony of Sandra K. Hrna, Ex. SCG-244 (Ex. SCG-244 (Hrna))







1 2018 in accordance with the Assigned Commissioner’s Scoping Memorandum and Ruling issued  
2 on January 29, 2018.

3 **b. TURN’s Second Proposed Change to Property Taxes is**  
4 **Based on Recorded Total-Company Amounts that Must Be**  
5 **Adjusted to Reflect the Scope of the GRC before Being**  
6 **Utilized in a GRC Forecast**

7 SoCalGas disagrees with TURN’s second proposed change to SoCalGas’ property tax  
8 forecast for TY 2019. TURN proposes using a 3-year average from 2015 – 2017 of taxable  
9 percentages for gross plant, the reserve for depreciation, and deferred income tax reserve.<sup>71</sup>  
10 SoCalGas uses three percentages for the Base Year (BY) 2016 as part of its forecasting  
11 methodology for property taxes. TURN states that it is proposing the 3-year average “to limit  
12 the effect of using a highly anomalous 2016 number in one of the most critical tax assessment  
13 parameters, which results in a further reduction of \$12,903,000 in [property] taxes.”<sup>72</sup>

14 TURN’s proposal reflects both a misunderstanding of SoCalGas’ property tax forecasting  
15 methodology for the GRC and a misunderstanding of the recorded data that SoCalGas provided  
16 in response to a TURN data request. SoCalGas receives a property tax assessment from the  
17 Board of Equalization (BOE) each year. When developing its forecast for the GRC, SoCalGas  
18 compares the assessment for its GRC base year to other amounts in the Results of Operations  
19 (RO) Model for the base year (*e.g.*, amounts for Gas Plant in Service, Materials & Supplies,  
20 etc.). This step is necessary to ensure that SoCalGas’ forecasts only include projects and assets  
21 within the scope of the GRC. SoCalGas then uses a ratio or “taxable percentage” to derive a  
22 projected assessment amount based on the forecasted plant, depreciation, and deferred tax  
23 amounts in the RO model. Accordingly, SoCalGas does not receive the “taxable percentages”  
24 used in its property tax calculations from the BOE. The BOE only provides an assessed value  
25 for all utility property for the year, including for property that is included in balancing accounts  
26 and thus is outside the scope of the GRC. Consequently, SoCalGas must make the adjustments  
27 described above to the base year amounts before those amounts can be used for GRC forecasting  
28 purposes.

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<sup>71</sup> Ex. TURN-03 (Marcus) at 87-88.

<sup>72</sup> *Id.* at 86.

1 In response to TURN’s data request on property taxes, SoCalGas provided the recorded  
 2 taxable percentages for 2012-2015 and 2017 for gross plant, the reserve for depreciation, and  
 3 deferred income tax reserve.<sup>73</sup> These recorded amounts were based on the BOE’s assessment for  
 4 SoCalGas’ total company property and thus have not been adjusted for the GRC or RO Model.  
 5 Once the taxable percentages for these years for gross plant and the reserve for depreciation are  
 6 adjusted to be consistent with the GRC and RO Model, the results are shown in the following  
 7 table:

8 **Taxable Percentages (GRC-adjusted except Deferred Tax)<sup>74</sup>**

Year	Plant	Depreciation	Deferred Tax
2012	100.57%	96.90%	97.22%
2013	97.74%	95.84%	96.34%
2014	97.31%	94.96%	95.21%
2015	99.32%	93.98%	95.86%
2016	101.48%	92.87%	104.95%
2017	103.89%	91.85%	96.72%
2015-2017 Average	101.56%	92.90%	99.18%

9 As this table shows, when the GRC-adjusted taxable percentages are used for gross plant  
 10 and the reserve for depreciation, SoCalGas’ 2016 base year taxable percentages are not  
 11 “anomalous” as claimed by TURN. To the contrary, the 2015-2017 averages for these two  
 12 taxable percentages are actually slightly higher than SoCalGas’ BY 2016 taxable percentages.

13 And even without using GRC-adjusted amounts to derive the taxable percentages for  
 14 deferred taxes, the GRC-adjusted 3-year averages for taxable percentages proposed by TURN  
 15 would have an immaterial impact on TY 2019 property taxes. SoCalGas estimates this impact

<sup>73</sup> Response to TURN-SEU-058\_Q8.a.

<sup>74</sup> SoCalGas does not use GRC-adjusted taxable percentages for deferred income tax reserve for any purpose except for developing forecasts for the GRC base year (2016 for this GRC). Therefore, GRC-adjusted actual taxable percentages for deferred income tax reserve for 2012-2015 and 2017 are not readily available for SoCalGas. Accordingly, the table shown above reflects the recorded, non-GRC-adjusted taxable percentages for deferred income tax reserve for these years. If the GRC-adjusted percentages for this item had been available and were included in the table, the percentages shown for deferred income tax reserve would be higher for those years, because the denominator of the fraction used to determine the taxable percentage would be lower.

1 (after correcting the error to the deferred tax balance as discussed above) to be less than  
2 \$170,000 of additional property tax for 2019.

3 SoCalGas' methodology for computing property taxes is reasonable. SoCalGas has used  
4 this methodology for forecasting property taxes for multiple GRCs. SoCalGas' methodology for  
5 determining the taxable percentages used in the property taxes calculation has been adopted and  
6 reflected in authorized rates in those GRC proceedings, without exception. TURN's proposed  
7 methodology, when adjusted to be consistent with the scope of the GRC, does not produce a  
8 more reasonable forecast of property taxes. Moreover, when adjusted for GRC amounts,  
9 TURN's methodology, even if adopted, would have no material impact on SoCalGas' TY 2019  
10 property tax forecast. Accordingly, SoCalGas' forecasts of taxable percentages for property tax  
11 purposes should be accepted.

12 **c. TURN's Proposed Changes to SoCalGas' Franchise Fees**  
13 **Forecasts Reflect Unsupported Assumptions Regarding Future**  
14 **Gas Prices and Would Result in More Volatility in the**  
15 **Franchise Fee Factor**

16 SoCalGas uses a 5-year average of historic franchise fee percentages for forecasting the  
17 franchise fee factor for TY 2019. The historic franchise fee percentages for each year are  
18 calculated by dividing SoCalGas' total franchise fee payments by SoCalGas' gross receipts for  
19 the year. The 5-year average includes the base year of the GRC and the prior four years. By  
20 using a 5-year historic average, SoCalGas reduces the impact of anomalous results in any one  
21 year. SoCalGas has consistently used this same methodology for several GRCs, and its  
22 methodology for forecasting franchise fees has been accepted and reflected in authorized rates in  
23 those GRC proceedings, without exception.

24 TURN notes that SoCalGas' "Franchise Fee Percentage has been declining since 2013"<sup>75</sup>  
25 and recommends using a 2-year average of 2016-2017 franchise fee percentages for the TY 2019  
26 forecast of SoCalGas' franchise fee factor.<sup>76</sup> If adopted, TURN's proposal would reduce  
27 SoCalGas' franchise fee factor for TY 2019 from 1.3720% to 1.2918%.<sup>77</sup>

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<sup>75</sup> Ex. TURN-03 (Marcus) at 95.

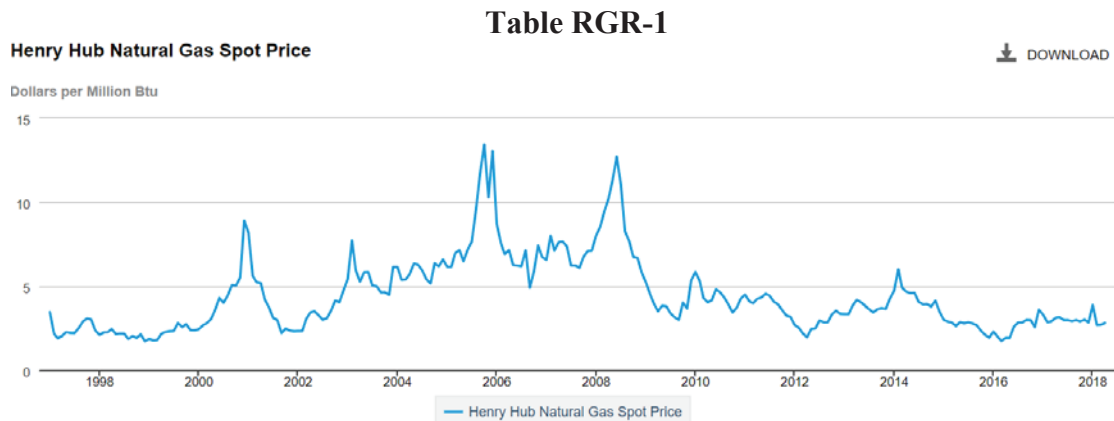
<sup>76</sup> *Id.* at 96.

<sup>77</sup> *Id.* at 97.

1 There are several flaws in TURN's proposal. First, TURN's proposal to use a 2-year  
2 historical average instead of SoCalGas' 5-year historical average inherently introduces more  
3 volatility into the forecast by considering only two years of data. TURN does not explain why  
4 only two years of data is appropriate for a forecast based on historic rates. Nor does TURN  
5 explain why the increased volatility is justified in this case.

6 Second, TURN is proposing an isolated adjustment to a forecasted TY 2019 amount  
7 using 2017 actual amounts that were not available when SoCalGas forecasted its franchise fee  
8 factor or when SoCalGas filed its GRC Application. The Commission has previously agreed  
9 with SoCalGas' position that such selective updating is inappropriate because it "ignores the fact  
10 that while certain costs may be lower than expected, other costs are higher than expected and  
11 there is no provision to reflect those instances."<sup>78</sup> TURN's proposed use of 2017 actual data to  
12 calculate a revised forecast of SoCalGas' franchise fee factor should similarly be rejected.<sup>79</sup>

13 In addition, TURN's proposal implicitly assumes that natural gas prices will continue to  
14 decline for the 2019 GRC cycle, without offering any support for this assumption. SoCalGas'  
15 franchise fee rate is a function of its franchise fee payments and gross revenues. SoCalGas'  
16 gross revenues are impacted primarily by gas consumption and by gas prices. Natural gas prices  
17 have been at historic lows for several years. Yet recent market data shows that natural gas prices  
18 are increasing, as shown by the chart below of the Henry Hub historic natural gas spot prices:<sup>80</sup>



20

<sup>78</sup> D.13-05-010 at 939.

<sup>79</sup> If the Commission wants to consider 2017 data, then it should use the five-year average of 2013 – 2017.

<sup>80</sup> This chart is available on the U.S. Energy Information Administration's website at the following link:  
<https://www.eia.gov/dnav/ng/hist/rngwhhdm.htm>.

1 This data not only supports the reasonableness of SoCalGas' forecast of its TY 2019  
2 franchise fee factor, but also shows that SoCalGas' forecast may be conservative. Accordingly,  
3 SoCalGas' forecast is reasonable, and the Commission should reject TURN's proposed  
4 methodology and proposed change to SoCalGas' franchise fee factor for TY 2019.

### 5 **III. CONCLUSION**

6 To summarize, SoCalGas uses the same methodology for forecasting payroll taxes that  
7 has been adopted in prior GRCs. This methodology is based on the SSA's most recent Annual  
8 Report. In contrast, ORA provides no authority to support its calculation methodology. ORA  
9 has not demonstrated in its testimony that its proposed approach to forecasting payroll taxes is  
10 more accurate or reliable than SoCalGas' approach. Accordingly, ORA's proposals regarding  
11 SoCalGas' payroll taxes should be rejected, and SoCalGas' forecasts should be adopted in full.

12 SoCalGas no longer recommends eliminating the TMA for its 2019 GRC cycle. Instead,  
13 SoCalGas recommends that its alternative proposal for continuing the TMA in the 2019 GRC  
14 cycle be adopted. SoCalGas' proposal is consistent with Commission precedent and policy, and  
15 with the Commission's stated purpose of the TMA. To the extent ORA's TMA proposals could  
16 result in truing up differences between forecasted and incurred tax expense that are caused by  
17 factors unrelated to changes in tax law, tax accounting methods, tax procedures, or tax policy,  
18 ORA's proposals are inconsistent with Commission precedent and should be rejected. SoCalGas  
19 also believes that it is premature to decide upon the timing and mechanism for the disposition of  
20 future TMA balances.

21 Regarding the treatment of new cost of removal book accruals in the ARAM calculation,  
22 TURN's proposal is very similar to SoCalGas' proposal. For the amortization methodology of  
23 unprotected excess ADIT, SoCalGas' proposal treats all unprotected plant-based assets  
24 consistently and reduces the potential for intertemporal unfairness among SoCalGas' ratepayers.  
25 In contrast, TURN's proposal for amortizing the unprotected excess ADIT calls for an  
26 inconsistent treatment of unprotected plant-based assets and would result in disparate treatment  
27 between current and future ratepayers. In addition, even if the Commission were to accept  
28 TURN's proposal, the revenue impact would not be material once the errors in TURN's  
29 calculation are corrected. Accordingly, SoCal Gas' methodology for the amortization of  
30 unprotected excess ADIT is more reasonable than TURN's proposal and should be accepted.

1           SoCalGas' methodology for computing property taxes is reasonable. SoCalGas has used  
2 the same methodology for forecasting property taxes for multiple GRCs. SoCalGas'  
3 methodology for determining the taxable percentages used in the property taxes calculation has  
4 been adopted and reflected in authorized rates in those GRC proceedings, without exception.  
5 TURN's proposed methodology, when adjusted to be consistent with the scope of the GRC, does  
6 not produce a more reasonable forecast of property taxes. Moreover, when adjusted for GRC  
7 amounts, TURN's methodology, even if adopted, would not have a material impact on  
8 SoCalGas' TY 2019 property tax forecast. Accordingly, SoCalGas' forecasts of taxable  
9 percentages for property tax purposes should be accepted.

10           Regarding the forecasts of franchise fees, SoCalGas has consistently used the same  
11 methodology for several GRCs. This methodology has been adopted and reflected in authorized  
12 rates in those GRC proceedings, without exception. TURN's proposal to use a 2-year historical  
13 average instead of SoCalGas' 5-year historical average inherently introduces more volatility into  
14 the forecast by considering less data. In addition, TURN's proposal implicitly assumes that  
15 natural gas prices will continue to decline for the 2019 GRC cycle – without offering any support  
16 for this assumption. To the contrary, recent market data indicates that natural gas prices are  
17 likely to rise during the 2019 cycle, which shows that SoCalGas' forecast for TY 2019 may be  
18 conservative. Accordingly, SoCalGas' forecast is reasonable, and the Commission should reject  
19 TURN's proposed methodology and proposed change to SoCalGas' franchise fee factor for TY  
20 2019.

21           This concludes my prepared rebuttal testimony.

**APPENDIX A**  
**Data Request SEU-ORA-DR-003**

**ORA Response to Sempra Energy Utilities' Data Request  
San Diego Gas & Electric Co. Test Year 2019 General Rate Case, A.17-10-007  
Southern California Gas Co. Test Year 2019 General Rate Case, A.17-10-008**

**Origination Date:** April 24, 2018  
**Due Date:** May 8, 2018  
**Response Date:** April 27, 2018

**To:** Chuck Manzuk  
[cmanzuk@semprautilities.com](mailto:cmanzuk@semprautilities.com)  
1-858-654-1782

**From:** Clayton Tang and Truman Burns, Project Coordinators  
Office of Ratepayer Advocates  
505 Van Ness Avenue, Room 4205  
San Francisco, CA 94102

**Response by:** Jerry Oh  
**Phone:** 415-703-2806  
**Email:** [joh@cpuc.ca.gov](mailto:joh@cpuc.ca.gov)

**Data Request No:** SEU-ORA-DR-003  
**Exhibit Reference:** ORA-02 - Oh  
**Subject:** Taxes

***The following is ORA's response to Sempra's data request. If you have any questions, please contact the responder at the phone number and/or email address shown above.***

Q.1: On Exhibit No. ORA-02, page 8, Table A-1, ORA proposes a "2016 average wage index" amount for 2019 of \$50,041.86. Please provide a schedule that shows how the forecasted 2019 amount of \$50,041.86 was calculated.

A.1: To forecast the national average wage index of \$50,041.86, ORA multiplied the 2016 national average wage index of \$48,642.15 by the percentage change in SSA Raw Data average wages from 2016 to 2017.

2016 SSA Raw Data average wage was \$46,640.94.

To determine the 2017 SSA Raw Data average wage, ORA used the latest five years of SSA Raw Data wage (2012 to 2016) and applied a least-squares trend to derive \$47,983.06.



Resulting in

$$\$50,041.86 = \$48,642.15 * (1 + ((\$47,983.06 - \$46,640.94) / \$46,640.94))$$

ORA only derived the 2017 SSA Raw Data average wage of \$47,983.06.

The math, the 2016 national average wage index of \$48,642.15, and the SSA Raw Data average wage of \$42,498.21, \$43,043.39, \$44,569.20, \$46,119.78, and \$46,640.94 for 2011 to 2016, respectively, were obtained at [www.ssa.gov/oact/cola/awidevelop.html](http://www.ssa.gov/oact/cola/awidevelop.html)

**END OF RESPONSE**

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**APPENDIX B**  
**Data Request TURN-SEU-DR-058**

**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

Exhibit Reference: SCG -37

Witnesses: Reeves

Subject: ADIT, ARAM, AMI meters, Property Taxes, Franchise Fees, etc.

1. Regarding detail on individual components of accumulated deferred income taxes, please provide a list of all individual components of accumulated deferred tax assets and liabilities: For each individual component, please answer parts (a) through (f) below. Include and separately identify any components where a deferred tax asset or liability is netted within the cash working capital exhibit.

a. What is the amount included in rate base in each of 2016 recorded, 2017, 2018, and 2019 forecast? If the answer is zero, please explain why. Include and separately identify any components where a deferred tax asset or liability is netted against a corresponding liability or asset within the cash working capital exhibit rather than included in rate base in the rate base exhibit.

b. Identify the FERC Account (190, 282, and 283) associated with each of the components.

c. Identify whether the component is protected and subject to mandatory ARAM (lives and methods of depreciation) or unprotected (basis adjustments to plant or non-plant ADIT).

d. Please provide ADIT calculated as of December 31, 2017 at a 35% federal tax rate and the Excess ADIT on January 1 (caused by the reduction in the federal tax rate from 35% to 21%).

e. Provide the amount of Excess ADIT forecast to be returned to ratepayers in each of 2018, 2019, 2020, and 2021.

f. Provide the method by which SoCalGas proposes to return Excess ADIT to ratepayers for each individual component (e.g., ARAM, spread over a fixed number of years, etc.)

**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

**Utility Response 1:**

Please refer to Attachment A to this data request for a list of individual components of accumulated deferred tax assets and liabilities.

- a. The amount of 2016 recorded accumulated deferred income taxes (ADIT) included in rate base is \$1,220,931. The amount of 2017, 2018, and 2019 forecasted accumulated deferred income taxes included in rate base is \$1,341,194 for 2017, \$755,986 for 2018, and \$728,864 for 2019. As discussed in Exhibit SCG-37-2R at page RGR-3, the reduction to ADIT related to the change in the federal income tax rate under the Tax Cuts and Jobs Act (TCJA) is offset in the Results of Operations (RO) Model by a corresponding regulatory liability that reduces rate base, so there is no net impact to rate base from the re-measurement of deferred taxes on January 1, 2018. This rate base offset is shown in the workpapers of SoCalGas' rate base witness Patrick D. Moersen (*see* Exhibit SCG-35-WP-2R, page 5, line 11 (entitled "Accumulated Deferred Taxes – 2017 Tax Cuts & Jobs Act Adj")).

There are no components of accumulated deferred income taxes where a deferred tax asset or liability is netted against a corresponding liability or asset within the cash working capital exhibit rather than included in rate base in the rate base exhibit.

- b. All of the components of the SoCalGas accumulated deferred income taxes are associated with FERC account 282 – Accumulated Deferred Income Taxes Non-Property.
- c. Please refer to detail provided in Attachment A to this data request.
- d. Please refer to detail provided in Attachment A to this data request.
- e. SoCalGas objects to this request on the grounds that it is unduly burdensome and calls for speculation. Subject to and without waiving these objections, SoCalGas responds as follows. Due to the thousands of SoCalGas' plant-related assets, and the TCJA's requirement to compute the average rate assumption method (ARAM) on an asset-by-asset basis, the ARAM computation is too complex and detailed to incorporate within SoCalGas' RO Model or within an Excel file (*see* Exhibit. SCG-37-2R at RGR-21 lines 26-29). Further, SoCalGas is not required to create new data or present existing data in a different form beyond that which might be readily available. SoCalGas instead relies on its tax accounting and depreciation software to compute the forecasted ARAM amount for each year. The forecasted ARAM amounts and the corresponding GRC workpaper references are shown in the table, below. Please note that 2020 and 2021 are attrition years to the 2019 GRC. Consistent with SoCalGas' approach in this GRC and in previous GRCs, SoCalGas does not forecast tax adjustments beyond the GRC test year. Accordingly, SoCalGas has not attempted to forecast the ARAM amounts for years after 2019, but has instead applied the 2019 ARAM amount to the attrition years. The amortization for

**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

**Utility Response 1 Continued:**

these attrition years is presented in Exhibits SCG-44-2R and SCG-44-WP-2R (the testimony and workpapers of SoCalGas’ post-test year witness Jawaad Malik).

<b>Year</b>	<b>Forecasted ARAM (in \$000)</b>	<b>GRC Workpaper Reference</b>
2018	\$12,599	SCG-37-WP-2R, page 5
2019	\$14,060	SCG-37-WP-2R, page 4
2020	\$14,060	SCG-44-WP-2R, page 4, Table-5
2021	\$14,060	SCG-44-WP-2R, page 4, Table-5

- f. SoCalGas proposes to use the ARAM method to return Excess ADIT to ratepayers. The amortization of excess ADIT (also known as ARAM) for each year is required under the TCJA to be computed on an asset-by-asset basis.

**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

2. There are line items for ARAM of \$14,060,000 in 2019 and \$12,599,000 in 2018 on the workpapers SCG-37-WP-2R, pages 4 and 5 respectively. Please provide documentation as to how these ARAM numbers were calculated, and specifically indicate the extent to which these ARAM figures include costs for (a) unprotected plant-based ADIT and (b) non-plant ADIT. Reconcile these figures to those in the response to Question 1.

**Utility Response 2:**

Please refer to the detail set forth in Attachment A to this data request, which was provided in response to Questions 1(c) and 1(d) above.

Southern California Gas Company  
 Summary of Excess Deferred Taxes  
 Based on Forecasted 12/31/2017 Deferred Taxes

Amounts are in Thousands

	<b>FERC Account</b>	<b>X FEDERAL DEFERRED TAX @ Historical Rates</b>	<b>Y FEDERAL DEFERRED TAX @ 21%</b>	<b>Z = X - Y EXCESS DEFERRED TAXES</b>
<b>Tax Asset/(Tax Liability)</b>		<b>CPUC</b>	<b>CPUC</b>	<b>CPUC</b>
<b><u>Protected</u></b>				
Depreciable Plant - Method/Life	282	(1,847,233)	(1,108,329)	(738,904)
CIAC	282	40,065	24,039	16,026
Capitalized Interest	282	38,932	23,359	15,573
		<u>(1,768,236)</u>	<u>(1,060,931)</u>	<u>(707,305)</u>
<b><u>Unprotected</u></b>				
ITCC	282	14,274	8,564	5,709
AFUDC Debt	282	(20,725)	(12,435)	(8,290)
Other Historical Basis Differences	282	(30,455)	(18,283)	(12,171)
Cost of Removal - Book Accrual	282	463,949	278,369	185,579
		<u>427,042</u>	<u>256,215</u>	<u>170,828</u>
<b>Total Deferred Tax Asset/(Tax Liability)</b>		<b><u>(1,341,194)</u></b>	<b><u>(804,716)</u></b>	<b><u>(536,477)</u></b>

Southern California Gas Company  
2018 Deferred Taxes

	2018	2018
DEFERRED TAX BALANCE @ 12/31/2017	(1,341,194)	488,332
DEFERRED TAX BALANCE - 2017 Tax Cuts & Jobs Act Adjustment	536,477	538,779
		<u>1,007,112</u>
RM BLM 2018 Depr on 2016 and Prior Vintages	324,869	(654,400)
RM Fed Tax 2018 Depr on 1981-2016 Vintages	255,222	(115,211)
	69,647	(4,246)
	<u>21%</u>	<u>383,334</u>
		(388,347)
		<u>(788,870)</u>
2018 FORECASTED CAPITAL ADDITIONS	1,212,449	218,242
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	58,465	45,831
2018 RM FED TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS:	143,125	0
	(84,660)	0
	<u>21%</u>	(45,831)
TAX RATE		(27,961)
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(17,779)	(27,961)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2016 ADJUSTMENTS	(17,779)	(255,222)
86 TRA - CAPITALIZED INTEREST	6,052	(71,882)
OTHER ADJUSTMENTS	45,831	(71,243)
DEFERRED TAX BALANCE @ 12/31/2018	<u>(755,986)</u>	<u>(398,347)</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(793,468)	

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg per	days left in	
	CY defd		mo	yr	
jan	4,061	0.9178	3,727	335	(804,716)
feb	4,061	0.8329	3,382	304	(800,989)
mar	4,061	0.7562	3,071	276	(797,607)
apr	4,061	0.6712	2,726	245	(794,536)
may	4,061	0.5890	2,392	215	(791,810)
jun	4,061	0.5041	2,047	184	(789,418)
jul	4,061	0.4219	1,713	154	(787,371)
aug	4,061	0.3370	1,368	123	(785,658)
sep	4,061	0.2521	1,024	92	(784,290)
oct	4,061	0.1699	690	62	(783,266)
nov	4,061	0.0849	345	31	(782,576)
dec	4,061	0.0027	11	1	(782,231)
					(804,716)

Prorated additions	22,496
Beginning of year balance	<u>(804,716)</u>
Prorated end of year balance	(782,220)
Average	(793,468)



**Southern California Gas Company  
2017 Deferred Taxes**

	2017	2017
DEFERRED TAX BALANCE @ 12/31/2016	(1,220,931)	487,913
RM BLM 2017 Depr on 2016 and Prior Vintages	<b>343,780</b>	494,920
RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	332,354	982,833
	11,426	
	<u>35%</u>	
2017 FORECASTED CAPITAL ADDITIONS	1,359,334	
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	<b>13,042</b>	
2017 RM FED TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	436,915	
TAX RATE	(423,873)	
	<u>35%</u>	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(148,356)	
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2016 ADJUSTMENTS	(148,356)	
86 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	24,093	
DEFERRED TAX BALANCE @ 12/31/17	<u>0</u>	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	<u>(1,341,194)</u>	
	(1,248,690)	

	a	b	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg	days left in	yr
	CY defrd		per mo	yr	
jan	(10,022)	0.9178	(9,198)	335	(1,220,931)
feb	(10,022)	0.8329	(8,347)	304	(1,238,476)
mar	(10,022)	0.7562	(7,578)	276	(1,246,054)
apr	(10,022)	0.6712	(6,727)	245	(1,252,781)
may	(10,022)	0.5890	(5,903)	215	(1,258,684)
jun	(10,022)	0.5041	(5,052)	184	(1,263,737)
jul	(10,022)	0.4219	(4,228)	154	(1,267,965)
aug	(10,022)	0.3370	(3,377)	123	(1,271,342)
sep	(10,022)	0.2521	(2,526)	92	(1,273,868)
oct	(10,022)	0.1699	(1,702)	62	(1,275,571)
nov	(10,022)	0.0849	(851)	31	(1,276,422)
dec	(10,022)	0.0027	(27)	1	(1,276,449)
Prorated additions			(55,519)		
Beginning of year balance			(1,220,931)		
Prorated end of year balance			(1,276,449)		
Average			(1,248,690)		

Southern California Gas Company  
 2018 ARAM Amortization  
 2018 Federal PowerTax Deferred Amounts

<b>Legend:</b>	
Blue	= Formula Cell
Purple	= Linked Cell
	= Input Cell
	= Results

	<b>A</b>	<b>B</b>	<b>C=A-B</b>	<b>D</b>	<b>E=C+D</b>
	"APB 11" Column	"FAS 109" Column	Diff		Net
	@ Historical	@ New 21%	Excess Deferred		
Tax (Asset)/Tax Liability	Statutory Tax Rates	Statutory Tax Rate	Tax	Reg Asset+Reg Liab	
1/1/18 Beginning Balance - PowerPlan Deferred <b>Report 259</b>	1,946,246,719	1,162,176,237	784,070,482	(784,070,482)	- check
12/31/18 Ending Balance - PowerPlan Deferred <b>Report 257</b>	1,945,544,206	1,174,073,065	771,471,141	(771,471,141)	- check
Amortization - 2018				(12,599,341)	

**Note:** The ARAM amortization calculations in PowerTax were computed based on total company actual amounts, while forecasted amounts for GRC-only assets were used to calculate the accumulated deferred income taxes (ADIT) in the RO Model.

Jurisdiction: Federal Tax Year: 2018	Protected v. Unprotected	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	Beg FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up
<b>Grouped By: Total Tax Classes</b>										
Federal Fleet Method/Life	Protected	\$10,788,952	(\$5,339,828)	\$5,449,124	\$3,776,133	(\$1,868,940)	\$1,907,193	\$2,265,680	\$0	(\$1,510,453)
Federal Method/Life	Protected	\$5,602,810,981	\$49,042,897	\$5,651,853,877	\$1,970,287,866	(\$3,366,984)	\$1,966,920,882	\$1,176,590,306	(\$5,962)	(\$793,691,598)
<b>Depreciation Difference</b>		<b>\$5,613,599,933</b>	<b>\$43,703,069</b>	<b>\$5,657,303,001</b>	<b>\$1,974,063,999</b>	<b>(\$5,235,924)</b>	<b>\$1,968,828,075</b>	<b>\$1,178,855,986</b>	<b>(\$5,962)</b>	<b>(\$795,202,051)</b>
Fed AFUDC Debt	Unprotected	\$59,215,312	(\$1,244,897)	\$57,970,415	\$20,725,359	(\$435,714)	\$20,289,645	\$12,435,215	\$0	(\$8,290,144)
Fed Transformers	Unprotected	\$5,772,510	(\$150,602)	\$5,571,908	\$2,002,879	(\$52,711)	\$1,950,168	\$1,201,727	\$0	(\$801,151)
Fed Misc. Differences	Unprotected	(\$952,130)	\$26,735	(\$925,396)	(\$333,245)	\$9,357	(\$323,887)	(\$199,948)	\$0	\$133,298
<b>Book Overhead</b>		<b>\$63,985,692</b>	<b>(\$1,368,764)</b>	<b>\$62,616,927</b>	<b>\$22,394,993</b>	<b>(\$479,068)</b>	<b>\$21,915,926</b>	<b>\$13,436,994</b>	<b>\$0</b>	<b>(\$8,957,997)</b>
Fed Adjust to Book Value	Unprotected	(\$67,839,799)	\$19,448,867	(\$48,390,932)	(\$23,743,962)	\$6,807,103	(\$16,936,858)	(\$14,246,358)	\$0	\$9,497,604
Fed Capitalized Depreciation	Unprotected	(\$2,842,166)	\$278,601	(\$2,563,565)	(\$994,758)	\$97,510	(\$897,248)	(\$596,855)	\$0	\$397,903
Fed Capitalized Interest	Protected	(\$111,234,658)	\$9,839,186	(\$101,395,472)	(\$38,932,131)	\$3,443,715	(\$35,488,416)	(\$23,359,278)	\$0	\$15,572,852
Fed CIAC	Protected	(\$114,472,118)	\$12,454,345	(\$102,017,773)	(\$40,065,241)	\$4,359,021	(\$35,706,221)	(\$24,039,145)	\$0	\$16,026,096
Fed Depreciation Effect of Meters	Unprotected	\$3,717,228	(\$272,245)	\$3,444,983	\$1,301,030	(\$95,286)	\$1,205,744	\$780,618	\$0	(\$520,412)
Fed Misc. Differences	Unprotected	\$149,258,445	(\$27,431,498)	\$121,826,949	\$52,222,790	(\$9,599,586)	\$42,623,203	\$31,344,274	\$0	(\$20,878,515)
<b>Tax Overhead</b>		<b>(\$143,413,068)</b>	<b>\$14,317,256</b>	<b>(\$129,095,810)</b>	<b>(\$50,212,272)</b>	<b>\$5,012,477</b>	<b>(\$45,199,796)</b>	<b>(\$30,116,744)</b>	<b>\$0</b>	<b>\$20,095,528</b>
<b>Total Tax Classes</b>		<b>\$5,534,172,557</b>	<b>\$56,651,561</b>	<b>\$5,590,824,118</b>	<b>\$1,946,246,720</b>	<b>(\$702,515)</b>	<b>\$1,945,544,205</b>	<b>\$1,162,176,236</b>	<b>(\$5,962)</b>	<b>(\$784,064,520)</b>
<b>Jurisdiction Totals:</b>		<b>\$5,534,172,557</b>	<b>\$56,651,561</b>	<b>\$5,590,824,118</b>	<b>\$1,946,246,720</b>	<b>(\$702,515)</b>	<b>\$1,945,544,205</b>	<b>\$1,162,176,236</b>	<b>(\$5,962)</b>	<b>(\$784,064,520)</b>
										<b>(\$784,070,482)</b>

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5/1/2018

Protected v. Unprotected	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up
<b>Jurisdiction: Federal</b>									
<b>Tax Year: 2018</b>									
<b>Southern California Gas Company</b>									
<b>PowerTax Deferred Tax Summary Report</b>									
<b>Grouped By: Total Tax Classes</b>									
Federal Fleet Method/Life	\$10,788,952	(\$5,339,828)	\$5,449,124	\$3,776,133	(\$1,868,940)	\$1,907,193	\$1,144,316	\$0	(\$762,877)
Federal Method/Life	\$5,602,810,981	\$49,042,897	\$5,651,853,877	\$1,970,287,866	(\$3,366,984)	\$1,966,920,882	\$1,186,889,314	\$0	(\$780,031,568)
<b>Depreciation Difference</b>	<b>\$5,613,599,933</b>	<b>\$43,703,069</b>	<b>\$5,657,303,001</b>	<b>\$1,974,063,999</b>	<b>(\$5,235,924)</b>	<b>\$1,968,828,075</b>	<b>\$1,188,033,630</b>	<b>\$0</b>	<b>(\$780,794,445)</b>
Fed AFUDC Debt	\$59,215,312	(\$1,244,897)	\$57,970,415	\$20,725,359	(\$435,714)	\$20,289,645	\$12,173,787	\$0	(\$8,115,858)
Fed Transformers	\$5,722,510	(\$150,602)	\$5,571,908	\$2,002,879	(\$52,711)	\$1,950,168	\$1,170,101	\$0	(\$780,067)
Fed Misc. Differences	(\$952,130)	\$26,735	(\$925,396)	(\$333,245)	\$9,357	(\$323,887)	(\$194,332)	\$0	\$129,556
<b>Book Overhead</b>	<b>\$63,985,692</b>	<b>(\$1,368,764)</b>	<b>\$62,616,927</b>	<b>\$22,394,993</b>	<b>(\$479,068)</b>	<b>\$21,915,926</b>	<b>\$13,149,556</b>	<b>\$0</b>	<b>(\$8,766,369)</b>
Fed Adjust to Book Value	(\$67,839,799)	\$19,448,867	(\$48,390,932)	(\$23,743,962)	\$6,807,103	(\$16,936,858)	(\$10,162,096)	\$0	\$6,774,762
Fed Capitalized Depreciation	(\$2,842,166)	\$278,601	(\$2,563,565)	(\$994,758)	\$7,510	(\$897,248)	(\$538,349)	\$0	\$358,899
Fed Capitalized Interest	(\$111,234,658)	\$9,839,186	(\$101,395,472)	(\$38,932,131)	\$3,443,715	(\$35,488,416)	(\$21,293,049)	\$0	\$14,195,366
Fed CIAC	(\$114,472,118)	\$12,454,345	(\$102,017,773)	(\$40,065,241)	\$4,359,021	(\$35,706,221)	(\$21,423,732)	\$0	\$14,282,488
Fed Depreciation Effect of Meters	\$3,717,228	(\$272,245)	\$3,444,983	\$1,301,030	(\$95,286)	\$1,205,744	\$723,447	\$0	(\$482,298)
Fed Misc. Differences	\$149,258,445	(\$27,431,498)	\$121,826,949	\$52,222,790	(\$9,599,587)	\$42,623,203	\$25,583,661	\$0	(\$17,039,544)
<b>Tax Overhead</b>	<b>(\$143,413,068)</b>	<b>\$14,317,256</b>	<b>(\$129,095,810)</b>	<b>(\$50,212,272)</b>	<b>\$5,012,476</b>	<b>(\$45,199,796)</b>	<b>(\$27,110,118)</b>	<b>\$0</b>	<b>\$18,089,673</b>
<b>Total Tax Classes</b>	<b>\$5,534,172,557</b>	<b>\$56,651,561</b>	<b>\$5,590,824,118</b>	<b>\$1,946,246,720</b>	<b>(\$702,516)</b>	<b>\$1,945,544,205</b>	<b>\$1,174,073,068</b>	<b>\$0</b>	<b>(\$771,471,141)</b>
<b>Jurisdiction Totals:</b>	<b>\$5,534,172,557</b>	<b>\$56,651,561</b>	<b>\$5,590,824,118</b>	<b>\$1,946,246,720</b>	<b>(\$702,516)</b>	<b>\$1,945,544,205</b>	<b>\$1,174,073,068</b>	<b>\$0</b>	<b>(\$771,471,141)</b>

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Southern California Gas Company  
 2019 ARAM Amortization  
 2019 Federal Powertax Deferred Amounts

<b>Legend:</b>	
Blue	= Formula Cell
Purple	= Linked Cell
	= Input Cell
	= Results

**A** "APB 11" Column      **B** "FAS 109" Column      **C=A-B** Diff      **D** **E=C+D** Net

Tax (Asset)/Tax Liability	@ Historical Statutory Tax Rates	@ New 21% Statutory Tax Rate	Excess Deferred Tax	Reg Asset+Reg Liab
1/1/19 Beginning Balance - PowerPlan Deferred <b>Report 259</b>	1,945,544,206	1,174,073,065	771,471,141	(771,471,141)
12/31/19 Ending Balance - PowerPlan Deferred <b>Report 257</b>	1,936,695,660	1,179,284,621	757,411,039	(757,411,039)
Amortization - 2019				(14,060,102)

- check

- check

Jurisdiction: Federal Tax Year: 2019	Protected v. Unprotected	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	Beg FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up
Southern California Gas Company PowerTax Deferred Tax Summary Report - Beginning FAS109										
Grouped By: Total Tax Classes										
Federal Fleet Method/Life	Protected	\$5,449,124	(\$2,600,321)	\$2,848,803	\$1,907,193	(\$910,112)	\$997,081	\$1,144,316	\$0	(\$762,877)
Federal Method/Life	Protected	\$5,651,853,877	\$20,571,855	\$5,672,425,733	\$1,966,920,882	(\$10,335,520)	\$1,956,585,362	\$1,186,889,314	\$0	(\$780,031,568)
<b>Depreciation Difference</b>		<b>\$5,657,303,001</b>	<b>\$17,971,534</b>	<b>\$5,675,274,536</b>	<b>\$1,968,828,075</b>	<b>(\$11,245,632)</b>	<b>\$1,957,582,443</b>	<b>\$1,188,033,630</b>	<b>\$0</b>	<b>(\$780,794,445)</b>
Fed AFUDC Debt	Unprotected	\$57,970,415	(\$1,249,127)	\$56,721,288	\$20,289,645	(\$437,195)	\$19,852,451	\$12,173,787	\$0	(\$8,115,858)
Fed Transformers	Unprotected	\$5,571,908	(\$150,941)	\$5,420,967	\$1,950,168	(\$52,829)	\$1,897,339	\$1,170,101	\$0	(\$780,067)
Fed Misc. Differences	Unprotected	(\$925,396)	\$12,312	(\$913,084)	(\$323,887)	\$4,308	(\$319,579)	(\$194,332)	\$0	\$129,556
<b>Book Overhead</b>		<b>\$62,616,927</b>	<b>(\$1,387,756)</b>	<b>\$61,229,171</b>	<b>\$21,915,926</b>	<b>(\$485,716)</b>	<b>\$21,430,211</b>	<b>\$13,149,556</b>	<b>\$0</b>	<b>(\$8,766,369)</b>
Fed Adjust to Book Value	Unprotected	(\$48,390,932)	\$13,044,436	(\$35,346,496)	(\$16,936,858)	\$4,565,553	(\$12,371,306)	(\$10,162,096)	\$0	\$6,774,762
Fed Capitalized Depreciation	Unprotected	(\$2,563,565)	\$278,726	(\$2,284,839)	(\$897,248)	\$97,554	(\$799,694)	(\$538,349)	\$0	\$358,899
Fed Capitalized Interest	Protected	(\$101,395,472)	\$9,298,613	(\$92,096,859)	(\$35,488,416)	\$3,254,514	(\$32,233,901)	(\$21,293,049)	\$0	\$14,195,366
Fed CIAC	Protected	(\$102,017,773)	\$12,133,781	(\$89,883,992)	(\$35,706,221)	\$4,246,823	(\$31,459,397)	(\$21,423,732)	\$0	\$14,282,488
Fed Depreciation Effect of Meters	Unprotected	\$3,444,983	(\$252,042)	\$3,192,941	\$1,205,744	(\$86,215)	\$1,117,529	\$723,447	\$0	(\$482,298)
Fed Misc. Differences	Unprotected	\$121,826,949	(\$26,270,359)	\$95,556,590	\$42,623,203	(\$9,193,429)	\$33,429,775	\$25,583,661	\$0	(\$17,039,544)
<b>Tax Overhead</b>		<b>(\$129,095,810)</b>	<b>\$8,233,155</b>	<b>(\$120,862,655)</b>	<b>(\$45,199,796)</b>	<b>\$2,882,800</b>	<b>(\$42,316,994)</b>	<b>(\$27,110,118)</b>	<b>\$0</b>	<b>\$18,089,673</b>
<b>Total Tax Classes</b>		<b>\$5,590,824,118</b>	<b>\$24,816,933</b>	<b>\$5,615,641,052</b>	<b>\$1,945,544,205</b>	<b>(\$8,848,548)</b>	<b>\$1,936,695,660</b>	<b>\$1,174,073,068</b>	<b>\$0</b>	<b>(\$771,471,141)</b>
<b>Jurisdiction Totals:</b>		<b>\$5,590,824,118</b>	<b>\$24,816,933</b>	<b>\$5,615,641,052</b>	<b>\$1,945,544,205</b>	<b>(\$8,848,548)</b>	<b>\$1,936,695,660</b>	<b>\$1,174,073,068</b>	<b>\$0</b>	<b>(\$771,471,141)</b>

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	Protected v. Unprotected	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up
<b>Grouped By: Total Tax Classes</b>										
Jurisdiction: Federal	Protected	\$5,449,124	(\$2,600,321)	\$2,848,803	\$1,907,193	(\$910,112)	\$997,081	\$598,249	\$0	(\$398,833)
Tax Year: 2019	Protected	\$5,651,853,877	\$20,571,855	\$5,672,425,733	\$1,966,920,882	(\$10,335,520)	\$1,956,585,362	\$1,191,209,404	\$0	(\$765,375,959)
Southern California Gas Company	Depreciation Difference	\$5,657,303,001	\$17,971,534	\$5,675,274,536	\$1,968,828,075	(\$11,245,632)	\$1,957,582,443	\$1,191,807,653	\$0	(\$765,774,792)
PowerTax/Deferred Tax Summary Report										
Federal AFUDC Debt	Unprotected	\$57,970,415	(\$1,249,127)	\$56,721,288	\$20,289,645	(\$437,195)	\$19,852,451	\$11,911,470	\$0	(\$7,940,980)
Federal Transfomers	Unprotected	\$5,571,908	(\$150,941)	\$5,420,967	\$1,950,168	(\$52,829)	\$1,897,339	\$1,138,403	\$0	(\$758,935)
Federal Misc. Differences	Unprotected	(\$925,396)	\$12,312	(\$913,084)	(\$323,887)	\$4,308	(\$319,579)	(\$191,747)	\$0	\$127,832
<b>Book Overhead</b>		<b>\$62,616,927</b>	<b>(\$1,387,756)</b>	<b>\$61,229,171</b>	<b>\$21,915,926</b>	<b>(\$485,716)</b>	<b>\$21,430,211</b>	<b>\$12,858,126</b>	<b>\$0</b>	<b>(\$8,572,083)</b>
Federal Adjust to Book Value	Unprotected	(\$48,390,932)	\$13,044,436	(\$35,346,496)	(\$16,936,858)	\$4,565,553	(\$12,371,306)	(\$7,422,764)	\$0	\$4,948,541
Federal Capitalized Depreciation	Unprotected	(\$2,563,565)	\$278,726	(\$2,284,839)	(\$897,248)	\$97,554	(\$799,694)	(\$479,816)	\$0	\$319,877
Federal Capitalized Interest	Protected	(\$101,395,472)	\$9,298,613	(\$92,096,859)	(\$35,488,416)	\$3,254,514	(\$32,233,901)	(\$19,340,340)	\$0	\$12,893,561
Federal CIAC	Protected	(\$102,017,773)	\$12,133,781	(\$89,883,992)	(\$35,706,221)	\$4,246,823	(\$31,459,397)	(\$18,875,638)	\$0	\$12,583,759
Federal Depreciation Effect of Meters	Unprotected	\$3,444,983	(\$252,042)	\$3,192,941	\$1,205,744	(\$88,215)	\$1,117,529	\$670,518	\$0	(\$447,012)
Federal Misc. Differences	Unprotected	\$121,826,949	(\$26,270,359)	\$95,556,590	\$42,623,203	(\$9,193,429)	\$33,429,775	\$20,066,883	\$0	(\$13,362,889)
<b>Tax Overhead</b>		<b>(\$129,095,810)</b>	<b>\$8,233,155</b>	<b>(\$120,862,655)</b>	<b>(\$45,199,796)</b>	<b>\$2,882,800</b>	<b>(\$42,316,994)</b>	<b>(\$25,381,157)</b>	<b>\$0</b>	<b>\$16,935,837</b>
<b>Total Tax Classes</b>		<b>\$5,590,824,118</b>	<b>\$24,816,933</b>	<b>\$5,615,641,052</b>	<b>\$1,945,544,205</b>	<b>(\$8,848,548)</b>	<b>\$1,936,695,660</b>	<b>\$1,179,284,622</b>	<b>\$0</b>	<b>(\$757,411,038)</b>
<b>Jurisdiction Totals:</b>		<b>\$5,590,824,118</b>	<b>\$24,816,933</b>	<b>\$5,615,641,052</b>	<b>\$1,945,544,205</b>	<b>(\$8,848,548)</b>	<b>\$1,936,695,660</b>	<b>\$1,179,284,622</b>	<b>\$0</b>	<b>(\$757,411,038)</b>

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**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

3. Please specifically provide ADIT for pensions and post-retirement benefits other than pensions (PBOPs) at end-of-year 2012 to 2017 and as forecast for 2017 in this case, 2018 and 2019. Identify any changes to ADIT that would result if the Company's proposal to revise pension spending is adopted.

**Utility Response 3:**

SoCalGas objects to this request on the grounds that it seeks the production of information that is neither relevant to any issue within the scope of this proceeding nor is likely reasonably calculated to lead to the discovery of admissible evidence. Subject to and without waiving these objections, SoCalGas responds as follows. Consistent with its prior GRC proceedings, SoCalGas is not seeking recovery of the deferred tax assets associated with pensions and PBOPs in its 2019 GRC Application. Accordingly, there would be no changes to the ADIT reflected in the GRC if SoCalGas' proposal to revise pension spending is adopted.



**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

4. Please provide six years of historical data (2012-2017) on cost of removal included in the state and federal tax adjustments and provide workpapers showing how the cost of removal was forecast for 2017-2019 from the 2016 data or from other data sources.

**Utility Response 4:**

Please refer to the detail provided in Attachment B to this data request.

**Southern California Gas Company**  
**Cost of Removal**  
**TURN Data Request TURN-SEU-058**  
**Question 4 - Cost of Removal Forecast Data**  
**2017 - 2019**

<b>Legend:</b>	
<Addback>/ Deduct	
<b>BLUE FONT</b>	= FORMULA
<b>PURPLE FONT</b>	= LINK

<u>Tax Year</u>	<u>COR - Pre 1981</u>	<u>FED - Total</u>	<u>COR - Pre 1981</u>	<u>COR - Post 1980</u>	<u>CA - Total</u>
2017	13,333,512	13,333,512	13,333,512	39,057,497	52,391,008
2018	14,426,916	14,426,916	14,426,916	42,260,377	56,687,294
2019	15,200,848	15,200,848	15,200,848	44,527,435	59,728,283

**Southern California Gas Company**

2017-2019 Forecast

Removal Costs

Prepared:	10/27/2016
Approved:	11/1/2016

Purpose: To estimate federal & state removal costs for 2017 - 2019. Forecast information provided by SCG Planning.

Southern California Gas Company			
2017-2019 Forecast			
Cost of Removal			
(\$ in thousands)			
	2017	2018	2019
COR	52,391	56,687	59,728 a

COR Pre 1981 % (below)	25.45%	25.45%	25.45% b
COR Pre 1981 - DF425	13,334	14,427	15,201 c = a * b

A1 →

COR Post 1980 % (below)	74.55%	74.55%	74.55% d
COR Post 1980 - DN080	39,057	42,260	44,527 e = a * d

A1 →

Total COR	52,391	56,687	59,728
-----------	--------	--------	--------

Check

**2016 August Outlook %**

COR Pre 1981	25.45%
COR Post 1980	74.55%

Southern California Gas Company  
2016 3rd Quarter ETP / 2016 September Outlook  
Summary of Removal Costs - Pre 1981 and Post 1980

SharePoint Path:

https://sps.sempira.com/so/hqtax/uscomp/2014\_FED\_STATE\_New/2016 September Outlook\_Q3 ETP - SCG(SCG\_2016\_Q3 ETP\_September Outlook.xlsx)A3\_Sch M Index

Prepared by: B. Dill 9/7/16  
Reviewed by: A. Tucker 9/7/2016  
Approved by: M. Gomez 9/13/2016

Purpose: To estimate Removal Costs schedule M. Cost of Removal annual forecast reflecting current year adjustments provided by Stanley Kwan.

Legend:

<Addback> / Deduct	= Inputs
	= Sch M amount
Purple Print	= Linked Cell
Blue Print	= Formula cell

Southern California Gas Company	
2016 August Outlook	
Cost of Removal (\$ in thousands)	2016 August Outlook
	50,120.12 C <input checked="" type="checkbox"/>

	COR Pre 1981	COR Post 1980	Total	Pre 1981	Post 1980	Total %
2015	15,303,368 <input checked="" type="checkbox"/>	43,332,633 <input checked="" type="checkbox"/>	58,636,001	26.10%	73.90%	100.00%
2014	10,787,219 <input checked="" type="checkbox"/>	25,720,207 <input checked="" type="checkbox"/>	36,507,426	29.55%	70.45%	100.00%
2013	5,206,937 <input checked="" type="checkbox"/>	19,956,310 <input checked="" type="checkbox"/>	25,163,247	20.69%	79.31%	100.00%
Totals	31,297,524 ok	89,009,150 ok	120,306,674			

- check

COR Pre 1981	
Avg % (yrs 2013 - 2015)	25.45%
COR Post 1980	
Avg % (yrs 2013 - 2015)	74.55%

Annual 2016 COR Forecast:  
(in thousands)

C	50,120 D
	1,000 E

Total 2016 Cost of Removal Forecast

	50,120,122 F = D + E
--	----------------------

DF-425	DM-080
COR Pre 1981	COR Post 1980
F	F
50,120,122	50,120,122
25.45%	74.55%
12,753,828 <input checked="" type="checkbox"/>	37,366,294 <input checked="" type="checkbox"/>
Deduct	Deduct
A3	A3

**Southern California Gas Company**  
**Cost of Removal**  
**TURN Data Request TURN-SEU-058**  
**Question 4 - Cost of Removal Historical Data**  
**2012 - 2016**

<b>Legend:</b>	
<Addback>/ Deduct	
<b>BLUE FONT</b>	= FORMULA
<b>PURPLE FONT</b>	= LINK

<u>Tax Year</u>	<u>COR - Pre 1981</u>	<u>FED - Total</u>	<u>COR - Pre 1981</u>	<u>COR - Post 1980</u>	<u>CA - Total</u>
2012	6,561,532	6,561,532	6,561,532	13,322,470	19,884,002
2013	6,657,749	6,657,749	6,657,749	13,472,849	20,130,598
2014	10,787,219	10,787,219	10,787,219	25,720,207	36,507,427
2015	15,303,368	15,303,368	15,303,368	43,332,633	58,636,002
2016	10,216,059	10,216,059	10,216,059	47,791,948	58,008,008

**Note:** Historical data for 2017 is not available at this time. Amounts for 2017 will not be finalized until the 2017 tax returns are filed later this year.

**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

5. Please provide six years of historical data (2012-2017) on deductible repairs included in the state and federal tax adjustments and provide workpapers showing how the forecast of deductible repairs was developed for 2017-2019 from the 2016 data or from other data sources.

**Utility Response 5:**

The table below shows the historical data (actuals) for deductible repairs for 2012-2016. Please note that the actual repairs deduction for 2017 will not be known until SoCalGas completes and files its 2017 income tax returns, which is expected to occur in October 2018.

<b>Tax Year</b>	<b>Actual Federal Repairs (in \$000)</b>	<b>Actual State Repairs (in \$000)</b>
2012	\$122,980	\$122,854
2013	\$108,448	\$108,100
2014	\$112,917	\$112,381
2015	\$98,353	\$97,659
2016	\$138,360	\$137,522

Please refer to the detail provided in Attachment C to this data request for workpapers showing how the forecast of deductible repairs was developed for 2017-2019.

**SOUTHERN CALIFORNIA GAS COMPANY  
 DEDUCTIBLE REPAIRS EXPENDITURES  
 FOR YEARS 2017 - 2019  
 (DOLLARS IN THOUSANDS)**

Source: SCG 2019 GRC RO Model - rbSCGDataInput file - Cap\_Full tab

	2017	2018	2019
Y	435,823	494,189	504,243
N	692,036	825,804	1,199,851
Total Fully-Loaded Capital (to Rate Base)	1,127,859	1,319,993	1,704,094

CapEx - Repairs Qualified  
 CapEx - Repairs Not Qualified  
 Total Fully-Loaded Capital (to Rate Base)

<b>CapEx - Repairs Qualified (Per RO Model)</b>	435,823	494,189	504,243
<b>Qualified Repairs Percentage - 3 Yr Average</b>	<b>32.27%</b>	<b>32.27%</b>	<b>32.27%</b>
<b>Repairs Deduction (Per RO Model)</b>	<b>140,638</b>	<b>159,472</b>	<b>162,717</b>

**SOUTHERN CALIFORNIA GAS COMPANY  
FULLY-LOADED CAPITAL  
MONTHLY TOTALS FOR YEARS 2017 - 2019  
(DOLLARS IN THOUSANDS)**

The CapEx data below from the 2019 GRC RO Mod on this analysis all projects that are mandated, called overhauls, due to capital tools & equipment, due to capital expenditures for calculating the 2019 GRC rate

Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description
10						Intangible
20						UGS - Non depreciable
30						UGS - Structures and Improvements
40						UGS - Depreciable
50						Trans - Non depreciable
60						Trans - Structures and Improvements
70						Trans - Depreciable
80						Dist - Non depreciable
90						Dist - Structures and Improvements
100						Dist - Depreciable
110						General Plant - Non depreciable
120						General Plant - Structures and Improvements
130						General Plant - Capital Tools
140						General Plant - Communications
150						General Plant - Communications 5 Yr
160						General Plant - Communications 7 Yr
170						General Plant - Communications 10 Yrs
180						General Plant - Communications 17 Yrs
190						General Plant - Misc
200						General Plant - Computer Hardware
210						General Plant - Software 2-4 Yrs
220						General Plant - Software 5-8 Yrs
230						General Plant - Software 9-12 Yrs
235						General Plant - Software 15 Yrs
240						General Plant - Software 20 Yrs
250						Cushion Gas - Non Current (Non-Deprec)

Total Fully-Loaded Capital (to Rate Base)



**SOUTHERN CALIFORNIA GAS COMPANY  
FULLY-LOADED CAPITAL  
MONTHLY TOTALS FOR YEARS 2017 - 2019  
(DOLLARS IN THOUSANDS)**

The CapEx data below from the 2019 GRC RO Mod on this analysis all projects that are mandated, called overhauls, due to capital tools & equipment, due to capital expenditures for calculating the 2019 GRC R

Row	Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Shared (NR)	Routine (R) / Shared (NR)	Project Description
30	1	00151.0	100	NC		R	N	New Business Construction
31	100	00419.0	30	NC		NR	N	RAMP - PLAYA DEL REY-HILLSIDE SOIL EROSION
32	101	00419.0	40	NC		R	N	AUX EQUIPMENT - BLANKET PROJECTS
33	102	00441.0	40	NC		R	N	Plug and Abandon
34	103	00441.0	40	NC		R	N	Inspection/Return to Operation
35	104	00441.0	40	NC		R	N	Data Management
36	105	00441.0	40	NC		R	N	Emerging Monitoring Integrity and Safety Technology
37	106	00441.0	40	NC		R	N	Catholic Protection
38	11	00181.0	100	NC		R	N	Electronic Pressure Monitors (EPM)
39	12	00181.0	100	NC		R	N	Electronic Pressure Monitors (EPM)
40	124	00569.0	100	NC		NR	N	PSEP Pipeline Projects
41	127	00569.0	70	NC		NR	N	PSEP Pipeline Projects
42	129	00569.0	70	NC		NR	N	PSEP VALVE PROJECTS
43	13	00182.0	100	NC		NR	N	Remote Mtr Reading
44	130	00569.0	220	NC		NR	N	PSEP PMO Project
45	131	00569.0	70	NC		R	N	PSEP PMO Project
46	132	00617.0	70	NC		R	N	Land Rights (BC 617) & Buildings (BC 633)
47	134	00653.0	90	NC		R	N	Infrastructure & Improvements
48	135	00653.0	120	NC		R	N	Infrastructure & Improvements
49	136	00653.0	90	NC		R	N	Infrastructure & Improvements
50	137	00653.0	90	NC		NR	N	Facility Renovations
51	138	00653.0	90	NC		NR	N	Facility Renovations
52	139	00653.0	90	NC		NR	N	Facility Renovations
53	14	00251.0	100	NC		R	N	Pressure Betirements - Routine
54	140	00653.0	120	NC		NR	N	Facility Renovations
55	141	00653.0	120	NC		NR	N	Facility Renovations
56	142	00653.0	90	NC		NR	N	Facility Renovations
57	143	00653.0	90	NC		NR	N	Facility Renovations
58	144	00653.0	120	NC		R	N	Sustainability Projects
59	145	00653.0	90	NC		R	N	Sustainability Projects
60	146	00653.0	120	NC		R	N	RAMP Incremental - Facility Security
61	147	00654.0	90	NC		R	N	RAMP Incremental - Facility Security
62	148	00654.0	120	NC		R	N	Safety/Environmental - General Plant
63	149	00671.0	120	NC		NR	N	Safety/Environmental - General Plant
64	15	00252.0	100	NC		R	N	Bakersfield Multi-Use Facility
65	150	00712.0	190	NC		NR	N	Main Replacements
66	151	00716.0	190	NC		R	N	Main Replacements
67	152	00716.0	190	NC		NR	N	Main Replacements
68	153	00716.0	190	NC		NR	N	Main Replacements
69	154	00725.0	130	NC		R	N	Facility Energy Management Systems
70	155	00725.0	130	NC		NR	N	Facility Energy Management Systems
71	156	00725.0	130	NC		R	N	Fleet Capital / Tools Replacement
72	157	00725.0	130	NC		R	N	Fleet Training Center
73	158	00730.0	190	NC		R	N	Fleet US T Replacement Program
74	16	00254.0	100	NC		R	N	Capital Tools & Equipment - Routine
75	160	00734.0	100	NC		NR	N	Capital Tools & Equipment - Routine
76	161	00734.0	100	NC		NR	N	Capital Tools & Equipment - Routine
77	162	00734.0	100	NC		NR	N	Capital Tools & Equipment - Routine
78	163	00734.0	100	NC		NR	N	Laboratory Equipment (BC730), Measurement Gas
79	164	00734.0	100	NC		NR	N	Main & Service Abandonments
80	165	00734.0	100	NC		NR	N	CURRENT NGV PROJECTS
81	166	00734.0	100	NC		NR	N	CURRENT NGV PROJECTS
82	167	00734.0	100	NC		NR	N	CURRENT NGV PROJECTS
83	168	00734.0	100	NC		NR	N	CURRENT NGV PROJECTS
84	169	00734.0	100	NC		NR	N	CURRENT NGV PROJECTS
85	17	00256.0	100	NC		R	N	Service Replacements
86	170	00734.0	100	NC		NR	N	NGV Refueling Station 2017
87	171	00734.0	100	NC		NR	N	NGV Refueling Station 2018
88	172	00734.0	100	NC		NR	N	NGV Refueling Station 2019
89	174	00754.0	220	NC		NR	N	843003 AB802 Building Benchmarking
90	175	00754.0	220	NC		NR	N	843003 AB802 Building Benchmarking
91	176	00754.0	220	NC		NR	N	84280 MY ACCOUNT FOR SCBS BILLED CUSTO
92	177	00754.0	220	NC		NR	N	84291 PACER OCS ORDER REPRIOR PH1
93	179	00754.0	220	NC		NR	N	81499 MSA INSPECTION PROJECT
94	18	00261.0	100	CO		R	N	Pipeline Relocations - Freeway
95	180	00754.0	220	NC		NR	N	19130 GT-NC Rate Changes
96	181	00754.0	220	NC		NR	N	19130 GT-NC Rate Changes

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared (S) / Non-Shared (NS)	Project Description
97	182	0075610	220 NC	NR	Y	RAMP - INCREMENTAL 19060 3DPM-Work Order
98	186	0075610	220 NC	NR	N	84311 PINNACLE UPGRADE
99	187	0075610	220 NC	NR	N	84311 PINNACLE UPGRADE
100	19	002610	100 NC	R	N	Pipeline Relocations - Freeway
101	194	0075610	220 NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imac
102	195	0075610	220 NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imac
103	196	0075610	220 NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat
104	197	0075610	220 NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat
105	198	0075610	220 NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat
106	199	0075610	220 NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc
107	2	0015110	100 NC	R	N	New Business Construction
108	20	002620	100 CO	R	N	Pipeline Relocations - Franchise
109	200	0075610	220 NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc
110	201	0075610	220 NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc
111	202	0075610	220 NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey
112	203	0075610	220 NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey
113	204	0075610	220 NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey
114	21	002640	100 NC	R	N	Pipeline Relocations - Franchise
115	22	002640	100 NC	R	N	Meter Guards
116	20	0075610	220 NC	NR	N	RAMP - INCREMENTAL 84220 MATERIAL TRACE
117	23	002650	100 NC	R	N	Regulator Stations
118	231	0075610	220 NC	NR	Y	RAMP - Incremental PKI Rebuild
119	233	0075610	220 NC	NR	Y	RAMP - Incremental Threat Response systems
120	235	0075610	220 NC	R	Y	RAMP - Incremental Threat Recovery systems
121	237	0075610	220 NC	NR	Y	RAMP - Incremental Forensics System Rebuild
122	239	0075610	220 NC	NR	Y	RAMP - Incremental SCG Network Anomaly Detect
123	24	002670	100 NC	R	N	Supply Line Replacements
124	241	0075610	220 NC	NR	Y	RAMP - Incremental Enterprise Threat Intelligence
125	243	0075610	220 NC	NR	Y	RAMP - Incremental Insider Threat Detection / Prev
126	246	0075610	220 NC	NR	Y	RAMP - Incremental FOF - Host Based Protection
127	248	0075610	220 NC	NR	Y	RAMP - Incremental Email Spam Protection
128	249	0075610	220 NC	NR	Y	RAMP - Incremental Email Spam Protection
129	25	002700	100 CO	R	N	Other Distribution Capital Projects
130	250	0075610	220 NC	NR	Y	RAMP - Incremental IS Zone Rebuild
131	251	0075610	220 NC	NR	Y	RAMP - Incremental Network Security Monitoring
132	252	0075610	220 NC	NR	Y	RAMP - Incremental Network Security Monitoring
133	253	0075610	220 NC	NR	Y	RAMP - Incremental Security Orchestration
134	254	0075610	220 NC	NR	Y	RAMP - Incremental Security Orchestration
135	256	0075610	220 NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
136	257	0075610	220 NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
137	258	0075610	220 NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
138	259	0075610	220 NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
139	26	002700	100 NC	R	N	Other Distribution Capital Projects
140	260	0075610	220 NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
141	262	0075610	220 NC	NR	Y	RAMP - Incremental CASB (cloud data use)
142	266	0075610	220 NC	NR	Y	RAMP - Incremental Incident Response Secure Col
143	268	0075610	220 NC	NR	Y	RAMP - Incremental Enterprise Source Code Secur
144	271	0075610	220 NC	NR	Y	RAMP - Incremental Multi Factor Authentication Re
145	274	0075610	220 NC	NR	Y	RAMP - Incremental Threat Identification systems
146	276	0075610	220 NC	NR	Y	RAMP - Incremental Threat Detection systems
147	280	007660	220 NC	NR	N	RAMP - INCREMENTAL 84232 VIRTUAL LEARNIN
148	281	007700	150 NC	NR	N	81479 SCG OUT OF BAND MGMT
149	282	007700	200 NC	R	N	19081 SCG Self Support Small Cap 2017-2019 (Rc
150	283	007720	150 NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH
151	284	007720	150 NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH
152	285	007720	150 NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH
153	286	007720	180 NC	NR	N	84286 SCG COMM TIP TOP SHELTER REPLACE
154	287	007720	180 NC	NR	N	84286 SCG COMM MOUNT DAVID SHELTER REI
155	289	007720	150 NC	NR	N	19089 Communications Reliability Shelter Replacer
156	29	002760	100 NC	R	N	Proj to Sup Trans - Pip
157	290	007720	150 NC	NR	N	19089 Communications Reliability Shelter Replacer
158	291	007720	150 NC	NR	N	19089 Communications Reliability Shelter Replacer
159	292	007720	150 NC	NR	N	19090 Communications Reliability Shelter Replacer
160	293	007720	150 NC	NR	N	19090 Communications Reliability Shelter Replacer
161	294	007720	150 NC	NR	N	19091 Communications Reliability Shelter Replacer
162	295	007720	150 NC	NR	N	19091 Communications Reliability Shelter Replacer
163	296	007720	150 NC	NR	N	19092 Communications Reliability Shelter Replacer
164	297	007720	150 NC	NR	N	19092 Communications Reliability Shelter Replacer
165	299	007740	220 NC	NR	N	19044 Credit and Coll Optimization Phase 4
166	3	0015110	140 NC	R	N	New Business Construction

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Non-Routine (NR)	Shared	Project Description
167	30	00277.0	100 NC	R	N	Distribution Integrity Management
168	300	00774.0	220 NC	NR	N	19044 Credit and Coil Optimization Phase 4
169	301	00774.0	220 NC	NR	N	19044 Credit and Coil Optimization Phase 4
170	302	00774.0	220 NC	NR	N	19044 Credit and Coil Optimization Phase 4
171	305	00774.0	220 NC	NR	N	84322 CIS Segregation of Duties (SoD) Project
172	307	00774.0	220 NC	NR	N	84322 CIS Segregation of Duties (SoD) Project
174	308	00774.0	220 NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coil
175	309	00774.0	220 NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coil
176	31	00277.0	220 NC	NR	N	Distribution Integrity Management
177	310	00774.0	220 NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coil
178	311	00774.0	220 NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coil
179	312	00774.0	220 NC	NR	N	84324 Residential 2 PSI Service
180	313	00774.0	220 NC	NR	N	19048 Data Driven Customer Communications
181	314	00774.0	220 NC	NR	N	19048 Data Driven Customer Communications
182	315	00774.0	220 NC	NR	N	19048 Data Driven Customer Communications
183	316	00774.0	220 NC	NR	N	19048 Data Driven Customer Communications
184	319	00774.0	220 NC	NR	N	19050 IVR Usability Enhancements
185	32	00280.0	100 NC	R	N	Gas Energy Measurement Systems (GEMS)
186	323	00774.0	220 NC	NR	N	19053 My Account Additional Self-Service Features
187	324	00774.0	220 NC	NR	N	19053 My Account Additional Self-Service Features
188	325	00774.0	220 NC	NR	N	19054 My Account Customer Engagement Improve
189	326	00774.0	220 NC	NR	N	19054 My Account Customer Engagement Improve
190	327	00774.0	220 NC	NR	N	19055 Optimizing Self-Service Payment Extension
191	328	00774.0	220 NC	NR	N	19057 Socialgas.com/My Account Alignment
192	329	00774.0	220 NC	NR	N	19057 Socialgas.com/My Account Alignment
193	33	00301.0	70 NC	NR	N	GT - New Construction
194	332	00774.0	220 NC	NR	N	19059 CTAs Customer Data Exchange - EDI Oplior
195	333	00774.0	220 NC	NR	N	19059 CTAs Customer Data Exchange - EDI Oplior
196	335	00774.0	220 NC	NR	N	84285 CUSTOMER EXPERIENCE
197	336	00774.0	220 NC	NR	N	84227 SCG CUSTOMER SERVICE ROUTING
198	337	00774.0	220 NC	NR	N	RAMP - INCREMENTAL 84309 CPD PHASE 3
199	338	00774.0	220 NC	NR	N	84310 SOCIALGAS.COM TRANSACTIONAL AND I
200	339	00774.0	220 NC	NR	N	19128 CIS Front-end Replacement
201	34	00301.0	70 NC	R	N	GT - New Construction
202	340	00774.0	220 NC	NR	N	19128 CIS Front-end Replacement
203	341	00776.0	200 NC	NR	N	19120 DCU LTE Upgrade Program
204	342	00776.0	200 NC	NR	N	19120 DCU LTE Upgrade Program
205	343	00776.0	200 NC	NR	N	19121 DCU Software/IS Upgrade
206	344	00776.0	200 NC	NR	N	19121 DCU Software/IS Upgrade
207	345	00776.0	230 NC	NR	N	81444 FLEET MS SYSTEM UPGRADE PH1
208	35	00394.0	70 NC	NR	N	GT - Pipeline Relocations - Franchise/Private
209	350	00776.0	220 NC	NR	N	RAMP - INCREMENTAL 19125 GAS OPERATION:
210	36	00394.0	70 CO	NR	N	GT - Pipeline Relocations - Franchise/Private
211	367	00776.0	220 NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
212	368	00776.0	200 NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
213	369	00776.0	220 NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
214	37	00394.0	70 NC	NR	N	GT - Pipeline Relocations - Franchise/Private
215	370	00776.0	200 NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
216	371	00776.0	200 NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations: M
217	372	00776.0	200 NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations: M
218	373	00776.0	220 NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations: M
219	374	00776.0	220 NC	NR	N	RAMP - INCREMENTAL 19070 High Pressure Con
220	375	00776.0	220 NC	NR	N	RAMP - INCREMENTAL 19070 High Pressure Con
221	376	00776.0	220 NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re
222	378	00776.0	220 NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re
223	38	00394.0	70 NC	NR	N	GT - Pipeline Relocations - Franchise/Private
224	38	00394.0	70 NC	NR	N	GT - Pipeline Relocations - Franchise/Private
225	396	00776.0	200 NC	NR	N	19103 SCG Fleet Fuel Management Phase II
226	397	00776.0	200 NC	NR	N	19103 SCG Fleet Fuel Management Phase II
227	398	00776.0	220 NC	NR	N	19105 SoCalGas Facility Optimization and System
228	399	00776.0	220 NC	NR	N	19105 SoCalGas Facility Optimization and System
229	4	00163.0	100 NC	R	N	Meters
230	40	00394.0	70 NC	R	N	GT - Pipeline Relocations - Franchise/Private
231	400	00776.0	220 NC	NR	N	19105 SoCalGas Facility Optimization and System
232	407	00776.0	220 NC	NR	N	19119 DCU Compliance Inspection Work Mgmt
233	408	00776.0	220 NC	NR	N	19119 DCU Compliance Inspection Work Mgmt
234	41	00394.0	70 NC	NR	N	GT - Pipeline Relocations - Franchise/Private
235	410	00777.0	200 NC	NR	N	84256 SCG ENTERPRISE DESKTOP REFRESH
236	411	00777.0	200 NC	NR	N	84256 SCG ENTERPRISE DESKTOP REFRESH

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description
237	419	00777.0	150	NC	N	19082 Private Network Refresh (2018)
238	42	00304.0	70	NC	N	GT - Pipeline Relocations - Franchise/Private
239	420	00777.0	150	NC	N	19083 Private Network Refresh (2019)
240	422	00777.0	200	NC	N	19102 SCG Conf Room AV Upgrade
241	423	00777.0	200	NC	N	19104 SCG Fleet MS Upgrade Phase III (BOBJ Cor
242	424	00777.0	200	NC	N	RAMP - INCREMENTAL 19122 MDT Refresh 2018
243	428	00777.0	200	NC	N	RAMP - INCREMENTAL 19122 MDT Refresh 2018
244	43	00304.0	70	CO	N	GT - Pipeline Relocations - Franchise/Private
245	431	00784.0	220	NC	N	19107 FoF - CIS Pre-Bill AMI Enhancement
246	433	00784.0	220	NC	N	19109 FoF - Energy Diversion
247	434	00784.0	220	NC	N	19109 FoF - Energy Diversion
248	435	00784.0	220	NC	N	19110 FoF - ICDA Phase 3
249	436	00784.0	220	NC	N	19110 FoF - ICDA Phase 3
250	44	00304.0	70	NC	N	GT - Pipeline Relocations - Franchise/Private
251	442	00784.0	220	NC	N	19112 FoF - Paperless Initiatives
252	443	00784.0	220	NC	N	19112 FoF - Paperless Initiatives
253	444	00784.0	220	NC	N	19112 FoF - Paperless Initiatives
254	445	00784.0	220	NC	N	19112 FoF - Paperless Initiatives
255	446	00784.0	220	NC	N	19113 FoF - Performance Management for office si
256	447	00784.0	220	NC	N	19113 FoF - Performance Management for office si
257	448	00784.0	220	NC	N	81470 INTEGRATED CUSTOMER DATA & ANALY
258	449	00784.0	220	NC	N	GT - Pipeline Relocations - Franchise/Private
259	45	00304.0	70	CO	N	81470 INTEGRATED CUSTOMER DATA & ANALY
260	450	00784.0	200	NC	N	19108 FoF - CSF PACER Mobile Platform
261	451	00785.0	150	NC	N	19108 FoF - CSF PACER Mobile Platform
262	452	00785.0	150	NC	N	19108 FoF - CSF PACER Mobile Platform
263	46	00304.0	70	CO	N	GT - Pipeline Relocations - Franchise/Private
264	467	00811.0	200	NC	N	AM - Computer Hardware Labor/Non-Labor
265	468	00811.0	200	NC	N	AM - Computer Hardware Labor/Non-Labor
266	469	00811.0	200	NC	N	AM - Computer Hardware Labor/Non-Labor
267	47	00304.0	70	NC	N	GT - Pipeline Relocations - Franchise/Private
268	470	00811.0	200	NC	N	AM - Computer Hardware Labor/Non-Labor
269	471	00811.0	220	NC	N	AM - Computer Software Labor/Non-Labor
270	472	00811.0	220	NC	N	AM - Computer Software Labor/Non-Labor
271	473	00811.0	220	NC	N	AM - Computer Software Labor/Non-Labor
272	474	00811.0	220	NC	N	AM - Computer Software Labor/Non-Labor
273	475	00811.0	220	NC	N	AM - Self-Developed Software Labor/Non-Labor
274	476	00811.0	220	NC	N	AM - Self-Developed Software Labor/Non-Labor
275	477	00811.0	220	NC	N	AM - Self-Developed Software Labor/Non-Labor
276	478	00811.0	220	NC	N	AM - Self-Developed Software Labor/Non-Labor
277	479	00811.0	140	NC	N	AM - Data Collector Unit Labor/Non-Labor
278	48	00308.0	70	NC	N	GT - M&R Stations
279	480	00811.0	100	NC	N	AM - Module Installs Labor/Non-Labor
280	481	00811.0	100	NC	N	AM - Meter Installs Labor/Non-Labor
281	482	00811.0	190	NC	R	AM - Data Collector Unit Poles Labor/Non-Labor
282	483	01006.0	100	NC	R	Field Capital Support
283	485	01002.0	70	NC	N	Supervision and Engineering Overhead Pool
284	486	01002.0	70	NC	R	New Business Trench Reimbursement
285	486	01015.0	100	NC	R	MP Comp Sta Add/Rpls/Pre 2004
286	487	00305.0	70	NC	N	MP PL Rpls / Externally Driven
287	488	00312.0	70	NC	N	MP PL Rpls / Externally Driven
288	489	00312.0	70	NC	N	GT - M&R Stations
289	49	00308.0	70	NC	N	MP PL Rpls / Externally Driven
290	490	00312.0	70	NC	N	MP PL Rpls / Externally Driven
291	491	00312.0	70	NC	N	MP PL Rpls / Externally Driven
292	492	00312.0	70	NC	N	MP PL Rpls / Externally Driven
293	493	00312.0	70	NC	N	MP PL Rpls / Externally Driven
294	494	00312.0	70	NC	N	MP PL Rpls / Externally Driven
295	495	00312.0	70	NC	N	MP PL Rpls / Externally Driven
296	496	00312.0	70	NC	N	MP PL Rpls / Externally Driven
297	497	00312.0	70	NC	N	MP PL Rpls / Externally Driven
298	498	00312.0	70	NC	N	MP PL Rpls / Externally Driven
299	499	00312.0	70	NC	N	MP PL Rpls / Externally Driven
300	500	00312.0	70	CO	N	GT - M&R Stations
301	501	00308.0	70	NC	N	MP PL Rpls / Externally Driven
302	501	00312.0	70	NC	N	MP PL Rpls / Externally Driven
303	502	00312.0	70	NC	N	MP PL Rpls / Externally Driven
304	503	00312.0	70	NC	N	MP PL Rpls / Externally Driven
305	504	00312.0	70	NC	N	MP PL Rpls / Externally Driven
306	504	00312.0	70	NC	N	MP PL Rpls / Externally Driven

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Shared N-Routine (NR)	Project Description
307	505	00312.0	70 NC	R	MP PL Rols / Externally Driven
308	506	00312.0	70 NC	NR	MP PL Rols / Externally Driven
309	507	00315.0	70 NC	R	MP Comp Sta Add/Rols / Externally Driven
310	508	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
311	509	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
312	51	00308.0	70 NC	NR	GT - M&R Stations
313	510	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
314	511	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
315	512	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
316	513	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
317	514	00315.0	70 NC	R	MP Comp Sta Add/Rols / Externally Driven
318	515	00315.0	70 NC	R	MP Comp Sta Add/Rols / Externally Driven
319	516	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
320	517	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
321	518	00315.0	70 NC	R	MP Comp Sta Add/Rols / Externally Driven
322	519	00315.0	70 NC	NR	MP Comp Sta Add/Rols / Externally Driven
323	52	00308.0	70 NC	NR	GT - M&R Stations
324	520	00325.0	70 NC	R	MP Comp Sta Add/Rols / Volume Driven
325	523	00335.0	70 NC	NR	MP Comp Sta Add/Rols / Quality/Economic Driven
326	524	00335.0	70 NC	NR	MP Comp Sta Add/Rols / Quality/Economic Driven
327	525	00335.0	70 NC	NR	MP Comp Sta Add/Rols / Quality/Economic Driven
328	526	00335.0	70 NC	NR	MP Comp Sta Add/Rols / Quality/Economic Driven
329	527	00312.0	70 NC	R	GT PL Rols / Externally Driven
330	528	00312.0	220 NC	NR	GT PL Rols / Externally Driven
331	53	00308.0	70 NC	NR	GT - M&R Stations
332	54	00308.0	70 NC	NR	GT - M&R Stations
333	55	00308.0	70 NC	R	GT - Aux Equipment
334	57	00309.0	70 NC	NR	GT - Aux Equipment
335	58	00309.0	70 NC	R	GT - Aux Equipment
336	59	00309.0	60 NC	NR	GT - Aux Equipment
337	60	00309.0	70 NC	R	GT - Aux Equipment
338	61	00309.0	70 NC	NR	GT - Aux Equipment
339	62	00309.0	70 NC	NR	RAMP - Strain Gauge Installation projects
340	63	00313.0	70 NC	R	GT PL Reloc-Fway / Externally Driven
341	64	00316.0	70 NC	R	GT Catholic Protection / Externally Driven
342	65	00316.0	70 NC	R	GT Catholic Protection / Externally Driven
343	66	00343.0	140 NC	NR	Distribution Operations Control Center and Technol
344	67	00343.0	70 NC	NR	Distribution Operations Control Center and Technol
345	68	00343.0	140 NC	NR	Distribution Operations Control Center and Technol
346	7	00164.0	100 NC	R	Regulators
347	70	00411.0	40 NC	NR	GOLETA - MAIN UNIT #4 OVERHAUL & ENGINE
348	71	00411.0	40 NC	NR	HONOR RANCH - REPLACE MAIN COMPRESSOR
349	72	00411.0	40 NC	NR	PLAYA DEL REY - WET GAS COMPRESSOR
350	73	00411.0	40 NC	NR	ALISO CANYON - TURBINE REPLACEMENT PROJ
351	74	00411.0	40 NC	NR	COMPRESSOR STATIONS - BLANKET PROJECT
352	75	00412.0	40 NC	R	RAMP - C1 - WELL REPLACEMENTS
353	76	00412.0	40 NC	R	RAMP - C2 - WELL PLUG & ABANDON
354	77	00412.0	40 NC	R	RAMP - C3 - TUBING UPSIZING
355	78	00412.0	40 NC	R	RAMP - C4 - WELL WORKOVERS
356	79	00412.0	40 NC	R	RAMP - C4 - WELL WORKOVERS
357	8	00173.0	100 NC	R	Catholic Protection (CP) Capital
358	80	00412.0	40 NC	R	RAMP - C5 - WELLHEAD REPAIRS AND REPLAC
359	82	00412.0	40 NC	R	RAMP - C7 - GAS STORAGE - WELLS - BLANKET
360	83	00412.0	250 NC	R	C8 - CUSHION GAS PURCHASE
361	85	00413.0	40 NC	R	ALISO CANYON - VALVE REPLACEMENTS
362	86	00413.0	40 NC	NR	RAMP - ALSO PIPE BRIDGE REPLACEMENT
363	87	00413.0	40 NC	R	PIPELINES-BLANKET PROJECTS
364	88	00414.0	40 NC	NR	ALISO CANYON DEHYDRATION UPGRADES
365	89	00414.0	40 NC	NR	ALISO CANYON DEHYDRATION UPGRADES
366	9	00173.0	100 NC	R	Catholic Protection (CP) Capital
367	90	00414.0	40 NC	NR	GOLETA DEHYDRATION UPGRADES
368	91	00414.0	40 NC	R	PURIFICATION - BLANKET PROJECTS
369	92	00419.0	40 NC	R	ALISO CANYON - OVERHEAD POWER SYSTEM
370	93	00419.0	40 NC	NR	ALISO CANYON - GO-95 ELECTRICAL SYSTEM I
371	94	00419.0	40 NC	NR	ALISO CANYON - GO-95 ELECTRICAL SYSTEM I
372	95	00419.0	30 NC	NR	RAMP - ALSO CANYON-FERNANDO FEE 32 SLC
373	96	00419.0	30 NC	NR	RAMP - ALSO CANYON-FERNANDO FEE 32 SLC
374	97	00419.0	30 NC	NR	RAMP - ALSO CANYON-FERNANDO FEE 32 SLC
375	98	00419.0	40 NC	NR	ALISO CANYON SESNON GATHERING PLANT R
376	99	00419.0	30 NC	NR	HONOR RANCH - OPERATIONS CENTER MODE

**SOUTHERN CALIFORNIA GAS COMPANY  
FULLY-LOADED CAPITAL  
MONTHLY TOTALS FOR YEARS 2017 - 2019  
(DOLLARS IN THOUSANDS)**

The CapEx data below from the 2019 GRC RO Mod on this analysis all projects that are mandated, called overhauls, due to capital tools & equipment, due to capital expenditures for calculating the 2019 GRC rate

Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description
377	522	00335.0	70 NC	NR	N	Ventura Compressor Replacement Project
378	121	00569.0	70 NC	NR	N	RAMP - L85 Elk-Hills Road to Lake Station Replace
379	107	00569.0	70 NC	NR	N	RAMP - L2000 E Hydrotest Project
380	108	00569.0	70 NC	NR	N	RAMP - L2001 WC Hydrotest Project
381	109	00569.0	70 NC	NR	N	RAMP - L2001 WD Hydrotest Project
382	110	00569.0	70 NC	NR	N	RAMP - L2001 WE Hydrotest Project
383	111	00569.0	70 NC	NR	N	RAMP - 235 West Section 1 Hydrotest Project
384	112	00569.0	70 NC	NR	N	RAMP - 235 West Section 2 Hydrotest Project
385	113	00569.0	70 NC	NR	N	RAMP - 2000 (East of Cactus City) Hydrotest Proj
386	114	00569.0	70 NC	NR	N	RAMP - 2000 Chino Hills Hydrotest Project
387	115	00569.0	70 NC	NR	N	RAMP - 407 Hydrotest Project
388	116	00569.0	70 NC	NR	N	RAMP - 1011 Hydrotest Project
389	117	00569.0	70 NC	NR	N	RAMP - 36-9-08N (sec 14) Replacement Project
390	118	00569.0	100 NC	NR	N	RAMP - Valves Bundle (2020)
391	119	00569.0	70 NC	NR	N	RAMP - Valves Bundle (2021)
392	120	00569.0	70 NC	NR	N	NGV REFUELING STATION
393	159	00734.0	100 NC	NR	N	Blythe Compressor Replacement Phase 3
394	521	00335.0	70 NC	NR	N	GAS STORAGE - PIPELINES - BLANKET PROJEC
395	84	00413.0	40 NC	NR	N	Distribution Integrity Management
396	1000	00277.0	220 NC	NR	N	GT PL Pops / Externally Driven
397	1001	00312.0	220 NC	NR	N	19127 MCS Next Generation
398	1002	00774.0	220 NC	NR	N	Catholic Protection (CP) Capital
399	1003	00173.0	100 NC	R	N	Main Replacements
400	1004	00252.0	100 NC	R	N	Service Replacements
401	1005	00256.0	100 NC	R	N	Regulator Stations
402	1006	00265.0	100 NC	R	N	Regulator Stations
403	1007	00265.0	100 NC	R	N	Other Distribution Capital Projects
404	1008	00270.0	100 NC	R	N	Other Distribution Capital Projects
405	1009	00270.0	100 NC	R	N	Field Capital Support
406	1010	01006.0	100 NC	R	N	Field Capital Support
407	1011	01006.0	100 NC	R	N	Distribution Integrity Management
408	1012	00277.0	100 NC	R	N	Land Rights (BC 617) & Buildings (BC 633)
409	1013	00617.0	60 NC	R	N	Facility Renovations
410	1014	00653.0	120 NC	NR	N	ALISO CANYON - TURBINE REPLACEMENT PRC
411	1015	00411.0	40 NC	NR	N	
412	0	0	0	0	0	
413	0	0	0	0	0	
414	0	0	0	0	0	
415	0	0	0	0	0	
416	0	0	0	0	0	
417	0	0	0	0	0	
418	0	0	0	0	0	
419	0	0	0	0	0	
420	0	0	0	0	0	
421	0	0	0	0	0	
422	0	0	0	0	0	
423	0	0	0	0	0	
424	0	0	0	0	0	
425	0	0	0	0	0	
426	0	0	0	0	0	
427	0	0	0	0	0	
428	0	0	0	0	0	
429	0	0	0	0	0	
430	0	0	0	0	0	
431	0	0	0	0	0	
432	0	0	0	0	0	
433	0	0	0	0	0	
434	0	0	0	0	0	
435	0	0	0	0	0	
436	0	0	0	0	0	
437	0	0	0	0	0	
438	0	0	0	0	0	
439	0	0	0	0	0	
440	0	0	0	0	0	
441	0	0	0	0	0	
442	0	0	0	0	0	
443	0	0	0	0	0	
444	0	0	0	0	0	
445	0	0	0	0	0	
446	0	0	0	0	0	

**SOUTHERN CALIFORNIA GAS COMPANY  
FULLY-LOADED CAPITAL  
MONTHLY TOTALS FOR YEARS 2017 - 2019  
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The CapEx data below from the 2019 GRC RO Mod on this analysis all projects that are mandated, called overhauls, due to capital tools & equipment, due to capital expenditures for calculating the 2019 GRC R

Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Shared (S)	Project Description
447	0	0	0	0	0
448	0	0	0	0	0
449	0	0	0	0	0
450	0	0	0	0	0
451	0	0	0	0	0
452	0	0	0	0	0
453	0	0	0	0	0
454	0	0	0	0	0
455	0	0	0	0	0
456	0	0	0	0	0
457	0	0	0	0	0
458	0	0	0	0	0
459	0	0	0	0	0
460	0	0	0	0	0
15	173	00752.0	150 NC	NR	19043 Seu Call Recording Refresh
16	178	00754.0	220 NC	NR	84207 SEU CCC GENESYS REFRESH
17	183	00756.0	220 NC	NR	RAMP - INCREMENTAL 19060 3DPM-Work Order
18	184	00756.0	220 NC	NR	RAMP - INCREMENTAL 19060 3DPM-Work Order
19	185	00756.0	220 NC	NR	RAMP - INCREMENTAL 19061 Gas GIS 2017-201
20	188	00756.0	220 NC	NR	RAMP - INCREMENTAL 19061 Gas GIS 2017-201
21	189	00756.0	220 NC	NR	RAMP - INCREMENTAL 19061 Gas GIS 2017-201
22	190	00756.0	220 NC	NR	RAMP - INCREMENTAL 19061 Gas GIS 2017-201
23	191	00756.0	200 NC	NR	RAMP - INCREMENTAL 19063 M&R (CLICK) Image
24	192	00756.0	220 NC	NR	RAMP - INCREMENTAL 19063 M&R (CLICK) Image
25	193	00756.0	200 NC	NR	RAMP - INCREMENTAL 19094 Click Enhancement
26	205	00756.0	220 NC	NR	RAMP - INCREMENTAL 19094 Click Enhancement
27	206	00756.0	220 NC	NR	RAMP - INCREMENTAL 19094 Click Enhancement
28	207	00756.0	220 NC	NR	RAMP - INCREMENTAL 19094 Click Enhancement
29	208	00756.0	220 NC	NR	RAMP - INCREMENTAL 19094 Click Enhancement
30	209	00756.0	220 NC	NR	19095 GEARS Upgrade - Ent. GIS 10 x
31	210	00756.0	220 NC	NR	19095 GEARS Upgrade - Ent. GIS 10 x
32	211	00756.0	220 NC	NR	19095 GEARS Upgrade - Ent. GIS 10 x
33	212	00756.0	220 NC	NR	19096 Semptra Lease Accounting and Reporting Sy
34	213	00756.0	220 NC	NR	19096 Semptra Lease Accounting and Reporting Sy
35	214	00756.0	220 NC	NR	RAMP - INCREMENTAL 19097 WebEOC Applicati
36	215	00756.0	220 NC	NR	RAMP - INCREMENTAL 19097 WebEOC Applicati
37	216	00756.0	220 NC	NR	84230 HIGH OFO_EFO TCAP ENVY
38	217	00756.0	220 NC	NR	81480 LOW OFO AND EFO
39	218	00756.0	220 NC	NR	RAMP - INCREMENTAL 84255 3DPM WORK ORL
40	219	00756.0	220 NC	NR	RAMP - INCREMENTAL 84255 3DPM WORK ORL
41	221	00756.0	220 NC	NR	RAMP - INCREMENTAL 84206 GAS GIS 2015 & 2
42	222	00756.0	220 NC	NR	RAMP - INCREMENTAL 84281 OSI PI GAS OPS I
43	223	00756.0	220 NC	NR	RAMP - INCREMENTAL 84298 RECORD & INFO I
44	224	00756.0	220 NC	NR	RAMP - INCREMENTAL 84312 RECORDS & INFO I
45	225	00756.0	220 NC	NR	RAMP - INCREMENTAL 84312 RECORDS & INFO I
46	226	00756.0	220 NC	NR	RAMP - INCREMENTAL 84312 RECORDS & INFO I
47	227	00756.0	200 NC	NR	RAMP - INCREMENTAL 84312 RECORDS & INFO I
48	228	00756.0	220 NC	NR	84239 Supply Mgmt Analytics & Reporting
49	229	00756.0	220 NC	NR	RAMP - INCREMENTAL 19131 HP GAS CONSTRI
50	230	00756.0	220 NC	NR	RAMP - INCREMENTAL 19131 HP GAS CONSTRI
51	231	00756.0	220 NC	NR	RAMP - Incremental Threat Response systems
52	232	00756.0	220 NC	NR	RAMP - Incremental Threat Response systems
53	233	00756.0	220 NC	NR	RAMP - Incremental Firewall Security
54	236	00756.0	220 NC	NR	RAMP - Incremental SCG Network Anomaly Detect
55	240	00756.0	220 NC	NR	RAMP - Incremental Enterprise Threat Intelligence
56	242	00756.0	220 NC	NR	RAMP - Incremental Insider Threat Detection / Prev
57	244	00756.0	200 NC	NR	RAMP - Incremental POF - Converged Perimeter S
58	245	00756.0	220 NC	NR	RAMP - Incremental POF - Host Based Protection
59	247	00756.0	200 NC	NR	RAMP - Incremental SSL Decryption
60	255	00756.0	220 NC	NR	RAMP - Incremental Critical Gas Infrastructure Prot
61	261	00756.0	220 NC	NR	RAMP - Incremental CASB (cloud data use)
62	263	00756.0	200 NC	NR	RAMP - Incremental Web Applications and Databa
63	264	00756.0	200 NC	NR	RAMP - Incremental Perimeter Tap Infrastructure R
64	265	00756.0	220 NC	NR	RAMP - Incremental Incident Response Secure Col
65	267	00756.0	220 NC	NR	RAMP - Incremental Enterprise Source Code Secur
66	269	00756.0	200 NC	NR	RAMP - Incremental Wired Network Preventative C
67	270	00756.0	220 NC	NR	RAMP - Incremental Multi Factor Authentication Re
68	272	00756.0	200 NC	NR	RAMP - Incremental My Account Multi Factor Auth
69	273	00756.0	220 NC	NR	RAMP - Incremental Threat Identification systems
70	275	00756.0	220 NC	NR	RAMP - Incremental Threat Detection systems
71	279	00766.0	220 NC	NR	84273 SCG VIRTUAL DESKTOP EXPANSION (VC

**SOUTHERN CALIFORNIA GAS COMPANY  
FULLY-LOADED CAPITAL  
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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description
72	288	00772.0	150	NC	NR	RAMP - INCREMENTAL 19078 Emergency Field C
73	298	00772.0	150	NC	Y	84306 SEU SESSION BORDER CONTROLLERS F
74	303	00774.0	220	NC	NR	19045 ACT/CCM Refresh Project
75	304	00774.0	220	NC	Y	19045 ACT/CCM Refresh Project
76	317	00774.0	220	NC	NR	19049 ENVOY Generation MA (Microservices Archt
77	318	00774.0	220	NC	Y	19049 ENVOY Generation MA (Microservices Archt
78	320	00774.0	220	NC	NR	19051 Major Markets Systems Enhancements
79	321	00774.0	220	NC	Y	19051 Major Markets Systems Enhancements
80	322	00774.0	220	NC	NR	19051 Major Markets Systems Enhancements
81	334	00774.0	220	NC	NR	84254 SEU CCC WORKFORCE MGMT OPT SOLI
82	346	00776.0	220	NC	NR	RAMP - INCREMENTAL 81452 CLICK UPGRADE
83	347	00776.0	220	NC	Y	81495 FINANCIAL PLNG & BUDGETING
84	348	00776.0	220	NC	NR	84325 SOFTWARE DEFINED DATA CENTER
85	349	00776.0	220	NC	Y	84295 OFFICE 365 ENABLEMENT & ADOPTION
86	351	00776.0	220	NC	NR	19126 IAM NexGen
87	352	00776.0	220	NC	Y	19126 IAM NexGen
88	353	00776.0	220	NC	NR	19129 FoF - Integrated Supplier Portal
89	354	00776.0	220	NC	Y	19129 FoF - Integrated Supplier Portal
90	355	00776.0	220	NC	NR	84284 TARIFF MANAGER 2 REPLACEMENT
91	356	00776.0	220	NC	Y	84293 SAP ECC ON HANA
92	357	00776.0	220	NC	NR	84293 SAP ECC ON HANA
93	358	00776.0	220	NC	Y	84293 SAP ECC ON HANA
94	359	00776.0	220	NC	NR	84229 GIS MOBILE REPLACEMENT
95	360	00776.0	200	NC	Y	84229 GIS MOBILE REPLACEMENT
96	361	00776.0	220	NC	NR	84229 GIS MOBILE REPLACEMENT
97	362	00776.0	220	NC	Y	RAMP - INCREMENTAL 19066 Enhanced M&R KP
98	363	00776.0	200	NC	NR	RAMP - INCREMENTAL 19066 Enhanced M&R KP
99	364	00776.0	220	NC	Y	RAMP - INCREMENTAL 19067 Field Data Collectic
100	365	00776.0	200	NC	NR	RAMP - INCREMENTAL 19067 Field Data Collectic
101	366	00776.0	220	NC	Y	RAMP - INCREMENTAL 19071 Measurement & Re
102	377	00776.0	220	NC	NR	RAMP - INCREMENTAL 19073 Enhanced Operatic
103	379	00776.0	220	NC	Y	RAMP - INCREMENTAL 19073 Enhanced Operatic
104	380	00776.0	220	NC	NR	RAMP - INCREMENTAL 19075 Gas Materials Trac
105	381	00776.0	220	NC	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac
106	382	00776.0	200	NC	NR	RAMP - INCREMENTAL 19075 Gas Materials Trac
107	383	00776.0	220	NC	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac
108	384	00776.0	200	NC	NR	19084 Sensitive Data Protection
109	385	00776.0	220	NC	Y	19084 Sensitive Data Protection
110	386	00776.0	220	NC	NR	19085 Web Portal and Application Modernization
111	387	00776.0	220	NC	Y	19085 Web Portal and Application Modernization
112	388	00776.0	200	NC	NR	19086 Software Defined Data Center Refresh 2019
113	389	00776.0	220	NC	Y	19086 Software Defined Data Center Refresh 2019
114	390	00776.0	220	NC	NR	19098 Big Data Advanced Analytics Enablement or
115	391	00776.0	200	NC	NR	19099 Enterprise BPM Workflow
116	392	00776.0	220	NC	Y	19099 Enterprise BPM Workflow
117	393	00776.0	220	NC	NR	19100 Environmental Tracking System Enhanceme
118	394	00776.0	220	NC	Y	19101 SAP BI & Analytics Platform Upgrade
119	395	00776.0	220	NC	NR	19106 Source Code Management Modernization
120	401	00776.0	220	NC	NR	84271 FoF - SUPPLY MANAGEMENT TRANSACT
121	402	00776.0	220	NC	NR	19118 Enterprise Data Layer Ph1
122	403	00776.0	220	NC	Y	19118 Enterprise Data Layer Ph1
123	404	00776.0	220	NC	NR	19118 Enterprise Data Layer Ph1
124	405	00776.0	220	NC	Y	19118 Enterprise Data Layer Ph1
125	406	00776.0	220	NC	NR	19118 Enterprise Data Layer Ph1
126	408	00777.0	200	NC	NR	84308 Network Core Refresh (Fabric Refresh)
127	412	00777.0	200	NC	Y	19076 Business Continuity Enhancement
128	413	00777.0	200	NC	NR	19076 Business Continuity Enhancement
129	414	00777.0	200	NC	Y	19076 Business Continuity Enhancement
130	415	00777.0	200	NC	NR	19077 Converged Computing Infrastructure 2018-2i
131	416	00777.0	200	NC	Y	19077 Converged Computing Infrastructure 2018-2i
132	417	00777.0	150	NC	NR	19079 Local Area Network Refresh (2018)
133	418	00777.0	150	NC	Y	19080 Local Area Network Refresh (2019)
134	421	00777.0	150	NC	NR	19087 Wide Area Network Refresh (2018)
135	425	00777.0	220	NC	NR	RAMP - INCREMENTAL 84225 GIS UPGRADE
136	426	00777.0	150	NC	Y	19088 Wide Area Network Refresh (2019)
137	429	00777.0	200	NC	NR	84305 CONVERGED COMPUTING INFRASTRUC
138	430	00777.0	200	NC	Y	19132 Pure Storage Upgrade
139	437	00784.0	220	NC	NR	19111 FoF - PACER OCS - Order Re-Prioritization
140	438	00784.0	220	NC	Y	19111 FoF - PACER OCS - Order Re-Prioritization
141	439	00784.0	220	NC	NR	19111 FoF - PACER OCS - Order Re-Prioritization



**SOUTHERN CALIFORNIA GAS COMPANY  
 FULLY-LOADED CAPITAL  
 MONTHLY TOTALS FOR YEARS 2017 - 2019  
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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description
142	440	00784.0	220 NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization
143	441	00784.0	220 NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization
144	448	00784.0	220 NC	NR	Y	81469 ENVOY NEXT GENERATION
145	454	00786.0	220 NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
146	455	00786.0	220 NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
147	456	00786.0	200 NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
148	457	00786.0	220 NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
149	458	00786.0	220 NC	NR	Y	19115 FoF - Operational Awareness
150	459	00786.0	220 NC	NR	Y	19116 FoF - Claims Analytics
151	460	00786.0	220 NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
152	461	00786.0	220 NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
153	462	00786.0	220 NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
154	463	00786.0	220 NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
155	464	00786.0	200 NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
156	465	00786.0	220 NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims

**SOUTHERN CALIFORNIA GAS COMPANY  
FULLY-LOADED CAPITAL  
MONTHLY TOTALS FOR YEARS 2017 - 2019  
(DOLLARS IN THOUSANDS)**

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description
10						Intangible
20						UGS - Non depreciable
30						UGS - Structures and Improvements
40						UGS - Depreciable
50						Trans - Non depreciable
60						Trans - Structures and Improvements
70						Trans - Depreciable
80						Dist - Non depreciable
90						Dist - Structures and Improvements
100						Dist - Depreciable
110						General Plant - Non depreciable
120						General Plant - Structures and Improvements
130						General Plant - Capital Tools
140						General Plant - Communications
150						General Plant - Communications 5 Yr
160						General Plant - Communications 7 Yr
170						General Plant - Communications 10 Yrs
180						General Plant - Communications 17 Yrs
190						General Plant - Misc
200						General Plant - Computer Hardware
210						General Plant - Software 2-4 Yrs
220						General Plant - Software 5-8 Yrs
230						General Plant - Software 9-12 Yrs
235						General Plant - Software 15 Yrs
240						General Plant - Software 20 Yrs
250						Cushion Gas - Non Current (Non-Deprec)

Total Fully-Loaded Capital (to Rate Base)

**SOUTHERN CALIFORNIA GAS COMPANY  
FULLY-LOADED CAPITAL  
MONTHLY TOTALS FOR YEARS 2017 - 2019  
(DOLLARS IN THOUSANDS)**

The CapEx data below from the 2019 GRC RO Model on this analysis all projects that are mandated, called overhauls, due to capital tools & equipment, due to capital expenditures for calculating the 2019 GRC RO

Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Shared (S)	Project Description
1	001510	100	NC	R	New Business Construction
100	004190	30	NC	NR	RAMP - PLAYA DEL REY-HILLSIDE SOIL EROSION
101	004190	40	NC	R	AUX EQUIPMENT - BLANKET PROJECTS
102	004410	40	NC	R	Plug and Abandon
103	004410	40	NC	R	Inspection/Return to Operation
104	004410	40	NC	R	Data Management
105	004410	40	NC	R	Emerging Monitoring Integrity and Safety Technology
106	004410	40	NC	R	Catholic Protection
11	001810	100	NC	R	Electronic Pressure Monitors (EPM)
12	001810	100	NC	R	Electronic Pressure Monitors (EPM)
124	005690	100	NC	NR	PSEP Pipeline Projects
127	005690	70	NC	NR	PSEP Pipeline Projects
129	005690	70	NC	NR	PSEP VALVE PROJECTS
13	001820	100	NC	NR	Remote Mtr Reading
130	005690	220	NC	NR	PSEP PMO Project
131	005690	70	NC	R	PSEP PMO Project
132	006170	70	NC	R	Land Rights (BC 617) & Buildings (BC 633)
134	006530	90	NC	R	Infrastructure & Improvements
135	006530	120	NC	R	Infrastructure & Improvements
136	006530	60	NC	R	Infrastructure & Improvements
137	006550	90	NC	NR	Facility Renovations
138	006550	90	NC	NR	Facility Renovations
139	006550	90	NC	NR	Facility Renovations
14	002510	100	NC	NR	Pressure Betterments - Routine
140	006550	120	NC	NR	Facility Renovations
141	006550	120	NC	NR	Facility Renovations
142	006550	90	NC	NR	Facility Renovations
143	006550	90	NC	R	Sustainability Projects
144	006550	120	NC	R	Sustainability Projects
145	006550	90	NC	R	RAMP Incremental - Facility Security
146	006550	120	NC	R	RAMP Incremental - Facility Security
147	006540	90	NC	R	Safety/Environmental - General Plant
148	006540	120	NC	R	Safety/Environmental - General Plant
149	006710	120	NC	NR	Bakersfield Multi-Use Facility
15	002520	100	NC	R	Main Replacements
150	007120	180	NC	NR	Facility Energy Management Systems
151	007160	180	NC	R	Fleet Capital Tools Replacement
152	007160	180	NC	NR	Fleet Training Center
153	007160	180	NC	R	Fleet UST Replacement Program
154	007250	130	NC	R	Capital Tools & Equipment - Routine
155	007250	130	NC	NR	Capital Tools & Equipment - Routine
156	007250	130	NC	R	Capital Tools & Equipment - Routine
157	007250	130	NC	R	Capital Tools & Equipment - Routine
158	007300	190	NC	R	Laboratory Equipment (BC730), Measurement Gas Main & Service Abandonments
16	002540	100	NC	R	Current NGV Projects
160	007340	100	NC	NR	Current NGV Projects
161	007340	100	NC	NR	Current NGV Projects
162	007340	100	NC	NR	Current NGV Projects
163	007340	100	NC	NR	Current NGV Projects
164	007340	100	NC	NR	Current NGV Projects
165	007340	100	NC	NR	Current NGV Projects
166	007340	100	NC	NR	Current NGV Projects
167	007340	100	NC	NR	Current NGV Projects
168	007340	100	NC	NR	Current NGV Projects
169	007340	100	NC	NR	Current NGV Projects
17	002560	100	NC	R	Service Replacements
170	007340	100	NC	NR	NGV Refueling Station 2017
171	007340	100	NC	NR	NGV Refueling Station 2018
172	007340	100	NC	NR	NGV Refueling Station 2019
174	007540	220	NC	NR	84303 AB802 Building Benchmarking
175	007540	220	NC	NR	84280 MY ACCOUNT FOR SCBS BILLED CUSTO
176	007540	220	NC	NR	84291 PACER OCS ORDER REPRIOR PH1
177	007540	220	NC	NR	81499 MSA INSPECTION PROJECT
179	007540	220	NC	NR	Pipeline Relocations - Freeway
18	002610	100	CO	R	19130 GT-NC Rate Changes
180	007540	220	NC	NR	19130 GT-NC Rate Changes
181	007540	220	NC	NR	19130 GT-NC Rate Changes

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Non-Routine (NR)	Shared Asset	Project Description
182	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19060 3DPM-Work Order
186	007560	220	NC	NR	N	84311 PINNACLE UPGRADE
187	007560	220	NC	NR	N	84311 PINNACLE UPGRADE
19	002610	100	NC	R	N	Pipeline Relocations - Freeway
194	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imag
195	007560	200	NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imag
196	007560	220	NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat
197	007560	200	NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat
198	007560	220	NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat
199	007560	220	NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc
2	001510	100	NC	R	N	New Business Construction
20	002620	100	CO	R	N	Pipeline Relocations - Franchise
200	007560	200	NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc
201	007560	220	NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc
202	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey
203	007560	200	NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey
204	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey
21	002620	100	NC	R	N	Pipeline Relocations - Franchise
22	002640	100	NC	R	N	Meter Guards
220	007560	220	NC	NR	N	RAMP - INCREMENTAL 84220 MATERIAL TRACE
23	002650	100	NC	R	N	Regulator Stations
231	007580	220	NC	NR	N	RAMP - Incremental PKI Rebuild
233	007580	220	NC	NR	Y	RAMP - Incremental Threat Response systems
235	007580	220	NC	NR	Y	RAMP - Incremental Threat Recovery systems
237	007580	200	NC	NR	Y	RAMP - Incremental Forensics System Rebuild
239	007580	220	NC	NR	N	RAMP - Incremental SCG Network Anomaly Detect
24	002670	100	NC	R	N	Supply Line Replacements
241	007580	220	NC	NR	Y	RAMP - Incremental Enterprise Threat Intelligence
243	007580	220	NC	NR	Y	RAMP - Incremental Insider Threat Detection / Prev
246	007580	220	NC	NR	Y	RAMP - Incremental FOF - Host Based Protection
248	007580	220	NC	NR	Y	RAMP - Incremental Email Spam Protection
249	007580	220	NC	NR	Y	RAMP - Incremental Email Spam Protection
25	002700	100	CO	R	N	Other Distribution Capital Projects
250	007580	200	NC	NR	N	RAMP - Incremental IS Zone Rebuild
251	007580	220	NC	NR	Y	RAMP - Incremental Network Security Monitoring
252	007580	220	NC	NR	Y	RAMP - Incremental Network Security Monitoring
253	007580	220	NC	NR	Y	RAMP - Incremental Security Orchestration
254	007580	220	NC	NR	Y	RAMP - Incremental Security Orchestration
256	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
257	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
258	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
259	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
26	002700	100	NC	R	N	Other Distribution Capital Projects
260	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot
262	007580	220	NC	NR	Y	RAMP - Incremental CASB (cloud data use)
266	007580	220	NC	NR	Y	RAMP - Incremental Incident Response Secure Col
268	007580	220	NC	NR	Y	RAMP - Incremental Enterprise Source Code Secur
271	007580	220	NC	NR	Y	RAMP - Incremental Multi Factor Authentication Re
274	007580	220	NC	NR	Y	RAMP - Incremental Threat Identification systems
276	007580	220	NC	NR	Y	RAMP - Incremental Threat Detection systems
280	007660	220	NC	NR	N	RAMP - INCREMENTAL 84232 VIRTUAL LEARNIN
281	007700	150	NC	NR	N	81479 SCG OUT OF BAND MGMT
282	007700	200	NC	R	N	19081 SCG Self Support Small Cap 2017-2019 (Rc
283	007720	150	NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH
284	007720	150	NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH
285	007720	150	NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH
286	007720	180	NC	NR	N	84288 SCG COMM T1/T0P SHELTER REPLACE
287	007720	180	NC	NR	N	84289 SCG COMM MOUNT DAVID SHELTER REF
289	007720	150	NC	NR	N	19089 Communications Reliability Shelter Replacer
29	002760	100	NC	R	N	Profs to Sup Trans. - PIP
290	007720	150	NC	NR	N	19089 Communications Reliability Shelter Replacer
291	007720	150	NC	NR	N	19089 Communications Reliability Shelter Replacer
292	007720	150	NC	NR	N	19090 Communications Reliability Shelter Replacer
293	007720	150	NC	NR	N	19090 Communications Reliability Shelter Replacer
294	007720	150	NC	NR	N	19091 Communications Reliability Shelter Replacer
295	007720	150	NC	NR	N	19091 Communications Reliability Shelter Replacer
296	007720	150	NC	NR	N	19092 Communications Reliability Shelter Replacer
297	007720	150	NC	NR	N	19092 Communications Reliability Shelter Replacer
299	007740	220	NC	NR	N	19044 Credit and Coll Optimization Phase 4
3	001510	140	NC	R	N	New Business Construction

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Non-Routine (NR)	Shared Asset	Project Description
30	00277.0	100	NC	R	N	Distribution Integrity Management
300	00774.0	220	NC	NR	N	19044 Credit and Coil Optimization Phase 4
301	00774.0	220	NC	NR	N	19044 Credit and Coil Optimization Phase 4
302	00774.0	220	NC	NR	N	19044 Credit and Coil Optimization Phase 4
305	00774.0	220	NC	NR	N	19046 Billing Projection Engine (Internal BTA Alert)
306	00774.0	220	NC	NR	N	84322 CIS Segregation of Duties (SoD) Project
307	00774.0	220	NC	NR	N	84322 CIS Segregation of Duties (SoD) Project
308	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll
309	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll
31	00277.0	220	NC	NR	N	Distribution Integrity Management
310	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll
311	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll
312	00774.0	220	NC	NR	N	84324 Residential 2 PSI Service
313	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications
314	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications
315	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications
316	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications
319	00774.0	220	NC	NR	N	19050 IVR Usability Enhancements
32	00280.0	100	NC	R	N	Gas Energy Measurement Systems (GEMS)
323	00774.0	220	NC	NR	N	19053 My Account Additional Self-Service Features
324	00774.0	220	NC	NR	N	19053 My Account Additional Self-Service Features
325	00774.0	220	NC	NR	N	19054 My Account Customer Engagement Improve
326	00774.0	220	NC	NR	N	19054 My Account Customer Engagement Improve
327	00774.0	220	NC	NR	N	19055 Optimizing Self-Service Payment Extension
328	00774.0	220	NC	NR	N	19057 Socialgas.com My Account Alignment
329	00774.0	220	NC	NR	N	19057 Socialgas.com My Account Alignment
33	00301.0	70	NC	NR	N	GT - New Construction
332	00774.0	220	NC	NR	N	19059 CTAs Customer Data Exchange - EDI Optior
333	00774.0	220	NC	NR	N	19059 CTAs Customer Data Exchange - EDI Optior
335	00774.0	220	NC	NR	N	84285 CUSTOMER EXPERIENCE
336	00774.0	220	NC	NR	N	84227 SOG CUSTOMER SERVICE ROUTING
337	00774.0	220	NC	NR	N	RAMP - INCREMENTAL 84-309 CPD PHASE 3
338	00774.0	220	NC	NR	N	84310 SOCIALGAS.COM TRANSACTIONAL AND F
339	00774.0	220	NC	NR	N	19128 CIS Front-end Replacement
34	00301.0	70	NC	R	N	GT - New Construction
340	00774.0	220	NC	NR	N	19128 CIS Front-end Replacement
341	00776.0	200	NC	NR	N	19120 DCU LTE Upgrade Program
342	00776.0	200	NC	NR	N	19120 DCU LTE Upgrade Program
343	00776.0	220	NC	NR	N	19121 DCU Software IS Upgrade
344	00776.0	220	NC	NR	N	19121 DCU Software IS Upgrade
345	00776.0	220	NC	NR	N	81444 FLEET IM5 SYSTEM UPGRADE PH1
35	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private
350	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19125 GAS OPERATION
36	00304.0	70	CO	NR	N	GT - Pipeline Relocations - Franchise/Private
367	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
368	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
369	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
37	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private
370	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an
371	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations, Mi
372	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations, Mi
373	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19070 High Pressure Con
374	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19070 High Pressure Con
375	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19071 Measurement & Re
376	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re
378	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re
38	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private
39	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private
396	00776.0	220	NC	NR	N	19103 SCG Fleet Fuel Management Phase II
397	00776.0	220	NC	NR	N	19103 SCG Fleet Fuel Management Phase II
398	00776.0	220	NC	NR	N	19105 SoCalGas Facility Optimization and System
399	00776.0	220	NC	NR	N	19105 SoCalGas Facility Optimization and System
4	00163.0	100	NC	R	N	Meters
40	00304.0	70	NC	R	N	GT - Pipeline Relocations - Franchise/Private
400	00776.0	220	NC	NR	N	19105 SoCalGas Facility Optimization and System
407	00776.0	220	NC	NR	N	19119 DCU Compliance Inspection Work Mgmt
408	00776.0	220	NC	NR	N	19119 DCU Compliance Inspection Work Mgmt
41	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private
410	00777.0	200	NC	NR	N	84256 SOG ENTERPRISE DESKTOP REFRESH
411	00777.0	200	NC	NR	N	84256 SOG ENTERPRISE DESKTOP REFRESH

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Non-Routine (NR)	Shared Asset	Project Description
419	00777.0	150	NC	NR	N	19082 Private Network Refresh (2018)
42	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private
420	00777.0	150	NC	NR	N	19083 Private Network Refresh (2019)
422	00777.0	200	NC	NR	N	19102 SCG Conf Room AV Upgrade
423	00777.0	200	NC	NR	N	19104 SCG Fleet M5 Upgrade Phase III (BOB) Cor
424	00777.0	200	NC	NR	N	19104 SCG Fleet M5 Upgrade Phase III (BOB) Cor
427	00777.0	200	NC	NR	N	RAMP - INCREMENTAL 19122 MDT Refresh 2018
428	00777.0	200	NC	NR	N	RAMP - INCREMENTAL 19122 MDT Refresh 2018
43	00304.0	70	CO	NR	N	GT - Pipeline Relocations - Franchise/Private
431	00784.0	220	NC	NR	N	19107 FoF - CIS Pre-Bill AMI Enhancement
432	00784.0	220	NC	NR	N	19107 FoF - CIS Pre-Bill AMI Enhancement
433	00784.0	220	NC	NR	N	19109 FoF - Energy Diversion
434	00784.0	220	NC	NR	N	19109 FoF - Energy Diversion
435	00784.0	220	NC	NR	N	19110 FoF - ICDA Phase 3
436	00784.0	220	NC	NR	N	19110 FoF - ICDA Phase 3
44	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private
442	00784.0	220	NC	NR	N	19112 FoF - Paperless Initiatives
443	00784.0	220	NC	NR	N	19112 FoF - Paperless Initiatives
444	00784.0	220	NC	NR	N	19112 FoF - Paperless Initiatives
445	00784.0	220	NC	NR	N	19112 FoF - Paperless Initiatives
446	00784.0	220	NC	NR	N	19113 FoF - Performance Management for office st
447	00784.0	220	NC	NR	N	19113 FoF - Performance Management for office st
449	00784.0	220	NC	NR	N	84770 INTEGRATED CUSTOMER DATA & ANALY
45	00304.0	70	CO	NR	N	GT - Pipeline Relocations - Franchise/Private
450	00784.0	200	NC	NR	N	84780 INTEGRATED CUSTOMER DATA & ANALY
451	00785.0	150	NC	NR	N	19108 FoF - CSF PACER Mobile Platform
452	00785.0	150	NC	NR	N	19108 FoF - CSF PACER Mobile Platform
453	00785.0	150	NC	NR	N	19108 FoF - CSF PACER Mobile Platform
46	00304.0	70	CO	NR	N	GT - Pipeline Relocations - Franchise/Private
467	00811.0	200	NC	NR	N	AM - Computer Hardware Labor/Non-Labor
468	00811.0	200	NC	NR	N	AM - Computer Hardware Labor/Non-Labor
469	00811.0	200	NC	NR	N	AM - Computer Hardware Labor/Non-Labor
470	00304.0	70	NC	R	N	GT - Pipeline Relocations - Franchise/Private
471	00811.0	200	NC	NR	N	AM - Computer Hardware Labor/Non-Labor
472	00811.0	220	NC	NR	N	AM - Computer Software Labor/Non-Labor
473	00811.0	220	NC	NR	N	AM - Computer Software Labor/Non-Labor
474	00811.0	220	NC	NR	N	AM - Computer Software Labor/Non-Labor
475	00811.0	220	NC	NR	N	AM - Computer Software Labor/Non-Labor
476	00811.0	220	NC	NR	N	AM - Self-Developed Software Labor/Non-Labor
477	00811.0	220	NC	NR	N	AM - Self-Developed Software Labor/Non-Labor
478	00811.0	220	NC	NR	N	AM - Self-Developed Software Labor/Non-Labor
479	00811.0	140	NC	R	N	AM - Data Collector Unit Labor/Non-Labor
48	00308.0	70	NC	NR	N	GT - M&R Stations
480	00811.0	100	NC	R	N	AM - Module Installs Labor/Non-Labor
481	00811.0	100	NC	R	N	AM - Meter Installs Labor/Non-Labor
482	00811.0	190	NC	R	N	AM - Data Collector Unit Poles Labor/Non-Labor
483	01006.0	100	NC	R	N	Field Capital Support
485	01002.0	70	NC	R	N	Supervision and Engineering Overhead Pool
486	00151.0	100	NC	R	N	New Business Trench Reimbursement
487	00305.0	70	NC	R	N	MP Comp Sta Add/Rpls/Pre 2004
488	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
489	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
49	00308.0	70	NC	NR	N	GT - M&R Stations
490	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
491	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
492	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
493	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
494	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
495	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
496	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
497	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
498	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
499	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
500	00308.0	70	CO	NR	N	GT - M&R Stations
501	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
502	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven
503	00312.0	70	NC	R	N	MP PL Rpls / Externally Driven
504	00312.0	70	NC	NR	N	MP PL Rpls / Externally Driven

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505	00312.0	70	NC	R	N	MP PL Rols / Externally Driven
506	00312.0	70	NC	R	N	MP PL Rols / Externally Driven
507	00315.0	70	NC	R	N	MP Comp Sta Add/Rols / Externally Driven
508	00315.0	70	NC	R	N	MP Comp Sta Add/Rols / Externally Driven
509	00315.0	70	NC	NR	N	MP Comp Sta Add/Rols / Externally Driven
51	00308.0	70	NC	NR	N	GT - M&R Stations
510	00315.0	70	NC	NR	N	MP Comp Sta Add/Rols / Externally Driven
511	00315.0	70	NC	NR	N	MP Comp Sta Add/Rols / Externally Driven
512	00315.0	70	NC	NR	N	MP Comp Sta Add/Rols / Externally Driven
513	00315.0	70	NC	R	N	MP Comp Sta Add/Rols / Externally Driven
514	00315.0	70	NC	R	N	MP Comp Sta Add/Rols / Externally Driven
515	00315.0	70	NC	R	N	MP Comp Sta Add/Rols / Externally Driven
516	00315.0	70	NC	NR	N	MP Comp Sta Add/Rols / Externally Driven
517	00315.0	70	NC	NR	N	MP Comp Sta Add/Rols / Externally Driven
518	00315.0	70	NC	R	N	MP Comp Sta Add/Rols / Externally Driven
519	00315.0	70	NC	R	N	MP Comp Sta Add/Rols / Externally Driven
52	00308.0	70	NC	NR	N	GT - M&R Stations
520	00325.0	70	NC	R	N	MP Comp Sta Add/Rols / Volume Driven
523	00335.0	70	NC	NR	N	MP Comp Sta Add/Rols / Quality/Economic Driven
524	00335.0	70	NC	NR	N	MP Comp Sta Add/Rols / Quality/Economic Driven
525	00335.0	70	NC	NR	N	MP Comp Sta Add/Rols / Quality/Economic Driven
526	00335.0	70	NC	NR	N	MP Comp Sta Add/Rols / Quality/Economic Driven
527	00312.0	70	NC	R	N	GT PL Rols / Externally Driven
528	00312.0	220	NC	NR	N	GT PL Rols / Externally Driven
53	00308.0	70	NC	NR	N	GT - M&R Stations
54	00308.0	70	NC	NR	N	GT - M&R Stations
55	00308.0	70	NC	R	N	GT - M&R Stations
57	00309.0	70	NC	NR	N	GT - Aux Equipment
58	00309.0	70	NC	R	N	GT - Aux Equipment
59	00309.0	60	NC	NR	N	GT - Aux Equipment
60	00309.0	70	NC	NR	N	GT - Aux Equipment
61	00309.0	70	NC	NR	N	GT - Aux Equipment
62	00309.0	70	NC	NR	N	RAMP - Strain Gauge Installation projects
63	00313.0	70	NC	R	N	GT PL Reloc-Fwy / Externally Driven
64	00316.0	70	NC	R	N	GT Cathodic Protection / Externally Driven
65	00316.0	70	NC	R	N	GT Cathodic Protection / Externally Driven
66	00343.0	140	NC	NR	Y	Distribution Operations Control Center and Technol
67	00343.0	70	NC	NR	N	Distribution Operations Control Center and Technol
68	00343.0	140	NC	NR	Y	Distribution Operations Control Center and Technol
7	00164.0	100	NC	R	N	Regulators
70	00411.0	40	NC	NR	N	GOLETA - MAIN UNIT #4 OVERHAUL & ENGINE
71	00411.0	40	NC	NR	N	HONOR RANCH - REPLACE MAIN COMPRESSOR
72	00411.0	40	NC	NR	N	PLAYADEL REY - WET GAS COMPRESSOR
73	00411.0	40	NC	NR	N	ALISO CANYON - TURBINE REPLACEMENT PRC
74	00411.0	40	NC	R	N	COMPRESSOR STATIONS - BLANKET PROJECT
75	00412.0	40	NC	R	N	RAMP - C1 - WELL REPLACEMENTS
76	00412.0	40	NC	R	N	RAMP - C2 - WELL PLUG & ABANDON
77	00412.0	40	NC	R	N	RAMP - C2 - WELL PLUG & ABANDON
78	00412.0	40	NC	R	N	RAMP - C3 - TUBING UPSIZING
79	00412.0	40	NC	R	N	RAMP - C4 - WELL WORKOVERS
8	00173.0	100	NC	R	N	Cathodic Protection (CP) Capital
80	00412.0	40	NC	R	N	RAMP - C5 - WELLHEAD REPAIRS AND REPLAC
82	00412.0	40	NC	R	N	RAMP - C7 - GAS STORAGE - WELLS - BLANKET
83	00412.0	250	NC	R	N	C8 - CUSHION GAS PURCHASE
85	00413.0	40	NC	R	N	ALISO CANYON - VALVE REPLACEMENTS
86	00413.0	40	NC	R	N	RAMP - ALISO PIPE BRIDGE REPLACEMENT
87	00413.0	40	NC	R	N	PIPELINES - BLANKET PROJECTS
88	00414.0	40	NC	NR	N	ALISO CANYON DEHYDRATION UPGRADES
89	00414.0	40	NC	NR	N	ALISO CANYON DEHYDRATION UPGRADES
9	00173.0	100	NC	R	N	Cathodic Protection (CP) Capital
90	00414.0	40	NC	NR	N	GOLETA DEHYDRATION UPGRADES
91	00414.0	40	NC	R	N	PURIFICATION - BLANKET PROJECTS
92	00419.0	40	NC	R	N	ALISO CANYON - OVERHEAD POWER SYSTEM
93	00419.0	40	NC	NR	N	ALISO CANYON - GO-95 ELECTRICAL SYSTEM I
94	00419.0	40	NC	R	N	ALISO CANYON - GO-95 ELECTRICAL SYSTEM I
95	00419.0	30	NC	NR	N	RAMP - ALISO CANYON-FERNANDO FEE 32 SLC
96	00419.0	30	NC	NR	N	RAMP - ALISO CANYON-FERNANDO FEE 32 SLC
97	00419.0	30	NC	NR	N	RAMP - ALISO CANYON-FERNANDO FEE 32 SLC
98	00419.0	40	NC	NR	N	ALISO CANYON SESNON GATHERING PLANT R
99	00419.0	30	NC	NR	N	HONOR RANCH - OPERATIONS CENTER MODE







**SOUTHERN CALIFORNIA GAS COMPANY  
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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / Non-Routine (NR)	Shared Asset	Project Description
288	00772.0	150	NC	NR	Y	RAMP - INCREMENTAL 19078 Emergency Field C
298	00772.0	150	NC	NR	Y	84306 SEU SESSION BORDER CONTROLLERS F
303	00774.0	220	NC	NR	Y	19045 ACT/CCM Refresh Project
304	00774.0	220	NC	NR	Y	19045 ACT/CCM Refresh Project
317	00774.0	220	NC	NR	Y	19049 ENVOY Generation MA (Microservice Archi
318	00774.0	220	NC	NR	Y	19049 ENVOY Generation MA (Microservice Archi
320	00774.0	220	NC	NR	Y	19051 Major Markets Systems Enhancements
321	00774.0	220	NC	NR	Y	19051 Major Markets Systems Enhancements
322	00774.0	220	NC	NR	Y	19051 Major Markets Systems Enhancements
334	00774.0	220	NC	NR	Y	84254 SEU CCC WORKFORCE MGMT OPT SOLI
346	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 81452 CLICK UPGRADE
347	00776.0	220	NC	NR	Y	81495 FINANCIAL PLNG & BUDGETING
348	00776.0	220	NC	NR	Y	84325 SOFTWARE DEFINED DATA CENTER
349	00776.0	220	NC	NR	Y	84295 OFFICE 365 ENABLEMENT & ADOPTION
351	00776.0	220	NC	NR	Y	19126 IAM NextGen
352	00776.0	220	NC	NR	Y	19129 FoF - Integrated Supplier Portal
353	00776.0	220	NC	NR	Y	19129 FoF - Integrated Supplier Portal
354	00776.0	220	NC	NR	Y	84284 TARIFF MANAGER 2 REPLACEMENT
355	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA
356	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA
357	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA
358	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA
359	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA
360	00776.0	200	NC	NR	Y	84229 GIS MOBILE REPLACEMENT
361	00776.0	220	NC	NR	Y	84229 GIS MOBILE REPLACEMENT
362	00776.0	220	NC	NR	Y	84248 2019 RO MODEL & GRID ENHANCEMENT
363	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19066 Enhanced M&R KP
364	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19067 Field Data Collecti
365	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19067 Field Data Collecti
366	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re
377	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19073 Enhanced Operati
379	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19073 Enhanced Operati
380	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac
381	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac
382	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac
383	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac
384	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac
385	00776.0	220	NC	NR	Y	19084 Sensitive Data Protection
386	00776.0	220	NC	NR	Y	19084 Sensitive Data Protection
387	00776.0	220	NC	NR	Y	19085 Web Portal and Application Modernization
388	00776.0	200	NC	NR	Y	19085 Web Portal and Application Modernization
389	00776.0	220	NC	NR	Y	19086 Software Defined Data Center Refresh 2019
390	00776.0	220	NC	NR	Y	19088 Big Data Advanced Analytics Enablement or
391	00776.0	200	NC	NR	Y	19099 Enterprise BPM Workflow
392	00776.0	220	NC	NR	Y	19100 Environmental Tracking System Enhanceme
393	00776.0	220	NC	NR	Y	19101 SAP BI & Analytics Platform Upgrade
394	00776.0	220	NC	NR	Y	19106 Source Code Management Modernization
401	00776.0	220	NC	NR	Y	84271 FoF - SUPPLY MANAGEMENT TRANSACT
402	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1
403	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1
404	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1
405	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1
406	00776.0	220	NC	NR	Y	84308 Network Core Refresh (Fabric Refresh)
409	00777.0	200	NC	NR	Y	19076 Business Continuity Enhancement
412	00777.0	200	NC	NR	Y	19076 Business Continuity Enhancement
413	00777.0	200	NC	NR	Y	19076 Business Continuity Enhancement
414	00777.0	200	NC	NR	Y	19076 Business Continuity Enhancement
415	00777.0	200	NC	NR	Y	19077 Converged Computing Infrastructure 2018-21
416	00777.0	200	NC	NR	Y	19079 Local Area Network Refresh (2018)
417	00777.0	150	NC	NR	Y	19080 Local Area Network Refresh (2018)
418	00777.0	150	NC	NR	Y	19087 Wide Area Network Refresh (2018)
421	00777.0	150	NC	NR	Y	RAMP - INCREMENTAL 84225 GIS UPGRADE
425	00777.0	220	NC	NR	Y	19088 Wide Area Network Refresh (2019)
426	00777.0	150	NC	NR	Y	84305 CONVERGED COMPUTING INFRASTRUC
429	00777.0	200	NC	NR	Y	19132 Pure Storage Upgrade
430	00777.0	200	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization
437	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization
438	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization
439	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization

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440	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization
441	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization
448	00784.0	220	NC	NR	Y	81469 ENVOY NEXT GENERATION
454	00786.0	220	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
455	00786.0	220	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
456	00786.0	200	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
457	00786.0	220	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase
458	00786.0	220	NC	NR	Y	19115 FoF - Operational Awareness
459	00786.0	220	NC	NR	Y	19115 FoF - Operational Awareness
460	00786.0	220	NC	NR	Y	19116 FoF - Claims Analytics
461	00786.0	220	NC	NR	Y	19116 FoF - Claims Analytics
462	00786.0	220	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
463	00786.0	220	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
464	00786.0	200	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims
465	00786.0	220	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims

**SOUTHERN CALIFORNIA GAS COMPANY  
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The CapEx data below from the 2019 GRC RO Model has been analyzed to determine which projects are more likely than not to be repairs eligible. Based on this analysis all projects that are mandated, collectible, due to structures & improvements, due to betterments, due to large compressor station overhauls, due to capital tools & equipment, due to IT & telecommunications and due to new business have been excluded from the repairs qualified base capital expenditures for calculating the 2019 GRC repairs deduction.

Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description	2017	2018	2019	RA %	CapEx - 2017	CapEx - 2018	CapEx - 2019
10	Intangible												
20	UGS - Non depreciable												
30	UGS - Structures and Improvements						1,624	4,625	4,017				
40	UGS - Depreciable						208,812	186,421	166,221		103,963	92,639	99,320
50	Trans - Non depreciable						5,530	4,811	4,954				
60	Trans - Structures and Improvements						202,088	276,384	393,732		104,747	108,229	88,671
70	Trans - Depreciable						17,932	24,454	38,584				
80	Dist - Non depreciable						463,174	533,074	717,935		227,094	293,322	316,252
100	Dist - Depreciable												
110	General Plant - Non depreciable						17,035	33,468	28,201				
120	General Plant - Structures and Improvements						15,155	15,453	13,852				
130	General Plant - Capital Tools						8,697	7,941	38,223				
140	General Plant - Communications						20,288	31,862	27,038				
150	General Plant - Communications 5 Yr												
160	General Plant - Communications 7 Yr												
170	General Plant - Communications 10 Yrs												
180	General Plant - Communications 17 Yrs												
190	General Plant - Misc						1,202						
200	General Plant - Computer Hardware						4,340	5,533	4,341				
210	General Plant - Software 2-4 Yrs						36,653	73,221	79,873				
220	General Plant - Software 5-8 Yrs												
230	General Plant - Software 9-12 Yrs						124,763	122,746	164,793				
235	General Plant - Software 15 Yrs						566						
240	General Plant - Software 20 Yrs												
250	Cushion Gas - Non Current (Non-Deprec)								2,340				
							<b>1,127,859</b>	<b>1,319,993</b>	<b>1,704,094</b>		<b>435,823</b>	<b>494,189</b>	<b>504,243</b>
Total Fully-Loaded Capital (to Rate Base)													

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / N-Routine (NR)	Shared Asset	Project Description	2017			2018			2019			RA %			CapEx - Repair Allowance		
							2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
1	001510	100	NC	R	N	New Business Construction	65,793	81,442	84,584	N	-	-	-	-	-	-	-	-	-	-	-
100	004190	30	NC	NR	N	RAMP - PLAYA DEL REY-HILLSIDE SOIL EROSION	406	2,570	1,057	N	-	-	-	-	-	-	-	-	-	-	-
101	004190	40	NC	R	N	AUX EQUIPMENT - BLANKET PROJECTS	13,528	11,544	12,774	Y	13,528	11,544	12,774	-	-	-	-	-	-	-	-
102	004410	40	NC	R	N	Plug and Abandon	3,834	1,999	-	N	-	-	-	-	-	-	-	-	-	-	-
103	004410	40	NC	R	N	Inspection/Return to Operation	69,530	71,687	50,603	N	-	-	-	-	-	-	-	-	-	-	-
104	004410	40	NC	R	N	Data Management	2,603	1,421	714	N	-	-	-	-	-	-	-	-	-	-	-
105	004410	40	NC	R	N	Emerging Monitoring Integrity and Safety Technology	-	-	5,494	N	-	-	-	-	-	-	-	-	-	-	-
106	004410	40	NC	R	N	Cathodic Protection	-	-	1,648	N	-	-	-	-	-	-	-	-	-	-	-
11	001810	100	NC	R	N	Electronic Pressure Monitors (EPM)	899	923	895	Y	899	923	895	-	-	-	-	-	-	-	-
12	001810	100	NC	R	N	Electronic Pressure Monitors (EPM)	392	531	392	Y	392	531	392	-	-	-	-	-	-	-	-
124	005690	100	NC	NR	N	PSEP Pipeline Projects	-	-	14,148	N	-	-	-	-	-	-	-	-	-	-	-
127	005690	70	NC	NR	N	PSEP Pipeline Projects	-	-	2,299	N	-	-	-	-	-	-	-	-	-	-	-
129	005690	70	NC	NR	N	PSEP VALVE PROJECTS	5,366	9,020	76,982	Y	5,366	9,020	76,982	-	-	-	-	-	-	-	-
13	001820	100	NC	NR	N	Remote Mtr Reading	1,132	3,250	1,132	Y	1,132	3,250	1,132	-	-	-	-	-	-	-	-
130	005690	220	NC	NR	N	PSEP PMO Project	812	874	855	N	-	-	-	-	-	-	-	-	-	-	-
131	005690	70	NC	R	N	PSEP PMO Project	-	-	10,284	N	-	-	-	-	-	-	-	-	-	-	-
132	006170	70	NC	R	N	Land Rights (BC 617) & Buildings (BC 633)	411	415	421	N	-	-	-	-	-	-	-	-	-	-	-
134	006530	90	NC	R	N	Infrastructure & Improvements	11,019	11,159	11,506	N	-	-	-	-	-	-	-	-	-	-	-
135	006530	120	NC	R	N	Infrastructure & Improvements	7,712	9,675	8,022	N	-	-	-	-	-	-	-	-	-	-	-
136	006530	60	NC	R	N	Infrastructure & Improvements	810	805	868	N	-	-	-	-	-	-	-	-	-	-	-
137	006550	90	NC	NR	N	Facility Renovations	1,826	4,105	-	N	-	-	-	-	-	-	-	-	-	-	-
138	006550	90	NC	NR	N	Facility Renovations	2,007	1,029	-	N	-	-	-	-	-	-	-	-	-	-	-
139	006550	90	NC	NR	N	Facility Renovations	-	1,540	4,764	N	-	-	-	-	-	-	-	-	-	-	-
14	002510	100	NC	NR	N	Pressure Betterments - Routine	35,959	36,924	35,810	N	-	-	-	-	-	-	-	-	-	-	-
140	006550	120	NC	NR	N	Facility Renovations	-	2,684	8,309	N	-	-	-	-	-	-	-	-	-	-	-
141	006550	120	NC	NR	N	Facility Renovations	-	9,161	8,172	N	-	-	-	-	-	-	-	-	-	-	-
142	006550	90	NC	NR	N	Facility Renovations	-	2,053	17,731	N	-	-	-	-	-	-	-	-	-	-	-
143	006550	90	NC	NR	N	Sustainability Projects	679	2,115	2,064	N	-	-	-	-	-	-	-	-	-	-	-
144	006550	120	NC	R	N	Sustainability Projects	829	1,118	1,439	N	-	-	-	-	-	-	-	-	-	-	-
145	006550	90	NC	R	N	RAMP Incremental - Facility Security	-	370	381	N	-	-	-	-	-	-	-	-	-	-	-
146	006550	120	NC	R	N	RAMP Incremental - Facility Security	-	258	266	N	-	-	-	-	-	-	-	-	-	-	-
147	006540	120	NC	R	N	Safety/Environmental - General Plant	1,490	1,278	1,270	N	-	-	-	-	-	-	-	-	-	-	-
148	006540	120	NC	R	N	Safety/Environmental - General Plant	1,043	893	886	N	-	-	-	-	-	-	-	-	-	-	-
149	006710	120	NC	NR	N	Bakersfield Multi-Use Facility	7,450	7,528	48,958	Y	7,450	7,528	48,958	-	-	-	-	-	-	-	-
15	002520	100	NC	NR	N	Main Replacements	49,161	50,480	48,958	Y	49,161	50,480	48,958	-	-	-	-	-	-	-	-
150	007120	180	NC	NR	N	Main Replacements	1,042	535	-	N	-	-	-	-	-	-	-	-	-	-	-
151	007160	180	NC	NR	N	Fleet Capital Tools Replacement	258	286	276	N	-	-	-	-	-	-	-	-	-	-	-
152	007160	180	NC	NR	N	Fleet Training Center	313	964	-	N	-	-	-	-	-	-	-	-	-	-	-
153	007160	180	NC	R	N	Fleet US1 Replacement Program	-	1,120	1,563	N	-	-	-	-	-	-	-	-	-	-	-
154	007250	130	NC	R	N	Capital Tools & Equipment - Routine	9,395	11,541	13,852	N	-	-	-	-	-	-	-	-	-	-	-
155	007250	130	NC	R	N	Capital Tools & Equipment - Routine	4,003	2,717	-	N	-	-	-	-	-	-	-	-	-	-	-
156	007250	130	NC	R	N	Capital Tools & Equipment - Routine	1,756	-	-	N	-	-	-	-	-	-	-	-	-	-	-
157	007250	130	NC	R	N	Capital Tools & Equipment - Routine	-	1,195	-	N	-	-	-	-	-	-	-	-	-	-	-
158	007300	190	NC	R	N	Laboratory Equipment (BC730), Measurement Gas	2,339	2,404	2,502	N	-	-	-	-	-	-	-	-	-	-	-
16	002540	100	NC	NR	N	Main & Service Abandonments	14,416	16,827	18,282	Y	14,416	16,827	18,282	-	-	-	-	-	-	-	-
160	007340	100	NC	NR	N	CURRENT NGV PROJECTS	787	-	-	Y	787	-	-	-	-	-	-	-	-	-	-
161	007340	100	NC	NR	N	CURRENT NGV PROJECTS	245	-	-	Y	245	-	-	-	-	-	-	-	-	-	-
162	007340	100	NC	NR	N	CURRENT NGV PROJECTS	1,713	-	-	Y	1,713	-	-	-	-	-	-	-	-	-	-
163	007340	100	NC	NR	N	CURRENT NGV PROJECTS	600	-	-	Y	600	-	-	-	-	-	-	-	-	-	-
164	007340	100	NC	NR	N	CURRENT NGV PROJECTS	600	-	-	Y	600	-	-	-	-	-	-	-	-	-	-
165	007340	100	NC	NR	N	CURRENT NGV PROJECTS	877	-	-	Y	877	-	-	-	-	-	-	-	-	-	-
166	007340	100	NC	NR	N	CURRENT NGV PROJECTS	2,777	-	-	Y	2,777	-	-	-	-	-	-	-	-	-	-
167	007340	100	NC	NR	N	CURRENT NGV PROJECTS	145	-	-	Y	145	-	-	-	-	-	-	-	-	-	-
168	007340	100	NC	NR	N	CURRENT NGV PROJECTS	343	1,056	-	Y	343	1,056	-	-	-	-	-	-	-	-	-
169	007340	100	NC	NR	N	CURRENT NGV PROJECTS	41,098	46,717	49,442	Y	41,098	46,717	49,442	-	-	-	-	-	-	-	-
17	002560	100	NC	NR	N	Service Replacements	1,685	-	-	Y	1,685	-	-	-	-	-	-	-	-	-	-
170	007340	100	NC	NR	N	NGV REFUELING STATION 2017	-	24,432	29,158	Y	-	24,432	29,158	-	-	-	-	-	-	-	-
171	007340	100	NC	NR	N	NGV REFUELING STATION 2018	-	-	-	Y	-	-	-	-	-	-	-	-	-	-	-
172	007340	100	NC	NR	N	NGV REFUELING STATION 2019	-	-	-	Y	-	-	-	-	-	-	-	-	-	-	-
174	007540	220	NC	NR	N	84303 AB802 Building Benchmarking	705	-	-	N	705	-	-	-	-	-	-	-	-	-	-
175	007540	220	NC	NR	N	84280 MY ACCOUNT FOR SCBS BILLED CUSTO	39	-	-	N	39	-	-	-	-	-	-	-	-	-	-
176	007540	220	NC	NR	N	84281 PACER OCS ORDER REPRIOR PH1	1,636	-	-	N	1,636	-	-	-	-	-	-	-	-	-	-
177	007540	220	NC	NR	N	81499 MSA INSPECTION PROJECT	536	-	-	N	536	-	-	-	-	-	-	-	-	-	-
179	007540	220	NC	NR	N	Pipeline Relocations - Freeway	399	-	-	N	399	-	-	-	-	-	-	-	-	-	-
18	002610	100	CO	NR	N	19130 GT-NC Rate Changes	579	-	-	N	579	-	-	-	-	-	-	-	-	-	-
180	007540	220	NC	NR	N	19130 GT-NC Rate Changes	-	722	-	N	-	722	-	-	-	-	-	-	-	-	-
181	007540	220	NC	NR	N	19130 GT-NC Rate Changes	-	-	-	N	-	-	-	-	-	-	-	-	-	-	-

**SOUTHERN CALIFORNIA GAS COMPANY  
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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / In-Routine (NR)	Shared Asset	2017	2018	2019	RA %	CapEx - Repair Allowance 2017	CapEx - Repair Allowance 2018	CapEx - Repair Allowance 2019	
182	007560	220	NC	NR	Y	2,679	1,998	-	N	-	-	-	
186	007560	220	NC	NR	N	84311 PINNACLE UPGRADE	-	-	N	-	-	-	
187	007560	220	NC	NR	N	84311 PINNACLE UPGRADE	354	-	N	-	-	-	
19	002610	100	NC	NR	N	Pipeline Relocations - Freeway	11,047	11,343	11,001	Y	11,047	11,343	11,001
194	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imag	-	-	619	-	-	-	
195	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imag	-	-	235	-	-	-	
196	007560	220	NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat	811	-	-	-	-	-	
197	007560	220	NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat	798	-	-	-	-	-	
198	007560	220	NC	NR	N	RAMP - INCREMENTAL 19064 Operator Qualificat	-	540	-	-	-	-	
199	007560	220	NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc	(9,483)	(9,432)	(8,884)	N	-	-	-
2	001510	100	CO	R	N	New Business Construction	-	-	-	-	-	-	
20	002620	100	CO	R	N	Pipeline Relocations - Franchise	-	-	-	-	-	-	
200	007560	220	NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc	125	-	-	-	-	-	
201	007560	220	NC	NR	N	RAMP - INCREMENTAL 19065 SCG CPD Enhanc	-	2,191	-	-	-	-	
202	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey	-	1,020	-	-	-	-	
203	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey	-	95	-	-	-	-	
204	007560	220	NC	NR	Y	RAMP - INCREMENTAL 19072 GT Leak Survey	-	-	4,728	-	-	-	
21	002620	100	CO	R	N	Pipeline Relocations - Franchise	25,416	26,098	25,311	Y	25,416	26,098	25,311
22	002640	100	NC	R	N	Meter Guards	559	13,272	12,872	Y	559	13,272	12,872
220	007560	220	NC	NR	N	RAMP - INCREMENTAL 84220 MATERIAL TRACE	13,097	23,044	29,794	Y	13,097	23,044	29,794
23	002650	100	NC	R	N	Regulator Stations	71	-	-	-	-	-	
231	007580	220	NC	NR	Y	RAMP - Incremental PKI Rebuild	-	-	4,366	-	-	-	
233	007580	220	NC	NR	Y	RAMP - Incremental Threat Response systems	-	-	4,365	-	-	-	
235	007580	220	NC	NR	Y	RAMP - Incremental Threat Recovery systems	258	-	-	-	-	-	
237	007580	220	NC	NR	Y	RAMP - Incremental Forensics System Rebuild	1,675	-	-	-	-	-	
239	007580	220	NC	NR	N	RAMP - Incremental SCG Network Anomaly Detect	6,555	-	-	-	-	-	
24	002670	100	NC	NR	N	Supply Line Replacements	1,345	6,731	6,528	Y	6,555	6,731	6,528
241	007580	220	NC	NR	Y	RAMP - Incremental Enterprise Threat Intelligence	-	-	-	-	-	-	
243	007580	220	NC	NR	Y	RAMP - Incremental Insider Threat Detection / Prev	1,763	-	-	-	-	-	
246	007580	220	NC	NR	Y	RAMP - Incremental FOF - Host Based Protection	2,224	-	-	-	-	-	
248	007580	220	NC	NR	Y	RAMP - Incremental Email Spam Protection	307	-	-	-	-	-	
249	007580	220	NC	NR	Y	RAMP - Incremental Email Spam Protection	980	-	-	-	-	-	
25	002700	100	CO	R	N	Other Distribution Capital Projects	-	-	-	-	-	-	
250	007580	220	NC	NR	Y	RAMP - Incremental IS Zone Rebuild	1,150	-	-	-	-	-	
251	007580	220	NC	NR	Y	RAMP - Incremental Network Security Monitoring	396	191	-	-	-	-	
252	007580	220	NC	NR	Y	RAMP - Incremental Network Security Monitoring	1,759	-	-	-	-	-	
253	007580	220	NC	NR	Y	RAMP - Incremental Security Orchestration	420	242	-	-	-	-	
254	007580	220	NC	NR	Y	RAMP - Incremental Security Orchestration	1,656	-	-	-	-	-	
256	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot	1,552	-	-	-	-	-	
257	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot	-	774	-	-	-	-	
258	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot	-	2,227	-	-	-	-	
259	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot	-	1,881	1,068	N	-	-	-
26	002700	100	NC	R	N	Other Distribution Capital Projects	1,819	1,881	1,824	Y	1,819	1,881	1,824
260	007580	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot	-	-	4,366	-	-	-	
262	007580	220	NC	NR	Y	RAMP - Incremental CASB (cloud data use)	3,118	-	-	-	-	-	
266	007580	220	NC	NR	Y	RAMP - Incremental Incident Response Secure Col	1,949	-	-	-	-	-	
268	007580	220	NC	NR	Y	RAMP - Incremental Enterprise Source Code Secur	1,225	-	-	-	-	-	
271	007580	220	NC	NR	Y	RAMP - Incremental Multi Factor Authentication Re	2,783	-	-	-	-	-	
274	007580	220	NC	NR	Y	RAMP - Incremental Threat Identification systems	-	-	4,912	-	-	-	
276	007580	220	NC	NR	Y	RAMP - Incremental Threat Detection systems	-	-	4,912	-	-	-	
280	007660	220	NC	NR	N	RAMP - INCREMENTAL 84232 VIRTUAL LEARNIN	1,160	-	-	-	-	-	
281	007700	150	NC	R	N	81479 SCG OUT OF BAND MGMT	428	1,201	1,282	N	-	-	
282	007700	200	NC	R	N	19081 SCG Self Support Small Cap 2017-2019 (Rc	11,623	-	-	-	-	-	
283	007720	150	NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH	-	8,515	-	-	-	-	
284	007720	150	NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH	-	-	-	-	-	-	
285	007720	150	NC	NR	N	84272 SCG FAN - VOICE RADIO & DISPATCH	-	-	6,573	-	-	-	
286	007720	180	NC	NR	N	84288 SCG COMM T10P SHELTER REPLACE	658	-	-	-	-	-	
287	007720	180	NC	NR	N	84289 SCG COMM MOUNT DAVID SHELTER REF	544	-	-	-	-	-	
289	007720	100	NC	NR	N	19089 Communications Reliability Shelter Replacer	556	-	-	-	-	-	
29	002760	100	NC	R	N	Profs to Sup Trans. - PIP	7,912	8,124	7,879	N	-	-	-
290	007720	150	NC	NR	N	19089 Communications Reliability Shelter Replacer	-	907	-	-	-	-	
291	007720	150	NC	NR	N	19089 Communications Reliability Shelter Replacer	-	-	634	-	-	-	
292	007720	150	NC	NR	N	19090 Communications Reliability Shelter Replacer	-	96	-	-	-	-	
293	007720	150	NC	NR	N	19090 Communications Reliability Shelter Replacer	-	-	963	-	-	-	
294	007720	150	NC	NR	N	19091 Communications Reliability Shelter Replacer	-	96	-	-	-	-	
295	007720	150	NC	NR	N	19091 Communications Reliability Shelter Replacer	-	-	963	-	-	-	
296	007720	150	NC	NR	N	19092 Communications Reliability Shelter Replacer	-	96	-	-	-	-	
297	007720	150	NC	NR	N	19092 Communications Reliability Shelter Replacer	-	-	963	-	-	-	
299	007740	220	NC	NR	N	19044 Credit and Coil Optimization Phase 4	689	-	-	-	-	-	
3	001510	140	NC	R	N	New Business Construction	-	-	1,636	-	-	-	

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / In-Routine (NR)	Shared Asset	Project Description	2017	2018	2019	RA %	CapEx - Repair Allowance	
							109,307	114,479	94,386		2017	2018
30	00277.0	100	NC	R	N	Distribution Integrity Management						
300	00774.0	220	NC	NR	N	19044 Credit and Coil Optimization Phase 4		1,179		N		
302	00774.0	220	NC	NR	N	19044 Credit and Coil Optimization Phase 4			2,325	N		
305	00774.0	220	NC	NR	N	19046 Billing Projection Engine (Internal BTA Alert)		1,225		N		
306	00774.0	220	NC	NR	N	84322 CIS Segregation of Duties (SoD) Project	458			N		
307	00774.0	220	NC	NR	N	84322 CIS Segregation of Duties (SoD) Project		334		N		
308	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll		382		N		
309	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll	5,113		375	N		
310	00277.0	220	NC	NR	N	Distribution Integrity Management		3,668		N		
310	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll		181		N		
311	00774.0	220	NC	NR	N	19047 Collections Optimization Phase 5 (Misc. Coll		177		N		
312	00774.0	220	NC	NR	N	84324 Residential 2 PSI Service	964			N		
313	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications		2,455		N		
314	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications			2,334	N		
315	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications		451		N		
316	00774.0	220	NC	NR	N	19048 Data Driven Customer Communications			493	N		
319	00774.0	220	NC	NR	N	19050 IVR Usability Enhancements		494		N		
32	00280.0	100	NC	R	N	Gas Energy Measurement Systems (GEMS)	2,204		2,317	Y	2,204	2,351
323	00774.0	220	NC	NR	N	19053 My Account Additional Self-Service Features		1,223		N		
324	00774.0	220	NC	NR	N	19053 My Account Additional Self-Service Features			8,145	N		
325	00774.0	220	NC	NR	N	19054 My Account Customer Engagement Improve		1,809		N		
326	00774.0	220	NC	NR	N	19054 My Account Customer Engagement Improve			2,661	N		
327	00774.0	220	NC	NR	N	19055 Optimizing Self-Service Payment Extensions		637		N		
328	00774.0	220	NC	NR	N	19057 SoCalGas.com My Account Alignment		1,231		N		
329	00774.0	220	NC	NR	N	19057 SoCalGas.com My Account Alignment			2,396	N		
33	00301.0	70	NC	NR	N	GT - New Construction	9,311			Y	9,311	
332	00774.0	220	NC	NR	N	19059 CTAs Customer Data Exchange - EDI Optfor		352		N		
333	00774.0	220	NC	NR	N	19059 CTAs Customer Data Exchange - EDI Optfor			425	N		
335	00774.0	220	NC	NR	N	84285 CUSTOMER EXPERIENCE	4,002			N		
336	00774.0	220	NC	NR	N	84227 SOG CUSTOMER SERVICE ROUTING		1,894		N		
337	00774.0	220	NC	NR	N	RAMP - INCREMENTAL 84309 CPD PHASE 3	3,269			N		
338	00774.0	220	NC	NR	N	84310 SOCALGAS.COM TRANSACTIONAL AND F	110			N		
339	00774.0	220	NC	NR	N	19128 CIS Front-end Replacement		3,225		N		
34	00301.0	70	NC	R	N	GT - New Construction	7		8,251	Y	7	8,251
340	00774.0	220	NC	NR	N	19128 CIS Front-end Replacement		11,924		N		
341	00776.0	200	NC	NR	N	19120 DCU LTE Upgrade Program		1,337		N		
342	00776.0	200	NC	NR	N	19120 DCU LTE Upgrade Program			5,794	N		
343	00776.0	200	NC	NR	N	19121 DCU Software IS Upgrade		325		N		
344	00776.0	200	NC	NR	N	19121 DCU Software IS Upgrade			406	N		
345	00776.0	200	NC	NR	N	81444 FLEET M5 SYSTEM UPGRADE PH1	566			N		
35	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private	3,545			Y	3,545	
350	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19125 GAS OPERATIONI	700			N		
36	00304.0	70	CO	NR	N	GT - Pipeline Relocations - Franchise/Private				N		
367	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an	995			N		
368	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an			1,228	N		
369	00776.0	220	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an				N		
37	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private	1,636			Y	1,636	
370	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19068 Gas Distribution an	394			N		
371	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations, Mi		3,237		N		
372	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations, Mi		1,203		N		
373	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19069 Gas Operations, Mi			1,613	N		
374	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19070 High Pressure Con		4,683		N		
375	00776.0	200	NC	NR	N	RAMP - INCREMENTAL 19070 High Pressure Con			18,114	N		
376	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re	724			N		
378	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re		437		N		
38	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private	818			Y	818	825
39	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private	818			Y	818	
396	00776.0	220	NC	NR	N	19103 SOG Fleet Fuel Management Phase II			4,546	N		
397	00776.0	220	NC	NR	N	19103 SOG Fleet Fuel Management Phase II			2,638	N		
398	00776.0	220	NC	NR	N	19105 SoCalGas Facility Optimization and System		474		N		
399	00776.0	220	NC	NR	N	19105 SoCalGas Facility Optimization and System				N		
4	00163.0	100	NC	R	N	Meters	25,370		46,280	Y	25,370	35,513
40	00304.0	70	NC	R	N	GT - Pipeline Relocations - Franchise/Private	545		550	Y	545	550
400	00776.0	220	NC	NR	N	19105 SoCalGas Facility Optimization and System			187	N		
407	00776.0	220	NC	NR	N	19119 DCU Compliance Inspection Work Mgmt		614		N		
408	00776.0	220	NC	NR	N	19119 DCU Compliance Inspection Work Mgmt			300	N		
41	00304.0	70	NC	NR	N	GT - Pipeline Relocations - Franchise/Private	545		559	Y	545	1,100
410	00777.0	200	NC	NR	N	84256 SOG ENTERPRISE DESKTOP REFRESH	8,118			N		
411	00777.0	200	NC	NR	N	84256 SOG ENTERPRISE DESKTOP REFRESH		3,939		N		

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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / In-Routine (NR)	Shared Asset	2017			2018			2019			CapEx - Repair Allowance		
						2017	2018	2019	2017	2018	2019	2017	2018	2019	RA %	2019	
419	00777.0	150	NC	NR	N	19082	Private Network Refresh (2018)	-	5,278	-	-	-	-	-	-	-	-
42	00304.0	70	NC	NR	N	GT -	Pipeline Relocations - Franchise/Private	382	746	-	-	-	-	-	382	746	-
420	00777.0	150	NC	NR	N	19083	Private Network Refresh (2019)	-	-	7,163	-	-	-	-	-	-	-
422	00777.0	200	NC	NR	N	19102	SCG Conf Room AV Upgrade	-	3,659	-	-	-	-	-	-	-	-
423	00777.0	200	NC	NR	N	19104	SCG Fleet M5 Upgrade Phase III (BOB) Cor	-	2,194	-	-	-	-	-	-	-	-
424	00777.0	200	NC	NR	N	19104	SCG Fleet M5 Upgrade Phase III (BOB) Cor	-	-	2,680	-	-	-	-	-	-	-
427	00777.0	200	NC	NR	N	RAMP -	INCREMENTAL 19122 MDT Refresh 2018	-	3,274	-	-	-	-	-	-	-	-
428	00777.0	200	NC	NR	N	RAMP -	INCREMENTAL 19122 MDT Refresh 2018	-	-	3,497	-	-	-	-	-	-	-
43	00304.0	70	CO	NR	N	GT -	Pipeline Relocations - Franchise/Private	-	-	-	-	-	-	-	-	-	3,300
431	00784.0	220	NC	NR	N	19107	FoF - CIS Pre-Bill AMI Enhancement	801	-	-	-	-	-	-	-	-	-
432	00784.0	220	NC	NR	N	19107	FoF - CIS Pre-Bill AMI Enhancement	-	612	-	-	-	-	-	-	-	-
433	00784.0	220	NC	NR	N	19109	FoF - Energy Diversions	959	-	-	-	-	-	-	-	-	-
434	00784.0	220	NC	NR	N	19109	FoF - Energy Diversions	-	307	-	-	-	-	-	-	-	-
435	00784.0	220	NC	NR	N	19110	FoF - ICDA Phase 3	1,881	-	-	-	-	-	-	-	-	-
436	00784.0	220	NC	NR	N	19110	FoF - ICDA Phase 3	-	699	-	-	-	-	-	-	-	-
442	00784.0	220	NC	NR	N	GT -	Pipeline Relocations - Franchise/Private	2,474	-	-	-	-	-	-	-	-	-
443	00784.0	220	NC	NR	N	19112	FoF - Paperless Initiatives	2,474	-	-	-	-	-	-	-	-	-
444	00784.0	220	NC	NR	N	19112	FoF - Paperless Initiatives	-	639	-	-	-	-	-	-	-	-
445	00784.0	220	NC	NR	N	19112	FoF - Paperless Initiatives	570	-	-	-	-	-	-	-	-	-
446	00784.0	220	NC	NR	N	19113	FoF - Performance Management for office st	1,269	-	-	-	-	-	-	-	-	-
447	00784.0	220	NC	NR	N	19113	FoF - Performance Management for office st	-	182	-	-	-	-	-	-	-	-
449	00784.0	220	NC	NR	N	81470	INTEGRATED CUSTOMER DATA & ANALY	617	-	-	-	-	-	-	-	-	-
45	00304.0	70	CO	NR	N	GT -	Pipeline Relocations - Franchise/Private	-	-	-	-	-	-	-	-	-	-
450	00784.0	220	NC	NR	N	81470	INTEGRATED CUSTOMER DATA & ANALY	17	-	-	-	-	-	-	-	-	-
451	00785.0	150	NC	NR	N	19108	FoF - CSF PACER Mobile Platform	4,181	-	-	-	-	-	-	-	-	-
452	00785.0	150	NC	NR	N	19108	FoF - CSF PACER Mobile Platform	-	5,547	-	-	-	-	-	-	-	-
453	00785.0	150	NC	NR	N	19108	FoF - CSF PACER Mobile Platform	-	-	2,314	-	-	-	-	-	-	-
46	00304.0	70	CO	NR	N	GT -	Pipeline Relocations - Franchise/Private	-	-	-	-	-	-	-	-	-	-
467	00811.0	200	NC	NR	N	AM -	Computer Hardware Labor/Non-Labor	606	-	-	-	-	-	-	-	-	-
468	00811.0	200	NC	NR	N	AM -	Computer Hardware Labor/Non-Labor	47	-	-	-	-	-	-	-	-	-
469	00811.0	200	NC	NR	N	AM -	Computer Hardware Labor/Non-Labor	453	-	-	-	-	-	-	-	-	-
47	00304.0	70	NC	NR	R	GT -	Pipeline Relocations - Franchise/Private	774	-	-	-	-	-	-	-	-	-
470	00811.0	200	NC	NR	N	AM -	Computer Hardware Labor/Non-Labor	65	-	298	-	-	-	-	774	298	5,123
471	00811.0	220	NC	NR	N	AM -	Computer Software Labor/Non-Labor	169	-	-	-	-	-	-	-	-	-
472	00811.0	220	NC	NR	N	AM -	Computer Software Labor/Non-Labor	60	-	-	-	-	-	-	-	-	-
473	00811.0	220	NC	NR	N	AM -	Computer Software Labor/Non-Labor	44	-	-	-	-	-	-	-	-	-
474	00811.0	220	NC	NR	N	AM -	Computer Software Labor/Non-Labor	41	-	-	-	-	-	-	-	-	-
475	00811.0	220	NC	NR	N	AM -	Self-Developed Software Labor/Non-Labor	178	-	-	-	-	-	-	-	-	-
476	00811.0	220	NC	NR	N	AM -	Self-Developed Software Labor/Non-Labor	61	-	-	-	-	-	-	-	-	-
477	00811.0	220	NC	NR	N	AM -	Self-Developed Software Labor/Non-Labor	46	-	-	-	-	-	-	-	-	-
478	00811.0	220	NC	NR	N	AM -	Self-Developed Software Labor/Non-Labor	45	-	-	-	-	-	-	-	-	-
479	00811.0	140	NC	NR	R	AM -	Data Collector Unit Labor/Non-Labor	7,642	3,234	-	-	-	-	-	-	-	-
48	00308.0	70	NC	NR	R	GT -	M&R Stations	2,945	-	-	-	-	-	-	2,945	-	-
480	00811.0	100	NC	NR	R	AM -	Module Installs Labor/Non-Labor	19,115	7,101	-	-	-	-	-	-	-	-
481	00811.0	100	NC	NR	R	AM -	Meter Installs Labor/Non-Labor	6,392	-	-	-	-	-	-	-	-	-
482	00811.0	190	NC	NR	R	AM -	Data Collector Unit Poles Labor/Non-Labor	389	244	-	-	-	-	-	-	-	-
483	01006.0	100	NC	NR	R	Field	Capital Support	-	-	-	-	-	-	-	-	-	-
485	01002.0	70	NC	NR	R	Supervision and	Engineering Overhead Pool	-	-	1,081	-	-	-	-	-	-	-
486	00151.0	100	NC	NR	R	New Business	Trench Reimbursement	1,086	1,115	1,081	-	-	-	-	-	-	-
487	00305.0	70	NC	NR	R	MP Comp	Sia Add/Rpls/Pre 2004	210	212	216	-	-	-	210	212	216	216
488	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	5,496	-	-	-	-	-	5,496	-	-	-
489	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	5,999	-	-	-	-	-	5,999	-	-	-
49	00308.0	70	NC	NR	N	GT -	M&R Stations	1,963	-	-	-	-	-	1,963	-	-	-
490	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	3,272	-	-	-	-	-	3,272	-	-	-
491	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	2,072	-	-	-	-	-	2,072	-	-	-
492	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	1,626	-	-	-	-	-	1,626	-	-	-
493	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	2,280	-	-	-	-	-	2,280	-	-	-
494	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	1,363	-	-	-	-	-	1,363	-	-	-
495	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	1,091	-	-	-	-	-	1,091	-	-	-
496	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	1,100	1,100	-	-	-	-	1,100	1,100	-	
497	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	1,059	-	-	-	-	-	1,059	-	-	-
498	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	1,031	-	-	-	-	-	1,031	-	-	-
499	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	1,034	1,034	-	-	-	-	1,034	1,034	-	
50	00308.0	70	CO	NR	N	GT -	M&R Stations	941	-	-	-	-	-	941	-	-	-
500	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	941	-	-	-	-	-	941	-	-	-
501	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	982	5,931	-	-	-	-	982	5,931	-	-
502	00312.0	70	NC	NR	N	MP PL	Rpls / Externally Driven	982	-	-	-	-	-	982	-	-	-
503	00312.0	70	NC	NR	R	MP PL	Rpls / Externally Driven	-	8,800	9,622	-	-	-	-	8,800	9,622	9,622
504	00312.0	70	NC	NR	R	MP PL	Rpls / Externally Driven	-	2,200	-	-	-	-	-	2,200	-	-



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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / In-Routine (NR)	Shared Asset	Project Description	2017			2018			2019			CapEx - Repair Allowance			
							2017	2018	2019	RA %	2017	2018	2019	2017	2018	2019			
505	00312.0	70	NC	NR	N	MP PL Rols / Externally Driven	4,292	9,929	2,112	4,292	9,929	2,112	4,292	9,929	2,112	1,418	-	-	
506	00312.0	70	NC	NR	N	MP PL Rols / Externally Driven	1,418	-	-	-	-	-	-	-	-	-	3,817	3,850	-
507	00315.0	70	NC	R	N	MP Comp Sta Add/Rpls / Externally Driven	3,817	3,850	-	3,850	-	-	-	-	-	-	-	-	-
508	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	3,272	-	-	-	-	-	-	-	-	-	-	-	-
509	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	1,636	-	-	-	-	-	-	-	-	-	-	-	-
51	00308.0	70	NC	NR	N	GT - M&R Stations	1,636	-	-	-	-	-	-	-	-	-	-	-	-
510	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	1,200	-	-	-	-	-	-	-	-	-	-	-	-
511	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	1,200	-	-	-	-	-	-	-	-	-	-	-	-
512	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	-	889	-	889	-	-	-	-	-	-	-	-	-
513	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	327	330	335	327	330	335	327	330	335	327	330	335	
514	00315.0	70	NC	R	N	MP Comp Sta Add/Rpls / Externally Driven	-	5,500	8,941	-	5,500	8,941	-	-	-	-	-	-	-
515	00315.0	70	NC	R	N	MP Comp Sta Add/Rpls / Externally Driven	-	715	726	-	715	726	-	-	-	-	-	-	-
516	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	-	1,650	-	-	1,650	-	-	-	-	-	-	-	-
517	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	-	-	1,676	-	-	1,676	-	-	-	-	-	-	-
518	00315.0	70	NC	R	N	MP Comp Sta Add/Rpls / Externally Driven	1,438	5,176	782	1,438	5,176	782	1,438	5,176	782	1,438	5,176	782	
519	00315.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Externally Driven	-	1,573	-	-	1,573	-	-	-	-	-	-	-	-
52	00308.0	70	NC	NR	N	GT - M&R Stations	1,091	-	-	-	1,091	-	-	-	-	-	-	-	-
520	00325.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Volume Driven	1,399	1,411	1,434	1,399	1,411	1,434	1,399	1,411	1,434	1,399	1,411	1,434	
523	00335.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Quality/Economic Driven	1,711	-	-	-	1,711	-	-	-	-	-	-	-	-
524	00335.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Quality/Economic Driven	1,711	-	-	-	1,711	-	-	-	-	-	-	-	-
525	00335.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Quality/Economic Driven	26,176	22,001	4,470	22,001	4,470	-	-	-	-	-	-	-	
526	00335.0	70	NC	NR	N	MP Comp Sta Add/Rpls / Quality/Economic Driven	10,907	70,403	111,762	70,403	111,762	-	-	-	-	-	-	-	
527	00312.0	70	NC	R	N	GT PL Rols / Externally Driven	43,977	46,225	51,656	46,225	51,656	-	-	-	-	-	-	-	
528	00312.0	220	NC	NR	N	GT PL Rols / Externally Driven	6,574	4,847	-	4,847	-	-	-	-	-	-	-	-	
53	00308.0	70	NC	NR	N	GT - M&R Stations	1,091	-	-	-	1,091	-	-	-	-	-	-	-	
54	00308.0	70	NC	NR	N	GT - M&R Stations	2,181	4,400	2,235	4,400	2,235	-	-	-	-	-	-	-	
55	00308.0	70	NC	NR	N	GT - M&R Stations	8,112	16,433	18,930	16,433	18,930	-	-	-	-	-	-	-	
57	00309.0	70	NC	NR	N	GT - Aux Equipment	4,839	-	-	-	4,839	-	-	-	-	-	-	-	-
58	00309.0	60	NC	NR	N	GT - Aux Equipment	2,727	3,300	3,353	3,300	3,353	-	-	-	-	-	-	-	
59	00309.0	60	NC	NR	N	GT - Aux Equipment	831	-	-	-	831	-	-	-	-	-	-	-	
61	00309.0	70	NC	NR	N	GT - Aux Equipment	2,702	5,280	8,941	5,280	8,941	-	-	-	-	-	-	-	
62	00309.0	70	NC	NR	N	RAMP - Strain Gauge Installation projects	432	436	447	432	436	447	432	436	447	432	436	447	
63	00313.0	70	NC	R	N	GT PL Reloc-Fwy / Externally Driven	13	13	98	13	13	98	13	13	98	13	13	98	
64	00316.0	70	NC	R	N	GT Catholic Protection / Externally Driven	2,102	1,902	1,362	1,902	1,362	-	-	-	-	-	-	-	
65	00316.0	70	NC	R	N	GT Catholic Protection / Externally Driven	3,352	4,957	6,079	4,957	6,079	-	-	-	-	-	-	-	
66	00343.0	140	NC	NR	Y	Distribution Operations Control Center and Technol	469	3,574	28,803	3,574	28,803	-	-	-	-	-	-	-	
67	00343.0	70	NC	NR	Y	Distribution Operations Control Center and Technol	327	5,295	5,379	5,295	5,379	-	-	-	-	-	-	-	
68	00343.0	140	NC	NR	Y	Distribution Operations Control Center and Technol	586	1,132	7,784	1,132	7,784	-	-	-	-	-	-	-	
7	00164.0	100	NC	NR	Y	Regulators	5,814	7,935	7,954	7,935	7,954	-	-	-	-	-	-	-	
71	00411.0	40	NC	NR	N	GOLETA - MAIN UNIT #4 OVERHAUL & ENGINE	2,016	343	-	343	-	-	-	-	-	-	-	-	
72	00411.0	40	NC	NR	N	HONOR RANCH - REPLACE MAIN COMPRESSOR	1,009	3,157	10,989	3,157	10,989	-	-	-	-	-	-	-	
73	00411.0	40	NC	NR	N	PLAYADEL REY - WET GAS COMPRESSOR	1,009	1,052	-	1,052	-	-	-	-	-	-	-	-	
74	00411.0	40	NC	NR	N	ALISO CANYON - TURBINE REPLACEMENT PRC	19,780	-	-	-	-	-	-	-	-	-	-	-	
75	00412.0	40	NC	R	N	COMPRESSOR STATIONS - BLANKET PROJECT	5,045	12,807	17,252	12,807	17,252	-	-	-	-	-	-	-	
76	00412.0	40	NC	R	N	RAMP - C1 - WELL REPLACEMENTS	18,942	18,942	53,845	18,942	53,845	-	-	-	-	-	-	-	
77	00412.0	40	NC	R	N	RAMP - C2 - WELL PLUG & ABANDON	23,108	24,362	7,967	24,362	7,967	-	-	-	-	-	-	-	
78	00412.0	40	NC	R	N	RAMP - C3 - WELL PLUG & ABANDON	16,145	-	-	-	-	-	-	-	-	-	-	-	
79	00412.0	40	NC	R	N	RAMP - C4 - WELL WORKOVERS	2,704	1,105	1,065	1,105	1,065	-	-	-	-	-	-	-	
8	00173.0	100	NC	R	N	Catholic Protection (CP) Capital	12,078	5,650	2,283	5,650	2,283	-	-	-	-	-	-	-	
82	00412.0	40	NC	R	N	RAMP - C5 - WELLHEAD REPAIRS AND REPLAC	2,979	2,141	2,263	2,979	2,141	2,263	2,979	2,141	2,263	2,979	2,141	2,263	
83	00412.0	40	NC	R	N	RAMP - C7 - GAS STORAGE - WELLS - BLANKET	1,045	585	-	585	-	-	-	-	-	-	-	-	
85	00413.0	40	NC	R	N	C8 - CUSHION GAS PURCHASE	1,009	1,052	1,099	1,052	1,099	-	-	-	-	-	-	-	
86	00413.0	40	NC	R	N	ALISO CANYON - VALVE REPLACEMENTS	888	926	967	926	967	-	-	-	-	-	-	-	
87	00413.0	40	NC	NR	N	RAMP - ALISO PIPE BRIDGE REPLACEMENT	8,073	8,419	8,073	8,419	8,073	-	-	-	-	-	-	-	
88	00413.0	40	NC	NR	N	PIPELINES - BLANKET PROJECTS	11,571	4,209	7,472	4,209	7,472	-	-	-	-	-	-	-	
89	00414.0	40	NC	NR	N	ALISO CANYON DEHYDRATION UPGRADES	757	-	-	-	757	-	-	-	-	-	-	-	
90	00414.0	40	NC	NR	N	ALISO CANYON DEHYDRATION UPGRADES	777	-	-	-	777	-	-	-	-	-	-	-	
91	00414.0	40	NC	NR	N	Catholic Protection (CP) Capital	4,803	3,197	3,819	3,197	3,819	-	-	-	-	-	-	-	
92	00414.0	40	NC	NR	N	GOLETA DEHYDRATION UPGRADES	777	-	-	-	777	-	-	-	-	-	-	-	
93	00419.0	40	NC	R	N	PURIFICATION - BLANKET PROJECTS	4,803	3,210	4,791	3,210	4,791	-	-	-	-	-	-		
94	00419.0	40	NC	R	N	ALISO CANYON - OVERHEAD POWER SYSTEM	2,018	1,052	1,374	1,052	1,374	-	-	-	-	-	-		
95	00419.0	40	NC	R	N	ALISO CANYON - GO-95 ELECTRICAL SYSTEM I	1,463	1,052	1,374	1,052	1,374	-	-	-	-	-	-		
96	00419.0	30	NC	NR	N	RAMP - ALISO CANYON-FERNANDO FEE 32 SLC	1,015	2,652	2,747	2,652	2,747	-	-	-	-	-	-		
97	00419.0	30	NC	NR	N	RAMP - ALISO CANYON-FERNANDO FEE 32 SLC	1,015	2,652	2,747	2,652	2,747	-	-	-	-	-	-		
98	00419.0	30	NC	NR	N	RAMP - ALISO CANYON-FERNANDO FEE 32 SLC	-	1,028	-	1,028	-	-	-	-	-	-	-		
99	00419.0	30	NC	NR	N	ALISO CANYON SESION GATHERING PLANT R	757	789	549	789	549	-	-	-	-	-	-		
99	00419.0	30	NC	NR	N	HONOR RANCH - OPERATIONS CENTER MODE	203	1,028	1,903	1,028	1,903	-	-	-	-	-	-		



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Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / In-Routine (NR)	Shared Asset	Project Description	2017	2018	2019	RA %	2017	2018	2019
							CapEx	CapEx	CapEx	2017	2018	2019	
173	00752.0	150	NC	NR	Y	19043 Seu Call Recording Refresh	3,397	-	-	N	-	-	-
178	00754.0	220	NC	NR	Y	84207 SEU CCC GENESYS REFRESH	417	-	-	N	-	-	-
183	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19060 3DPM-Work Order	-	199	-	N	-	-	-
184	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19060 3DPM-Work Order	-	-	1,759	N	-	-	-
185	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19061 Gas GIS 2017-2018	-	-	204	N	-	-	-
188	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19061 Gas GIS 2017-2018	-	5,223	-	N	-	-	-
189	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19061 Gas GIS 2017-2018	-	-	5,374	N	-	-	-
190	00756.0	200	NC	NR	Y	RAMP - INCREMENTAL 19061 Gas GIS 2017-2018	-	240	-	N	-	-	-
191	00756.0	200	NC	NR	Y	RAMP - INCREMENTAL 19061 Gas GIS 2017-2018	-	-	247	N	-	-	-
192	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imag	-	947	-	N	-	-	-
193	00756.0	200	NC	NR	Y	RAMP - INCREMENTAL 19063 M&R (CLICK) Imag	-	335	-	N	-	-	-
205	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19094 Click Enhancement	5,695	-	-	N	-	-	-
206	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19094 Click Enhancement	-	-	-	N	-	-	-
207	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19094 Click Enhancement	-	4,559	-	N	-	-	-
208	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19094 Click Enhancement	-	-	2,162	N	-	-	-
209	00756.0	220	NC	NR	Y	19095 GEARS Upgrade - Ent. GIS 10.x	1,024	-	-	N	-	-	-
210	00756.0	220	NC	NR	Y	19095 GEARS Upgrade - Ent. GIS 10.x	-	991	-	N	-	-	-
211	00756.0	220	NC	NR	Y	19096 Sempira Lease Accounting and Reporting Sy	1,318	-	-	N	-	-	-
212	00756.0	220	NC	NR	Y	19096 Sempira Lease Accounting and Reporting Sy	-	797	-	N	-	-	-
213	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19097 WebEOC Applicati	-	655	-	N	-	-	-
214	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19097 WebEOC Applicati	-	-	124	N	-	-	-
215	00756.0	220	NC	NR	Y	84290 HIGH OFO EFO TCAP ENVY	717	-	-	N	-	-	-
216	00756.0	220	NC	NR	Y	81480 LOW OFO AND EFO	396	-	-	N	-	-	-
217	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84255 3DPM WORK ORE	1,443	-	-	N	-	-	-
218	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84255 3DPM WORK ORE	-	815	-	N	-	-	-
219	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84206 GAS GIS 2015 & 2	5,353	-	-	N	-	-	-
221	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84281 OSIPI GAS OPS I	556	-	-	N	-	-	-
222	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84281 OSIPI GAS OPS I	-	400	-	N	-	-	-
223	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84298 RECORDS & INFO	289	-	-	N	-	-	-
224	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84312 RECORDS & INFO	1,619	-	-	N	-	-	-
225	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84312 RECORDS & INFO	-	942	-	N	-	-	-
226	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 84312 RECORDS & INFO	717	-	-	N	-	-	-
227	00756.0	200	NC	NR	Y	RAMP - INCREMENTAL 84312 RECORDS & INFO	53	-	-	N	-	-	-
228	00756.0	220	NC	NR	Y	84299 Supply Mgmt Analytics & Reporting	1,520	-	-	N	-	-	-
229	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19131 HP GAS CONSTRI	-	4,723	-	N	-	-	-
230	00756.0	220	NC	NR	Y	RAMP - INCREMENTAL 19131 HP GAS CONSTRI	-	-	2,719	N	-	-	-
232	00756.0	220	NC	NR	Y	RAMP - Incremental Threat Response systems	-	-	1,018	N	-	-	-
234	00756.0	220	NC	NR	Y	RAMP - Incremental Threat Recovery systems	-	-	1,018	N	-	-	-
236	00756.0	220	NC	NR	Y	RAMP - Incremental Firewall Security	344	-	-	N	-	-	-
238	00756.0	220	NC	NR	N	RAMP - Incremental SCG Network Anomaly Detect	440	-	-	N	-	-	-
240	00756.0	220	NC	NR	Y	RAMP - Incremental Enterprise Threat Intelligence	463	-	-	N	-	-	-
242	00756.0	220	NC	NR	Y	RAMP - Incremental Insider Threat Detection / Prev	473	-	-	N	-	-	-
244	00756.0	200	NC	NR	Y	RAMP - Incremental FOF - Converged Perimeter S	3,379	1,753	-	N	-	-	-
245	00756.0	220	NC	NR	Y	RAMP - Incremental FOF - Host Based Protection	508	36	-	N	-	-	-
247	00756.0	200	NC	NR	Y	RAMP - Incremental SSL Decryption	453	-	-	N	-	-	-
248	00756.0	220	NC	NR	Y	RAMP - Incremental Critical Gas Infrastructure Prot	494	-	-	N	-	-	-
255	00756.0	220	NC	NR	Y	RAMP - Incremental CASB (cloud data use)	586	-	-	N	-	-	-
261	00756.0	200	NC	NR	Y	RAMP - Incremental Web Applications and Databa	3,079	-	-	N	-	-	-
264	00756.0	200	NC	NR	Y	RAMP - Incremental Perimeter Tap Infrastructure R	1,842	-	-	N	-	-	-
265	00756.0	220	NC	NR	Y	RAMP - Incremental Incident Response Secure Col	530	-	-	N	-	-	-
267	00756.0	220	NC	NR	Y	RAMP - Incremental Enterprise Source Code Sc	298	-	58	N	-	-	-
269	00756.0	200	NC	NR	Y	RAMP - Incremental Wired Network Preventative C	4,653	-	118	N	-	-	-
270	00756.0	220	NC	NR	Y	RAMP - Incremental Multi Factor Authentication Re	612	-	-	N	-	-	-
272	00756.0	200	NC	NR	Y	RAMP - Incremental My Account Multi Factor Auth	-	-	704	N	-	-	-
273	00756.0	220	NC	NR	Y	RAMP - Incremental Threat Identification systems	-	-	1,099	N	-	-	-
275	00756.0	220	NC	NR	Y	RAMP - Incremental Threat Detection systems	-	-	1,100	N	-	-	-
279	00766.0	220	NC	NR	Y	84273 SCG VIRTUAL DESKTOP EXPANSION (VD	1,706	-	-	N	-	-	-

**SOUTHERN CALIFORNIA GAS COMPANY  
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The CapEx data below from the 2019 GRC RO Model has been analyzed to determine which projects are more likely than not to be repairs eligible. Based on this analysis all projects that are mandated, collectible, deferrable, due to structures & improvements, due to betterments, due to large compressor station overhauls, due to capital tools & equipment, due to IT & telecommunications and due to new business have been excluded from the repairs qualified base capital expenditures for calculating the 2019 GRC repairs deduction.

Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / In-Routine (NR)	Shared (S) / Non-Shared (NS)	Project Description	2017	2018	2019	RA %	CapEx - Repair Allowance	
							2017	2018	2019		2017	2018
288	00772.0	150	NC	NR	Y	RAMP - INCREMENTAL 19078 Emergency Field C	-	2,172	-	N	-	-
298	00772.0	150	NC	NR	Y	84306 SEU SESSION BORDER CONTROLLERS F	102	-	-	N	-	-
303	00774.0	220	NC	NR	Y	19045 ACT/CCM Refresh Project	-	477	-	N	-	-
304	00774.0	220	NC	NR	Y	19045 ACT/CCM Refresh Project	-	-	163	N	-	-
317	00774.0	220	NC	NR	Y	19049 ENVOY Generation MA (Microservice Archit	-	2,471	-	N	-	-
318	00774.0	220	NC	NR	Y	19049 ENVOY Generation MA (Microservice Archit	-	-	6,909	N	-	-
320	00774.0	220	NC	NR	Y	19051 Major Markets Systems Enhancements	-	3,946	-	N	-	-
321	00774.0	220	NC	NR	Y	19051 Major Markets Systems Enhancements	-	-	10,071	N	-	-
322	00774.0	220	NC	NR	Y	19051 Major Markets Systems Enhancements	-	952	-	N	-	-
334	00774.0	220	NC	NR	Y	84254 SEU CCC WORKFORCE MGMT OPT SOLI	1,055	-	-	N	-	-
346	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 81452 CLICK UPGRADE	1,083	-	-	N	-	-
347	00776.0	220	NC	NR	Y	81495 FINANCIAL PLNG & BUDGETING	239	-	-	N	-	-
348	00776.0	220	NC	NR	Y	84325 SOFTWARE DEFINED DATA CENTER	4,720	-	-	N	-	-
349	00776.0	220	NC	NR	Y	84295 OFFICE 365 ENABLEMENT & ADOPTION	1,093	-	-	N	-	-
351	00776.0	220	NC	NR	Y	19126 IAM NextGen	-	486	-	N	-	-
352	00776.0	220	NC	NR	Y	19129 FoF - Integrated Supplier Portal	-	1,435	-	N	-	-
353	00776.0	220	NC	NR	Y	19129 FoF - Integrated Supplier Portal	-	1,472	-	N	-	-
354	00776.0	220	NC	NR	Y	84284 TARIFF MANAGER 2 REPLACEMENT	330	-	-	N	-	-
355	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA	6,776	-	-	N	-	-
356	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA	1,747	-	-	N	-	-
357	00776.0	220	NC	NR	Y	84293 SAP ECC ON HANA	-	3,661	-	N	-	-
358	00776.0	220	NC	NR	Y	84229 GIS MOBILE REPLACEMENT	931	-	-	N	-	-
359	00776.0	220	NC	NR	Y	84229 GIS MOBILE REPLACEMENT	124	-	-	N	-	-
360	00776.0	200	NC	NR	Y	84229 GIS MOBILE REPLACEMENT	377	-	-	N	-	-
361	00776.0	220	NC	NR	Y	84248 2019 RO MODEL & GRID ENHANCEMENT	-	1,149	-	N	-	-
362	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19066 Enhanced M&R KP	-	47	-	N	-	-
363	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19067 Field Data Collect	-	2,052	-	N	-	-
364	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19067 Field Data Collect	-	594	-	N	-	-
365	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19067 Field Data Collect	-	-	2,586	N	-	-
366	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19071 Measurement & Re	-	-	-	N	-	-
377	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19073 Enhanced Operatic	932	-	-	N	-	-
379	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19073 Enhanced Operatic	564	-	-	N	-	-
380	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac	218	-	-	N	-	-
381	00776.0	220	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac	-	4,130	-	N	-	-
382	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac	-	-	361	N	-	-
383	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac	-	590	-	N	-	-
384	00776.0	200	NC	NR	Y	RAMP - INCREMENTAL 19075 Gas Materials Trac	-	6,882	-	N	-	-
385	00776.0	220	NC	NR	Y	19084 Sensitive Data Protection	-	-	4,187	N	-	-
386	00776.0	220	NC	NR	Y	19084 Sensitive Data Protection	-	936	-	N	-	-
387	00776.0	220	NC	NR	Y	19085 Web Portal and Application Modernization	-	178	-	N	-	-
388	00776.0	200	NC	NR	Y	19085 Web Portal and Application Modernization	-	-	12,432	N	-	-
389	00776.0	220	NC	NR	Y	19088 Software Defined Data Center Refresh 2019	-	694	-	N	-	-
390	00776.0	220	NC	NR	Y	19088 Big Data Advanced Analytics Enablement or	-	316	-	N	-	-
391	00776.0	200	NC	NR	Y	19089 Enterprise BPM Workflow	-	1,550	-	N	-	-
392	00776.0	200	NC	NR	Y	19099 Enterprise BPM Workflow	-	635	-	N	-	-
393	00776.0	220	NC	NR	Y	19100 Environmental Tracking System Enhanceme	-	769	-	N	-	-
394	00776.0	220	NC	NR	Y	19101 SAP BI & Analytics Platform Upgrade	-	749	-	N	-	-
395	00776.0	220	NC	NR	Y	19106 Source Code Management Modernization	-	626	-	N	-	-
401	00776.0	220	NC	NR	Y	84271 FoF - SUPPLY MANAGEMENT TRANSACT	1,549	-	-	N	-	-
402	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1	-	2,738	-	N	-	-
403	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1	-	787	-	N	-	-
404	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1	-	-	2,815	N	-	-
405	00776.0	220	NC	NR	Y	19118 Enterprise Data Layer Ph1	-	-	810	N	-	-
406	00776.0	220	NC	NR	Y	84308 Network Core Refresh (Fabric Refresh)	1,203	-	-	N	-	-
409	00777.0	200	NC	NR	Y	19076 Business Continuity Enhancement	9,422	-	-	N	-	-
412	00777.0	200	NC	NR	Y	19076 Business Continuity Enhancement	-	-	-	N	-	-
413	00777.0	200	NC	NR	Y	19076 Business Continuity Enhancement	-	33,683	-	N	-	-
414	00777.0	200	NC	NR	Y	19077 Converged Computing Infrastructure 2018-21	-	4,812	-	N	-	-
415	00777.0	200	NC	NR	Y	19077 Converged Computing Infrastructure 2018-21	-	-	13,388	N	-	-
416	00777.0	200	NC	NR	Y	19079 Local Area Network Refresh (2018)	-	3,516	-	N	-	-
417	00777.0	150	NC	NR	Y	19087 Wide Area Network Refresh (2018)	-	-	3,611	N	-	-
418	00777.0	150	NC	NR	Y	19087 Wide Area Network Refresh (2018)	-	5,637	-	N	-	-
421	00777.0	150	NC	NR	Y	RAMP - INCREMENTAL 84225 GIS UPGRADE	5,062	-	-	N	-	-
425	00777.0	220	NC	NR	Y	19088 Wide Area Network Refresh (2019)	-	-	3,854	N	-	-
426	00777.0	150	NC	NR	Y	84305 CONVERGED COMPUTING INFRASTRUC	362	-	-	N	-	-
429	00777.0	200	NC	NR	Y	19132 Pure Storage Upgrade	8,351	-	-	N	-	-
430	00777.0	200	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization	454	-	-	N	-	-
437	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization	-	267	-	N	-	-
438	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization	-	-	1,440	N	-	-
439	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization	-	-	-	N	-	-

**SOUTHERN CALIFORNIA GAS COMPANY  
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(DOLLARS IN THOUSANDS)**

The CapEx data below from the 2019 GRC RO Model has been analyzed to determine which projects are more likely than not to be repairs eligible. Based on this analysis all projects that are mandated, collectible, due to structures & improvements, due to telecommunications and due to new business have been excluded from the repairs qualified base overhauls, due to capital tools & equipment, due to IT & telecommunications and due to new business have been excluded from the repairs qualified base capital expenditures for calculating the 2019 GRC repairs deduction.

Unique ID	Budget Code	Asset ID	Collectible (CO) / Non-Collectible (NC)	Routine (R) / In-Routine (NR)	Shared Asset	Project Description	2017	2018	2019	CapEx - Repair Allowance	
										2017	2018
440	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization	-	391	-	-	-
441	00784.0	220	NC	NR	Y	19111 FoF - PACER OCS - Order Re-Prioritization	-	-	871	-	-
448	00784.0	220	NC	NR	Y	81469 ENVY NEXT GENERATION	2,924	-	-	-	-
454	00786.0	220	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase	1,427	-	-	-	-
455	00786.0	220	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase	-	291	-	-	-
456	00786.0	200	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase	-	-	-	-	-
457	00786.0	220	NC	NR	Y	RAMP - INCREMENTAL 19114 FoF - GOPA Phase	-	-	349	-	-
458	00786.0	220	NC	NR	Y	19115 FoF - Operational Awareness	-	3,006	-	-	-
459	00786.0	220	NC	NR	Y	19115 FoF - Operational Awareness	-	-	3,305	-	-
460	00786.0	220	NC	NR	Y	19116 FoF - Claims Analytics	-	1,538	-	-	-
461	00786.0	220	NC	NR	Y	19116 FoF - Claims Analytics	-	-	1,511	-	-
462	00786.0	220	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims	454	-	-	-	-
463	00786.0	220	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims	-	610	-	-	-
464	00786.0	200	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims	-	67	-	-	-
465	00786.0	220	NC	NR	Y	19117 FoF - Employee Care Services IVOS Claims	-	-	1,081	-	-

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**DATE RESPONDED: MAY 7, 2018**

6. Please provide the tax lives used by SoCalGas for federal and state purposes for AMI meters.

**Utility Response 6:**

The federal tax life used by SoCalGas for AMI meters is 20 years. The state tax life used by SoCalGas for AMI meters is 35 years.

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7. Please provide the amount of AMI meters expected to come into service for purposes of tax depreciation in 2018 and 2019.

**Utility Response 7:**

SoCalGas objects to this request on the grounds that it calls for speculation. Subject to and without waiving this objection, SoCalGas responds as follows. SoCalGas does not currently have a material forecasted amount of AMI meters expected to come into service for purposes of tax depreciation in 2018 and 2019.

8. Regarding Property Taxes:

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- a. Please provide the Taxable percentages for Plant, Reserve for Depreciation, and Deferred Income Taxes for 2012-2015 and 2017 recorded (consistent with the figures listed for 2016 on SCG-37-WP-2R, page 17)
- b. Please provide the ad valorem tax rates for SoCalGas in each year from 2007/08 to 2016/17.
- c. Please provide the assessed value of Aliso Canyon in 2016 recorded through 2019 using the methodology used to determine the values for the “gas plant in service”, “accumulated depreciation”, and “accumulated deferred income taxes” in SCG-37-WP-2R, page 17.
- d. Regarding the estimated decline in deferred income taxes from \$1,341,194,000 in Tax Year 2018 to \$755,986,000 in Tax Year 2019 (SCG-37-WP-2R, page 17):
- i. Is that largely the result of SoCalGas’s position that the taxing authorities will reduce deferred income taxes from 35% to 21% in a single year, as a result of the TCJA?
  - ii. If the answer to part (i) is yes, please provide the amount that would have been recorded had deferred income taxes been included at the 35% level in Tax Year 2019.
  - iii. If the answer to part (i) is yes, please provide all communications between SoCalGas or Sempra Energy and the Board of Equalization regarding this point.
- e. When does SoCalGas expect to obtain its assessment for the 2018/2019 tax year?

**Utility Response 8:**



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- a. The Taxable Percentages for 2012-2015 and 2017 recorded are provided in the following table:

Taxable Percentage	2012	2013	2014	2015	2017
Plant	94.34%	92.74%	93.30%	91.83%	92.30%
Depreciation	96.90%	95.89%	95.07%	94.13%	91.89%
Deferred Income Tax	97.22%	96.34%	95.21%	95.86%	96.72%

- b. SoCalGas objects to this request under Rule 10.1 of the Commission’s Rules of Practice and Procedure on the grounds that the timeframe encompassed in this request is not relevant to the subject matter involved in the pending proceeding and therefore, the burden, expense, and intrusiveness of this request outweighs the likelihood that the information sought will lead to the discovery of relevant and admissible evidence. In particular, this request seeks information prior to 2012 and is thus, outside the scope of the relevant time period used by SoCalGas in developing its forecasts. Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

The ad valorem rates for the years 2011/12 through 2016/17 are provided in the following table:

Year	Rate
2011/12	1.2429%
2012/13	1.2350%
2013/14	1.2441%
2014/15	1.2516%
2015/16	1.2653%
2016/17	1.2877%

**Utility Response 8 Continued:**

- c. SoCalGas objects to this request under Rule 10.1 of the Commission’s Rules of Practice and Procedure on the grounds that the burden, expense and intrusiveness of this request

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clearly outweigh the likelihood that the information sought will lead to the discovery of admissible evidence. Subject to and without waiving the foregoing objection, SoCalGas responds as follows. SoCalGas calculates assessed value for property tax purposes based on the total value of the Company's property that is subject to property tax. The calculation is not done on an asset-by-asset or project-by-project basis. This is true both for GRC forecasting purposes and for the actual assessment of property taxes and the filings of property tax returns. Accordingly, the data that would be needed to compute the assessed value of Aliso Canyon for 2016 – 2019 as a stand-alone asset is not currently available and SoCalGas is not required to create new data or present existing data in a different form beyond that which might be readily available. Moreover, such an approach would be inconsistent with how property taxes are assessed.

d.

- i. No. The decline in deferred income taxes from 2018 to 2019 shown on Exhibit SCG-37-WP-2R, page 17, was largely the result of a formula error. The "Deferred Income Taxes" amount for 2019 should have also included the offsetting rate base adjustment (decrease), as of the end of 2018, to reflect the impact of the change in the federal income tax rate under the Tax Cuts and Jobs Act. The rate base adjustment is shown in the workpapers of SoCalGas' rate base witness Patrick D. Moersen (*see* Exhibit SCG-35-WP-2R, page 5, line 11 (entitled "Accumulated Deferred Taxes – 2017 Tax Cuts & Jobs Act Adj")). Accordingly, the formula for "Deferred Income Taxes" for 2019 on Exhibit SCG-37-WP-2R, page 17, should have added the rate base adjustment amount of \$523,878,000, so that the corrected "Deferred Income Taxes" amount for 2019 should be \$1,279,864,000 (\$755,956,000 + \$523,878,000).

SoCalGas will reflect this correction in its Update Testimony, which is anticipated to be submitted on August 24, 2018 in accordance with the proceeding schedule set forth in the January 10, 2018 Scoping Memo.

- ii. Not applicable.
  - iii. Not applicable.
- e. SoCalGas objects to this request on the grounds that it calls for speculation. Subject to and without waiving this objection, SoCalGas responds as follows. The California State Board of Equalization is scheduled to meet on May 30, 2018 to vote on the valuation of state-assessed properties. SoCalGas estimates that the assessments will be available shortly thereafter.

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9. Regarding Franchise Fees:

a. Please provide the 2017 Franchise Fee Percentage calculated in the same way as the percentages calculated for 2012-2016 on SCG-37-WP-2R, page 22).

b. Do the franchise fees shown on SoCalGas's workpapers include franchise fees that are surcharged to individual municipalities? If they do include those surcharges, please identify surcharged amounts in 2015-2017 as recorded.

**Utility Response 9:**

- a. The franchise fee percentage for 2017, calculated in the same way as the percentages calculated for 2012-2016 on Exhibit SCG-37-WP-2R, page 22, is 1.2689%. The calculation is shown in the table below:

Total Franchise Payments – 2017	\$ 42,594,466.42
Divided by: Gross Receipts – 2017	\$ 3,356,694,034
Franchise Fee Percentage – 2017	1.2689%

- b. The total franchise fees shown on Exhibit SCG-37-WP-2R do not include franchise fees that are surcharged to individual municipalities.

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10. What is the source of the 2016 book income before taxes on SCG-37-WP-2R page 28? Please provide per-books 2016 net operating losses on a recorded basis.

**Utility Response 10:**

The source of the amount shown for 2016 book income before taxes on Exhibit SCG-37-WP-2R, page 28, is the “sum” file of the RO Model, on row 27 of the “Rev Requirement” worksheet. The SoCalGas cumulative net operating losses on a recorded basis as of 12/31/2016 are \$48,493,973.

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11. Please provide results of operations at base rates summary pages for 2016, 2017 and 2018 showing actual base rate revenues in each year from 2016 to 2018, actual adjusted expenses and taxes in 2016 and forecasted expenses and taxes in 2017 and 2018, actual rate base in 2016 and forecasted rate base in 2017 and 2018, and the earned rate of return in each of the three years in the format of Appendix A of the testimony of Ryan Hom (SCG-43-2R). The income tax expenses and the actual return should be based not on the assumption that the utility earns its authorized rate of return in each year but on the actual revenues (for 2016-2018) and actual expenses and rate base (in 2016) and forecast expenses and rate base (for 2017-2018) and the return earned at that level of revenues, expenses, and rate base.

**Utility Response 11:**

SoCalGas objects to this request under Rule 10.1 of the Commission's Rules of Practice and Procedure on the grounds that the burden, expense and intrusiveness of this request clearly outweigh the likelihood that the information sought will lead to the discovery of admissible evidence. Subject to and without waiving the foregoing objection, SoCalGas responds as follows.

Please refer to detail provided in Attachment D to this data request for 2016-2018 actual base GRC revenues, 2016 actual expenses/taxes/ratebase/return, and 2017/2018 forecasted expenses/taxes/ratebase/return from the 2019 GRC RO model.

SoCalGas is unable to provide the income tax expense and the actual return based on actual revenues (for 2016-2018) as requested. The current RO model does not have the functionality to perform the necessary calculations. Further, the RO model uses a complex goal seek function which cannot be replicated in an ad hoc report. SoCalGas is not required to create new data or present existing data in a different form beyond that which might be readily available.

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 2019 GRC A.17-10-008  
 TURN-058, Q11

Description	2016 <sup>1</sup> Recorded (2016\$)	2017 Forecast (2017\$)	2018 Forecast (2018\$)
Total O&M Expenses	1,066,926	1,280,211	1,376,994
Depreciation	409,136	494,920	538,779
Taxes on Income	120,374	81,559	39,068
Taxes Other Than on Income	130,751	103,390	113,430
Total Operating Expenses	<u>1,727,187</u>	<u>1,960,080</u>	<u>2,068,271</u>
Return	370,898	406,354	429,264
Rate Base	3,716,877	5,066,756	5,848,288
Rate of Return	9.98%	8.02%	7.34%
Actual GRC Base Revenue (w/o FF&U)	<u>2,068,987</u>	<u>2,312,756</u>	<u>2,316,881</u>

<sup>1</sup> 2016 recorded data from the 2019 GRC Master Data Request Section A, Documentation Requirements, Question 3

<sup>2</sup> Decision (D) 16-06-054

<sup>3</sup> SoCalGas Advice Letter (AL) 5075

<sup>4</sup> SoCalGas AL 5238

**TURN DATA REQUEST-058**  
**SDG&E-SOCALGAS 2019 GRC – A.17-10-007/8**  
**SDG&E\_SOCALGAS RESPONSE**  
**DATE RECEIVED: APRIL 23, 2018**  
**DATE RESPONDED: MAY 7, 2018**

12. Please provide the actual Net Operating Loss position for each of SoCalGas and SDG&E in 2016 and 2017 recorded.

**Utility Response 12:**

SoCalGas had cumulative net operating losses of \$48,493,973 as of 12/31/2016. SoCalGas does not have actual 2017 recorded net operating losses at this time. These amounts will not be final until the SoCalGas completes and files its 2017 income tax returns, which is expected to occur in October 2018.

SDG&E was not in a net operating loss position as of 12/31/2016. SDG&E does not have actual 2017 recorded net operating losses at this time. These amounts will not be final until the SDG&E completes and files its 2017 income tax returns, which is expected to occur in October 2018.

**APPENDIX C**  
**GLOSSARY OF TERMS**

2017 Annual Report	Social Security Administration's 2017 Annual Report
ADIT	Accumulated Deferred Income Taxes
ARAM	Average Rate Assumption Method
BOE	Board of Equalization
BY	Base Year
Commission	California Public Utilities Commission
DTA	Deferred Tax Asset
DTL	Deferred Tax Liability
GRC	General Rate Case
IRS	Internal Revenue Service
OASDI	Old-Age, Survivors, and Disability Insurance
OII	Order Instituting Investigation
ORA	Office of Ratepayer Advocates
PG&E	Pacific Gas and Electric Company
RO	Results of Operations
SCE	Southern California Edison Company
SoCalGas	Southern California Gas Company
SSA	Social Security Administration
TCJA	Tax Cuts and Jobs Act
TMA	Tax Memorandum Account
TURN	The Utility Reform Network
TY	Test Year