

Company: Southern California Gas Company (U 904 G)

Proceeding: 2024 General Rate Case

Application: A.22-05-015

Exhibit No: (SCG-33-WP-2R)

SECOND REVISED WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF RAGAN G. REEVES  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

NOVEMBER 2022



# SoCalGas Tax Index

**Workbook File Name:** [taxSCG.xlsm](#)

**Workbook Description:** The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2024 GRC filing.

## Worksheet

<u>#</u>	<u>Worksheet Name</u>	<u>Worksheet Description</u>
1	<a href="#">Output for Access</a>	The Access Database will pick up the payroll tax rate from this tab.
2	<a href="#">IncomeTax Inputs</a>	Input sheet for 2024 cells that can be changed.
3	<a href="#">2024IncomeTaxes</a>	2024 income tax calculation.
4	<a href="#">2023IncomeTaxes</a>	2023 income tax calculation.
5	<a href="#">2022IncomeTaxes</a>	2022 income tax calculation.
6	<a href="#">2021IncomeTaxes</a>	2021 income tax calculation.
7	<a href="#">Fed&amp;StateTaxDepr</a>	Summary sheet for forecasted depreciation on adds.
8	<a href="#">2024RMBLMDeptronAdds</a>	2024 RM BLM depreciation calculation on forecasted capital additions.
9	<a href="#">2024StateDepronAdds</a>	2024 State depreciation calculation on forecasted capital additions
10	<a href="#">2023RMBLMDeptronAdds</a>	2023 RM BLM depreciation calculation on forecasted capital additions.
11	<a href="#">2023StateDepronAdds</a>	2023 State depreciation calculation on forecasted capital additions
12	<a href="#">2022RMBLMDeptronAdds</a>	2022 RM BLM depreciation calculation on forecasted capital additions.
13	<a href="#">2022StateDepronAdds</a>	2022 State depreciation calculation on forecasted capital additions
14	<a href="#">ADValorem</a>	Property tax projection on capital additions.
15	<a href="#">ADValorem Rate Inflation</a>	Ad Valorem rate inflation calculation
16	<a href="#">PayrollTaxes</a>	Payroll tax calculation.
17	<a href="#">Composite Payroll Tax Rate</a>	Composite payroll tax rate

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**Payroll Tax**

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2200	SCG	2024	Payroll Tax	7.22%

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	Projected			Actual
	2024	2023	2022	2021
<b>FEDERAL ADJUSTMENTS: Addback (Deduct)</b>				
Deductible Repairs	(166,423)	(159,024)	(181,065)	(187,268)
Software Dev Costs	(201,696)	(235,291)	(179,876)	(151,944)
Cost of Removal-Pre '81 Property	(27,951)	(36,145)	(38,513)	(47,049)
Preferred Dividend Deduction	(862)	(862)	(862)	(862)
Disallowed Transportation Fringe Benefits	3,554	3,554	3,360	3,223
Other Deductions and Additions	-	-	-	-
Federal Credits	(451)	(451)	(451)	(534)
Federal Credits Addback	64	64	64	62
CCFT				(11,527)
ITC Amortization	(684)	(884)	(967)	(1,053)
Amortization of Excess Deferred Taxes (see details below)	(9,926)	(10,038)	(9,915)	(10,350)
Unamortized ITC	4,272	4,957	5,841	6,808
<b>STATE ADJUSTMENTS: Addback (Deduct)</b>				
Deductible Repairs	(166,423)	(159,024)	(181,065)	(187,268)
Software Dev Costs	(201,696)	(235,291)	(179,876)	(151,944)
Cost of Removal-Pre '81 Property	(94,582)	(122,306)	(130,322)	(139,095)
Preferred Dividend Deduction	-	-	-	-
Other Deductions and Additions	-	-	-	-
State Credits	(680)	(680)	(680)	(639)
State Credits Addback	-	-	-	-
FEDERAL STATUTORY RATE	21%	21%	21%	21%
STATE STATUTORY RATE	8.84%	8.84%	8.84%	8.84%
STATE RATE - NET OF STATE BENEFIT	6.984%	6.984%	6.984%	6.984%
Percentage of Capitalized Taxes & Interest to AFUDC	64%			
Book to Tax Depreciation Ratio_Fed	75.6%	75.6%	75.6%	75.6%
Deductible Repairs Ratio	35.60%	35.60%	35.60%	
Payroll Tax Ratio	7.22%	7.20%	7.16%	7.18%
Ad Valorem Tax Ratio	1.4802082%	1.4561520%	1.4320957%	1.4080395%
Taxable CIAC Percentage	56.01%	56.01%	56.01%	
Gross-Up Factor	24.00%	24.00%	24.00%	
ITCCA (CIAC Amortization)	2,440	2,440	2,440	
Forecasted CAC Forfeitures	(12,281)	(12,281)	(12,281)	
ITCCA (CAC Amortization)	2,521	2,521	2,521	
<u>Amortization of Excess Deferred Taxes:</u>				
ARAM on Protected Assets - Excluding Cost of Removal	(13,357)	(10,200)	(10,034)	(10,619)
Additional ARAM from Including Cost of Removal in Book Depreciation	-	-	-	-
Amortization of Cost of Removal Excess Deferred Tax Asset	3,431	2,620	2,577	2,728
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	(2,459)	(2,459)	(2,459)
Total Amortization of Excess Deferred Taxes	(9,926)	(10,038)	(9,915)	(10,350)
Remaining Excess Deferred Taxes to be Amortized	465,065	474,991	485,029	494,944
<u>5-Year Amortization of Software Dev Costs (Beginning in 2022)*</u>				
Software Dev Costs	(201,696)	(235,291)	(179,876)	(151,944)
Reversal of Amt to be Amortized Over 60 Months	201,696	235,291	179,876	
2022 SW 5-Yr Amortization	(35,975)	(35,975)	(17,988)	
2023 SW 5-Yr Amortization	(47,058)	(23,529)		
2024 SW 5-Yr Amortization	(20,170)			
Total Software Dev Costs Deduction	(103,203)	(59,504)	(17,988)	(151,944)

\* Note - A half year convention is applied in the first year of amortization

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		2024	
RATEBASE		13,325,549	
ROR	x	7.30%	
Net Operating Income (Return)			972,765
RATEBASE		13,325,549	
WACost of Debt	x	1.93%	
Interest			(257,183)
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(787,887)	(165,456)	
Fixed Charges - Operating (Interest Expense)	(257,183)	(54,008)	
Deductible Repairs	(166,423)	(34,949)	
Software Dev Costs	(103,203)	(21,673)	
Cost of Removal	(27,951)	(5,870)	
Ad Valorem Tax - Fiscal/Calendar	(9,736)	(2,045)	
Preferred Dividend Deduction	(862)	(181)	
Disallowed Transportation Fringe Benefits	3,554	746	
Credit Addback and Other	64	13	
P/Y CCFT	(23,240)	(4,880)	
Total Federal Tax Adj. (Deduction)	(1,372,868)		(288,302)
STATE ADJUSTMENTS:			
Tax Depreciation	(894,429)	(79,068)	
Fixed Charges - Operating (Interest Expense)	(257,101)	(22,728)	
Deductible Repairs	(166,423)	(14,712)	
Software Dev Costs	(201,696)	(17,830)	
Cost of Removal	(94,582)	(8,361)	
Ad Valorem Tax - Fiscal/Calendar	(9,736)	(861)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,623,967)		(143,559)
ADJUSTMENTS:			
ITC Amortization		(684)	
Amortization of Excess Deferred Taxes		(9,926)	
Tax Credits		(1,131)	
Other			(11,741)
TOTAL			529,163

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	2023	
RATEBASE	11,964,390	
ROR	7.30%	
Net Operating Income (Return)		873,400
RATEBASE	11,964,390	
WACost of Debt	1.93%	
Interest	(230,913)	
FEDERAL ADJUSTMENTS:	GROSS	TAX
Tax Depreciation	(615,480)	(129,251)
Fixed Charges - Operating (Interest Expense)	(230,913)	(48,492)
Deductible Repairs	(159,024)	(33,395)
Software Dev Costs	(59,504)	(12,496)
Cost of Removal	(36,145)	(7,590)
Ad Valorem Tax - Fiscal/Calendar	(10,891)	(2,287)
Preferred Dividend Deduction	(862)	(181)
Disallowed Transportation Fringe Benefits	3,554	746
Credit Addback and Other	64	13
P/Y CCFT	(19,107)	(4,012)
Total Federal Tax Adj. (Deduction)	(1,128,306)	(236,944)
STATE ADJUSTMENTS:		
Tax Depreciation	(832,216)	(73,568)
Fixed Charges - Operating (Interest Expense)	(230,817)	(20,404)
Deductible Repairs	(159,024)	(14,058)
Software Dev Costs	(235,291)	(20,800)
Cost of Removal	(122,306)	(10,812)
Ad Valorem Tax - Fiscal/Calendar	(10,891)	(963)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(1,590,545)	(140,604)
ADJUSTMENTS:		
ITC Amortization		(884)
Amortization of Excess Deferred Taxes		(10,038)
Tax Credits		(1,131)
Other		
		(12,053)
TOTAL		483,799

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		2022	
RATEBASE		10,702,916	
ROR	x	7.30%	
Net Operating Income (Return)			781,313
RATEBASE		10,702,916	
WACost of Debt	x	1.93%	
Interest		(206,566)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(572,307)	(120,184)	
Fixed Charges - Operating (Interest Expense)	(206,566)	(43,379)	
Deductible Repairs	(181,065)	(38,024)	
Software Dev Costs	(17,988)	(3,777)	
Cost of Removal	(38,513)	(8,088)	
Ad Valorem Tax - Fiscal/Calendar	(9,793)	(2,056)	
Preferred Dividend Deduction	(862)	(181)	
Disallowed Transportation Fringe Benefits	3,360	706	
Credit Addback and Other	64	13	
P/Y CCFT	(11,923)	(2,504)	
Total Federal Tax Adj. (Deduction)	(1,035,592)		(217,474)
STATE ADJUSTMENTS:			
Tax Depreciation	(754,533)	(66,701)	
Fixed Charges - Operating (Interest Expense)	(206,454)	(18,250)	
Deductible Repairs	(181,065)	(16,006)	
Software Dev Costs	(179,876)	(15,901)	
Cost of Removal	(130,322)	(11,520)	
Ad Valorem Tax - Fiscal/Calendar	(9,793)	(866)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(1,462,042)		(129,245)
ADJUSTMENTS:			
ITC Amortization		(967)	
Amortization of Excess Deferred Taxes		(9,915)	
Tax Credits		(1,131)	
Other			
			(12,013)
TOTAL			422,581

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	2021	
RATEBASE	9,396,387	
ROR	7.30%	
Net Operating Income (Return)	x	685,936
RATEBASE	9,396,387	
WACost of Debt	1.93%	
Interest	x	(181,350)
FEDERAL ADJUSTMENTS:	GROSS	TAX
Tax Depreciation	(531,531)	(111,622)
Fixed Charges - Operating (Interest Expense)	(181,350)	(38,084)
Deductible Repairs	(187,268)	(39,326)
Software Dev Costs	(151,944)	(31,908)
Cost of Removal	(47,049)	(9,880)
Ad Valorem Tax - Fiscal/Calendar	(6,207)	(1,303)
Preferred Dividend Deduction	(862)	(181)
Disallowed Transportation Fringe Benefits	3,223	677
Credit Addback and Other	62	13
P/Y CCFT	(11,527)	(2,421)
Total Federal Tax Adj. (Deduction)	(1,114,453)	(234,035)
STATE ADJUSTMENTS:		
Tax Depreciation	(660,415)	(58,381)
Fixed Charges - Operating (Interest Expense)	(181,219)	(16,020)
Deductible Repairs	(187,268)	(16,554)
Software Dev Costs	(151,944)	(13,432)
Cost of Removal	(139,095)	(12,296)
Ad Valorem Tax - Fiscal/Calendar	(6,207)	(549)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(1,326,147)	(117,231)
ADJUSTMENTS:		
ITC Amortization		(1,053)
Amortization of Excess Deferred Taxes		(10,350)
Tax Credits		(1,174)
Other - Credits (Not to include credit addbacks)		(12,576)
TOTAL		322,093



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**Flow-Through Regulatory Federal and State Tax Depreciation on 2022-2024 Capital Additions**

Federal Flow-Through Tax Depreciation				
	2021	2022	2023	2024
Vintage 2021 and Prior Depr	531,531	536,771	504,615	527,269
Depr Adj to 2021 VY Assets in 2024				67,915
2022 Additions	-	35,536	88,445	93,454
2023 Additions	-		22,420	68,541
2024 Additions	-			30,709
<b>Total Federal Flow-Through Tax Depreciation</b>	<b>531,531</b>	<b>572,307</b>	<b>615,480</b>	<b>787,887</b>

State Flow-Through Tax Depreciation				
	2021	2022	2023	2024
Vintage 2021 and Prior Depr	660,415	643,951	574,427	515,922
2022 Additions	-	110,582	171,212	152,631
2023 Additions	-		86,577	137,284
2024 Additions	-			88,593
<b>Total State Flow-Through Tax Depreciation</b>	<b>660,415</b>	<b>754,533</b>	<b>832,216</b>	<b>894,429</b>

2024 Composite Book Rate	4.04%
2021 Composite Book Rate	3.71%
Change in Rate	0.33%
2021 VY Asset Base in 2024	20,486,184
Depn Adj to 2021 VY Assets in 2024	67,915

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Property & Acct.	2024 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2024 RM BLM DEPR.	2024 Depreciation For 2024 Additons	$\left( \begin{matrix} 2024 \text{ Tax Investment Forecast} \\ - \\ \text{Other Basis Adjustments} \end{matrix} \right) /$	2024 Vintage Forecast	=	2024 RM BLM Depn on 2024 Adds	
<b>Distribution TC 49.21</b>														
376-387	779,324	(16,610)	10,642	(51,003)	0	0	722,353	9,869	10,647	*	$\left( \begin{matrix} 722,353 \\ - \\ 0 \end{matrix} \right) /$	779,324	=	9,869
	779,324	(16,610)	10,642	(51,003)	0	0	722,353	9,869						
<b>Capital Tools TC 49.21</b>														
394	26,240	(1,217)	780	0	0	0	25,802	435	442	*	$\left( \begin{matrix} 25,802 \\ - \\ 0 \end{matrix} \right) /$	26,240	=	435
	26,240	(1,217)	780	0	0	0	25,802	435						
<b>Office Furn. TC 00.11</b>														
391	0	0	0	0	0	0	0	0	0	*	$\left( \begin{matrix} 0 \\ - \\ 0 \end{matrix} \right) /$	0	=	0
	0	0	0	0	0	0	0	0						
<b>Data Equip TC 00.13</b>														
391.1	0	0	0	0	0	0	0	0	0	*	$\left( \begin{matrix} 0 \\ - \\ 0 \end{matrix} \right) /$	0	=	0
	0	0	0	0	0	0	0	0						
<b>Computer Equipment TC 00.12</b>														
391	34,563	(1,651)	1,058	0	0	0	33,970	2,525	2,569	*	$\left( \begin{matrix} 33,970 \\ - \\ 0 \end{matrix} \right) /$	34,563	=	2,525
	34,563	(1,651)	1,058	0	0	0	33,970	2,525						
<b>Underground Storage TC 49.24</b>														
350, 352-358	206,625	(13,835)	8,864	0	0	0	201,654	4,633	4,747	*	$\left( \begin{matrix} 201,654 \\ - \\ 0 \end{matrix} \right) /$	206,625	=	4,633
	206,625	(13,835)	8,864	0	0	0	201,654	4,633						
<b>Transmission TC 49.24B</b>														
367-371	473,028	(21,813)	13,976	(87,758)	0	0	377,433	3,486	4,368	*	$\left( \begin{matrix} 377,433 \\ - \\ 0 \end{matrix} \right) /$	473,028	=	3,486
	473,028	(21,813)	13,976	(87,758)	0	0	377,433	3,486						
<b>Buildings TC 65</b>														
351, 366, 375, 390	221,093	(12,072)	7,734	0	0	0	216,756	3,307	3,373	*	$\left( \begin{matrix} 216,756 \\ - \\ 0 \end{matrix} \right) /$	221,093	=	3,307
	221,093	(12,072)	7,734	0	0	0	216,756	3,307						
<b>Land Imp TC 00.3</b>														
390	0	0	0	0	0	0	0	0	0	*	$\left( \begin{matrix} 0 \\ - \\ 0 \end{matrix} \right) /$	0	=	0
	0	0	0	0	0	0	0	0						
<b>Communication Equipmt TC 48.14</b>														
397	51,873	(5,522)	3,538	0	0	0	49,889	3,032	3,152	*	$\left( \begin{matrix} 49,889 \\ - \\ 0 \end{matrix} \right) /$	51,873	=	3,032
	51,873	(5,522)	3,538	0	0	0	49,889	3,032						
<b>Land&amp;Other</b>														
	0	0	0	0	0	0	0	0	0	*	$\left( \begin{matrix} 0 \\ - \\ 0 \end{matrix} \right) /$	0	=	0
	0	0	0	0	0	0	0	0						
<b>Software</b>														
	561,739	(41,483)	26,578	0	(476,926)	0	69,908	3,423	27,503	*	$\left( \begin{matrix} 69,908 \\ - \\ 0 \end{matrix} \right) /$	561,739	=	3,423
	561,739	(41,483)	26,578	0	(476,926)	0	69,908	3,423						
<b>TOTALS</b>	<b>2,354,485</b>	<b>(114,203)</b>	<b>73,170</b>	<b>(138,761)</b>	<b>(476,926)</b>	<b>0</b>	<b>1,697,765</b>	<b>30,709</b>	<b>56,802</b>					

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STATE DEPRECIATION CALCULATION

METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL				
LIFE >>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	45 Yr	6 Yr	6 Yr	3 Yr				
Asset Class	Distrib	UGS Rights /Trans	Trans R/W	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL
ADDITIONS	779,324	206,625	473,028	0	0	26,240	0	221,093	51,873	34,563	561,739	2,354,485	0	0	2,354,485
AFUDC	(16,610)	(13,835)	(21,813)	0	0	(1,217)	0	(12,072)	(5,522)	(1,651)	(41,483)	(114,203)	0	0	(114,203)
CAP INT & TAXES	10,642	8,864	13,976	0	0	780	0	7,734	3,538	1,058	26,578	73,170	0	0	73,170
REPARIS	(51,003)	0	(87,758)	0	0	0	0	0	0	0	0	(138,761)	0	0	(138,761)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(476,926)	(476,926)	0	0	(476,926)
<b>TAX BASIS</b>	<b>722,353</b>	<b>201,654</b>	<b>377,433</b>	<b>0</b>	<b>0</b>	<b>25,802</b>	<b>0</b>	<b>216,756</b>	<b>49,889</b>	<b>33,970</b>	<b>69,908</b>	<b>1,697,765</b>	<b>0</b>	<b>0</b>	<b>1,697,765</b>
<b>YR 1 RATE</b>	<b>2.857%</b>	<b>4.546%</b>	<b>4.546%</b>	<b>10.000%</b>	<b>16.667%</b>	<b>2.857%</b>	<b>1.667%</b>	<b>1.667%</b>	<b>16.667%</b>	<b>16.667%</b>	<b>33.333%</b>				
DEPR.	20,638	9,167	17,158	0	0	737	0	3,613	8,315	5,662	23,303	88,593		2024	
<b>YR 2 RATE</b>	<b>5.551%</b>	<b>8.678%</b>	<b>8.678%</b>	<b>18.000%</b>	<b>27.778%</b>	<b>5.551%</b>	<b>3.278%</b>	<b>3.278%</b>	<b>27.778%</b>	<b>27.778%</b>	<b>33.333%</b>				
DEPR.	40,098	17,500	32,754	0	0	1,432	0	7,105	13,858	9,436	23,303	145,485		2025	
<b>YR 3 RATE</b>	<b>5.234%</b>	<b>7.890%</b>	<b>7.890%</b>	<b>14.400%</b>	<b>18.519%</b>	<b>5.234%</b>	<b>3.169%</b>	<b>3.169%</b>	<b>18.519%</b>	<b>18.519%</b>	<b>33.333%</b>				
DEPR.	37,808	15,910	29,779	0	0	1,350	0	6,869	9,239	6,291	23,303	130,550		2026	
<b>YR 4 RATE</b>	<b>4.935%</b>	<b>7.173%</b>	<b>7.173%</b>	<b>11.520%</b>	<b>12.346%</b>	<b>4.935%</b>	<b>3.063%</b>	<b>3.063%</b>	<b>12.346%</b>	<b>12.346%</b>	<b>0.000%</b>				
DEPR.	35,648	14,465	27,073	0	0	1,273	0	6,639	6,159	4,194	0	95,452		2027	
<b>YR 5 RATE</b>	<b>4.653%</b>	<b>6.521%</b>	<b>6.521%</b>	<b>9.216%</b>	<b>9.876%</b>	<b>4.653%</b>	<b>2.961%</b>	<b>2.961%</b>	<b>9.216%</b>	<b>9.216%</b>					
DEPR.	33,611	13,150	24,612	0	0	1,201	0	6,418	4,598	3,131		86,720		2028	
<b>YR 6 RATE</b>	<b>4.387%</b>	<b>5.928%</b>	<b>5.928%</b>	<b>7.373%</b>	<b>9.876%</b>	<b>4.387%</b>	<b>2.863%</b>	<b>2.863%</b>	<b>7.373%</b>	<b>7.373%</b>					
DEPR.	31,690	11,954	22,374	0	0	1,132	0	6,206	3,678	2,505		79,538		2029	
<b>YR 7 RATE</b>	<b>4.137%</b>	<b>5.389%</b>	<b>5.389%</b>	<b>6.554%</b>	<b>4.938%</b>	<b>4.137%</b>	<b>2.767%</b>	<b>2.767%</b>	<b>6.554%</b>	<b>6.554%</b>					
DEPR.	29,884	10,867	20,340	0	0	1,067	0	5,998	3,270	2,226		73,652		2030	
<b>YR 8 RATE</b>	<b>3.901%</b>	<b>4.899%</b>	<b>4.899%</b>	<b>6.554%</b>	<b>0.000%</b>	<b>3.901%</b>	<b>2.675%</b>	<b>2.675%</b>	<b>6.554%</b>	<b>6.554%</b>					
DEPR.	28,179	9,879	18,490	0	0	1,007	0	5,798	3,270	2,226		68,849		2031	

Property & Acct	2023 VINTAGE FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2023 RM BLM DEPR	2024 RM BLM DEPR	2023 Depreciation For 2023 Additions	2023 Tax Investment Forecast	Other Basis Adjustment	2023 Vintage Forecast	2023 RM BLM Depr on 2023 Adds	2024 Depreciation For 2023 Additions	2023 Tax Investment Forecast	Other Basis Adjustment	2023 Vintage Forecast	2024 RM BLM Depr on 2023 Adds	
Distribution TC 49.21																				
376-387	771,480	(15,016)	9,621	(51,032)	0	0	715,053	8,608	23,729	9,288	{ 715,053 - 0 }	0	771,480	= 8,608	25,601	{ 715,053 - 0 }	0	771,480	= 23,729	
	771,480	(15,016)	9,621	(51,032)	0	0	715,053	8,608	23,729											
Capital Tools TC 49.21																				
394	27,200	(1,271)	815	0	0	0	26,743	388	1,189	395	{ 26,743 - 0 }	0	27,200	= 388	1,209	{ 26,743 - 0 }	0	27,200	= 1,189	
	27,200	(1,271)	815	0	0	0	26,743	388	1,189											
Office Furn. TC 00.11																				
391	0	0	0	0	0	0	0	0	0	14	{ 0 - 0 }	0	0	= 0	42	{ 0 - 0 }	0	0	= 0	
	0	0	0	0	0	0	0	0	0											
Data Equip TC 00.13																				
391.1	0	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	0	0	= 0	0	{ 0 - 0 }	0	0	= 0	
	0	0	0	0	0	0	0	0	0											
Computer Equipment TC 00.12																				
391	9,787	(240)	154	0	0	0	9,700	451	2,078	455	{ 9,700 - 0 }	0	9,787	= 451	2,097	{ 9,700 - 0 }	0	9,787	= 2,078	
	9,787	(240)	154	0	0	0	9,700	451	2,078											
Underground Storage TC 49.24																				
350, 352-358	199,472	(11,287)	7,232	0	0	0	195,416	3,580	7,860	3,655	{ 195,416 - 0 }	0	199,472	= 3,580	8,024	{ 195,416 - 0 }	0	199,472	= 7,860	
	199,472	(11,287)	7,232	0	0	0	195,416	3,580	7,860											
Transmission TC 49.24B																				
367-371	527,521	(28,123)	18,018	(80,454)	0	0	436,962	3,674	12,614	4,435	{ 436,962 - 0 }	0	527,521	= 3,674	15,229	{ 436,962 - 0 }	0	527,521	= 12,614	
	527,521	(28,123)	18,018	(80,454)	0	0	436,962	3,674	12,614											
Buildings TC 65																				
351, 356, 375, 390	110,751	(6,550)	4,196	0	0	0	108,397	1,235	3,431	1,262	{ 108,397 - 0 }	0	110,751	= 1,235	3,505	{ 108,397 - 0 }	0	110,751	= 3,431	
	110,751	(6,550)	4,196	0	0	0	108,397	1,235	3,431											
Land Imp TC 00.3																				
390	0	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	0	0	= 0	0	{ 0 - 0 }	0	0	= 0	
	0	0	0	0	0	0	0	0	0											
Communication Equipmt TC 48.14																				
397	16,389	(1,299)	832	0	0	0	15,922	783	2,357	806	{ 15,922 - 0 }	0	16,389	= 783	2,427	{ 15,922 - 0 }	0	16,389	= 2,357	
	16,389	(1,299)	832	0	0	0	15,922	783	2,357											
Land&Other																				
	0	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	0	0	= 0	0	{ 0 - 0 }	0	0	= 0	
	0	0	0	0	0	0	0	0	0											
Software																				
	187,294	(6,097)	3,907	0	(93,428)	0	91,676	3,701	15,282	7,560	{ 91,676 - 0 }	0	187,294	= 3,701	31,222	{ 91,676 - 0 }	0	187,294	= 15,282	
	187,294	(6,097)	3,907	0	(93,428)	0	91,676	3,701	15,282											
TOTALS	1,849,893	(69,884)	44,774	(131,486)	(93,428)	0	1,599,870	22,420	68,541	27,869					89,356					

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METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	*	200DB	200DB	SL				
LIFE >>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	SL	6 Yr	6 Yr	3 Yr				
Asset Class	Distrib	UGS Rights /Trans	Trans R/W	Office Furn	Data Hndng	Capital Tools Acct	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL
ADDITIONS	771,480	199,472	527,521	0	0	27,200	0	110,751	16,389	9,787	187,294	1,849,893	0	0	1,849,893
AFUDC	(15,016)	(11,287)	(28,123)	0	0	(1,271)	0	(6,550)	(1,299)	(240)	(6,097)	(69,884)	0	0	(69,884)
CAP INT & TAXES	9,621	7,232	18,018	0	0	815	0	4,196	832	154	3,907	44,774	0	0	44,774
REPAIRS	(51,032)	0	(80,454)	0	0	0	0	0	0	0	0	(131,486)	0	0	(131,486)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(93,428)	(93,428)	0	0	(93,428)
TAX BASIS	715,053	195,416	436,962	0	0	26,743	0	108,397	15,922	9,700	91,676	1,599,870	0	0	1,599,870
YR 1 RATE DEPR.	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%				
	20,429	8,884	19,864	0	0	764	0	1,807	2,654	1,617	30,558	86,577		2023	
YR 2 RATE DEPR.	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%				
	39,693	16,958	37,920	0	0	1,485	0	3,553	4,423	2,695	30,558	137,284		2024	
YR 3 RATE DEPR.	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%				
	37,426	15,418	34,476	0	0	1,400	0	3,435	2,949	1,796	30,558	127,459		2025	
YR 4 RATE DEPR.	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%				
	35,288	14,017	31,343	0	0	1,320	0	3,320	1,966	1,198	0	88,452		2026	
YR 5 RATE DEPR.	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%	0.000%				
	33,271	12,743	28,494	0	0	1,244	0	3,210	1,467	894	0	81,324		2027	
YR 6 RATE DEPR.	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%	0.000%				
	31,369	11,584	25,903	0	0	1,173	0	3,103	1,174	715	0	75,023		2028	
YR 7 RATE DEPR.	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%	0.000%				
	29,582	10,531	23,548	0	0	1,106	0	2,999	1,044	636	0	69,446		2029	
YR 8 RATE DEPR.	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%	0.000%				
	27,894	9,573	21,407	0	0	1,043	0	2,900	1,044	636	0	64,497		2030	

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Property & Acct	2022						2022 RM BLM Depn on 2022 ASB	2023 RM BLM Depn	2024 RM BLM Depn	2022 Depreciation For 2022 Additions	2022 Tax Investment Forecast	Other Basis Adjustments	2022 Vintage Forecast	2023 RM BLM Depn on 2022 ASB	2023 Depreciation For 2023 Additions	2023 Tax Investment Forecast	Other Basis Adjustments	2023 Vintage Forecast	2024 RM BLM Depn on 2022 ASB	2024 Depreciation For 2024 Additions	2024 Tax Investment Forecast	Other Basis Adjustments	2024 Vintage Forecast							
	Forecast	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj																		TAX INVEST. FORECAST						
<b>Distribution</b>																														
TC 49 21																														
376-387	764,319	(20,165)	12,900	(55,214)	0	0	701,860	8,438	20,396	23,291	9,189	{ 701,860 - 0 }	/	764,319	=	8,438	22,211	{ 701,860 - 0 }	/	764,319	=	20,396	25,363	{ 701,860 - 0 }	/	764,319	=	23,291		
	764,319	(20,165)	12,900	(55,214)	0	0	701,860	8,438	20,396	23,291																				
<b>Capital Tools</b>																														
TC 49 21																														
394	46,811	(2,044)	1,310	0	0	0	46,077	710	1,842	2,025	721	{ 46,077 - 0 }	/	46,811	=	710	1,871	{ 46,077 - 0 }	/	46,811	=	1,842	2,057	{ 46,077 - 0 }	/	46,811	=	2,025		
	46,811	(2,044)	1,310	0	0	0	46,077	710	1,842	2,025																				
<b>Office Furn.</b>																														
TC 00 11																														
391	0	0	0	0	0	0	0	0	0	0	26	{ 0 - 0 }	/	0	=	0	86	{ 0 - 0 }	/	0	=	0	109	{ 0 - 0 }	/	0	=	0		
	0	0	0	0	0	0	0	0	0	0																				
<b>Data Equip</b>																														
TC 00 13																														
AS																														
391.1	0	0	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0		
	0	0	0	0	0	0	0	0	0	0																				
<b>Computer Equipment</b>																														
TC 00 12																														
391	88,848	(2,722)	1,744	0	0	0	87,871	10,069	18,824	18,826	10,181	{ 87,871 - 0 }	/	88,848	=	10,069	19,033	{ 87,871 - 0 }	/	88,848	=	18,824	19,036	{ 87,871 - 0 }	/	88,848	=	18,826		
	88,848	(2,722)	1,744	0	0	0	87,871	10,069	18,824	18,826																				
<b>Underground Storage</b>																														
TC 49 04																														
300, 300-309	238,970	(36,037)	23,089	0	0	0	226,022	4,103	8,236	9,092	4,338	{ 226,022 - 0 }	/	238,970	=	4,103	6,708	{ 226,022 - 0 }	/	238,970	=	8,236	9,612	{ 226,022 - 0 }	/	238,970	=	9,092		
	238,970	(36,037)	23,089	0	0	0	226,022	4,103	8,236	9,092																				
<b>Transmission</b>																														
TC 49 24B																														
367-371	478,202	(49,360)	31,625	(80,747)	0	0	379,720	3,125	10,160	10,962	3,936	{ 379,720 - 0 }	/	478,202	=	3,125	12,794	{ 379,720 - 0 }	/	478,202	=	10,160	13,805	{ 379,720 - 0 }	/	478,202	=	10,962		
	478,202	(49,360)	31,625	(80,747)	0	0	379,720	3,125	10,160	10,962																				
<b>Buildings</b>																														
TC 00																														
301, 300-370, 300	120,976	(12,006)	7,692	0	0	0	116,662	1,303	3,489	3,759	1,351	{ 116,662 - 0 }	/	120,976	=	1,303	3,618	{ 116,662 - 0 }	/	120,976	=	3,489	3,888	{ 116,662 - 0 }	/	120,976	=	3,759		
	120,976	(12,006)	7,692	0	0	0	116,662	1,303	3,489	3,759																				
<b>Land Imp</b>																														
TC 00 3																														
390	0	0	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0		
	0	0	0	0	0	0	0	0	0	0																				
<b>Communication Equipment</b>																														
TC 48 14																														
397	35,860	(4,395)	2,816	0	0	0	34,281	2,223	4,721	4,721	2,326	{ 34,281 - 0 }	/	35,860	=	2,223	4,939	{ 34,281 - 0 }	/	35,860	=	4,721	4,939	{ 34,281 - 0 }	/	35,860	=	4,721		
	35,860	(4,395)	2,816	0	0	0	34,281	2,223	4,721	4,721																				
<b>Land/Other</b>																														
	13	0	0	0	0	0	13	0	0	0	0	{ 13 - 0 }	/	13	=	0	0	{ 13 - 0 }	/	13	=	0	0	{ 13 - 0 }	/	13	=	0		
	13	0	0	0	0	0	13	0	0	0																				
<b>Software</b>																														
	273,382	(15,412)	9,874	0	(149,724)	0	118,120	5,565	20,778	20,778	12,880	{ 118,120 - 0 }	/	273,382	=	5,565	48,090	{ 118,120 - 0 }	/	273,382	=	20,778	48,090	{ 118,120 - 0 }	/	273,382	=	20,778		
	273,382	(15,412)	9,874	0	(149,724)	0	118,120	5,565	20,778	20,778																				
<b>TOTALS</b>	2,047,392	(142,141)	91,070	(135,961)	(149,724)	0	1,710,625	35,536	88,445	93,454	44,948																			

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METHOD >>>>>>>	200DB 35 Yr	200DB 22 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 35 Yr	150DB 45 Yr	150DB 45 Yr	200DB 6 Yr	200DB 6 Yr	SL 3 Yr				
LIFE >>>>>>>		UGS Rights /Trans	Trans R/W	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub- Total	Other	Land	TOTAL
Asset Class	Distrib														
ADDITIONS	764,319	238,970	478,202	0	0	46,811	0	120,976	35,860	88,848	273,382	2,047,369	0	13	2,047,382
AFUDC	(20,165)	(36,037)	(49,360)	0	0	(2,044)	0	(12,006)	(4,395)	(2,722)	(15,412)	(142,141)	0	0	(142,141)
CAP INT & TAXES	12,920	23,089	31,625	0	0	1,310	0	7,692	2,816	1,744	9,874	91,070	0	0	91,070
REPAIRS	(55,214)	0	(80,747)	0	0	0	0	0	0	0	0	(135,961)	0	0	(135,961)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(149,724)	(149,724)	0	0	(149,724)
<b>TAX BASIS</b>	<b>701,860</b>	<b>226,022</b>	<b>379,720</b>	<b>0</b>	<b>0</b>	<b>46,077</b>	<b>0</b>	<b>116,662</b>	<b>34,281</b>	<b>87,871</b>	<b>118,120</b>	<b>1,710,612</b>	<b>0</b>	<b>13</b>	<b>1,710,625</b>
YR 1 RATE	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%				
DEPR.	20,052	10,275	17,262	0	0	1,316	0	1,945	5,714	14,645	39,373	110,582		2022	
YR 2 RATE	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%				
DEPR.	38,960	19,614	32,952	0	0	2,558	0	3,824	9,522	24,409	39,373	171,212		2023	
YR 3 RATE	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%				
DEPR.	36,735	17,833	29,960	0	0	2,412	0	3,697	6,348	16,273	39,373	152,631		2024	
YR 4 RATE	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%				
DEPR.	34,637	16,213	27,237	0	0	2,274	0	3,573	4,232	10,849	0	99,015		2025	
YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%	0.000%				
DEPR.	32,658	14,739	24,762	0	0	2,144	0	3,454	3,159	8,098	0	89,014		2026	
YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%	0.000%				
DEPR.	30,791	13,399	22,510	0	0	2,021	0	3,340	2,528	6,479	0	81,067		2027	
YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%	0.000%				
DEPR.	29,036	12,180	20,463	0	0	1,906	0	3,228	2,247	5,759	0	74,819		2028	
YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%	0.000%				
DEPR.	27,380	11,073	18,602	0	0	1,797	0	3,121	2,247	5,759	0	69,979		2029	

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	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Gas Plant in Service	18,501,798	20,241,027	22,151,485	23,879,452
Materials & Supplies	54,759	50,093	53,890	51,205
Plant in Service per Books	18,556,558	20,291,119	22,205,375	23,930,656
Taxable Percentage (Note 1)	98.34%	98.34%	98.34%	98.34%
Taxable Plant in Service	18,248,384	19,954,139	21,836,605	23,533,234
Reserve for Depreciation per Books	8,229,501	8,672,865	9,185,757	9,772,829
Total Reserve for Depreciation	8,229,501	8,672,865	9,185,757	9,772,829
Taxable Percentage (Note 1)	87.20%	87.20%	87.20%	87.20%
Taxable Reserve for Depreciation	7,175,871	7,562,471	8,009,697	8,521,605
Historical Cost less Depreciation	11,072,513	12,391,668	13,826,908	15,011,628
Deferred Income Taxes	1,509,878	1,497,940	1,509,999	1,494,814
Taxable Percentage (Note 2)	101.96%	101.96%	101.96%	101.96%
100% Deferred Tax Reserve	1,539,396	1,527,225	1,539,520	1,524,038
HCLD Less 100% of DTR	9,533,117	10,864,443	12,287,388	13,487,590
Adjustment for Income Approach Valuation (Note 3)	93.72%	93.72%	93.72%	93.72%
Assessed Value - Unitary	8,934,400	10,182,114	11,515,692	12,640,517
Non-Unitary Percentage	0.73%	0.73%	0.73%	0.73%
Assessed Value - Non-Unitary	65,559	74,714	84,500	92,754
Total Assessed Value	8,999,959	10,256,828	11,600,192	12,733,271
Net Assessed Value	8,999,959	10,256,828	11,600,192	12,733,271
Average Tax Rate (Note 4)	1.408040%	1.432096%	1.456152%	1.480208%
Fiscal Year Ad Valorem Taxes	126,723	146,888	168,916	188,479
Misc. Ad Valorem Taxes (Note 5)	200	200	200	200
Total Fiscal Year Ad Valorem Taxes	126,923	147,088	169,116	188,679
Less:				
Non-Operating Taxes	220	220	220	220
Tax on Montebello Storage Facility (Non-Utility)	246	246	246	246
Other Than Tax Exp.	284	284	284	284
Fiscal Year Capitalized Tax on CWIP	9,733	10,565	10,978	11,148
Fiscal Year Ad Valorem Tax Expense - Operating	116,440	135,773	157,388	176,781
2nd Installment of Prior Year Tax Billed (April)	57,401	63,086	73,169	84,183
1st Installment of Current Year Tax Billed (December)	63,086	73,169	84,183	93,964
Less: Calendar Year Capitalized Tax on CWIP	10,254	10,275	10,854	11,102
Calendar Year Ad Valorem Tax Exp - Operating	110,233	125,980	146,498	167,046
Income Tax Adjustment	(6,207)	(9,793)	(10,891)	(9,736)

Note 1 - Includes adjustments for Inventory, Possessory Interests, Software, and Leased Equipment, etc. either added or deducted from Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SCG's assessed value.

Note 4 - Tax rate inflated by .024% / year based on average tax rate inflation from 2016 to 2021.

Note 5 - Taxes paid directly to special districts including Nevada tax for Data Center.



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Ad Valorem Tax Rate Inflation

	Rate
A 2021/2022 Average Tax Rate	1.4080395%
B 2016/2017 Average Tax Rate	1.2877583%
C 5 Year Increase (A - B)	0.1202812%
D Average Increase (C / 5)	0.0240562%
Actual 2021/2022 Average Tax Rate	1.4080395%
Estimated 2022/2023 Average Tax Rate	1.4320957%
Estimated 2023/2024 Average Tax Rate	1.4561520%
Estimated 2024/2025 Average Tax Rate	1.4802082%

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O&M Payroll Taxes

	Nominal\$
2021 O&M Payroll	574,962
2021 Ratio (Payroll tax/Payroll)	7.18%
2021 O&M Payroll Taxes	41,282
2022 O&M Labor Excl. Reassignment	660,231
2022 Shared O&M Labor	43,457
2022 Ratio	7.16%
2022 O&M Payroll Taxes	50,384
2023 O&M Labor Excl. Reassignment	717,992
2023 Shared O&M Labor	48,689
2023 Ratio	7.20%
2023 O&M Payroll Taxes	55,201
2024 O&M Labor Excl. Reassignment	757,717
2024 Shared O&M Labor	52,233
2024 Ratio	7.22%
2024 O&M Payroll Taxes	58,478

Capital Payroll Taxes:

	Nominal\$
2022 Capital Labor	231,904
2022 Non-Shared Labor O&M Reassigned to Capital	59,769
2022 Shared Labor O&M Reassigned to Capital	2,981
Total 2022 Capital Labor	294,654
2022 Ratio	7.16%
2022 Capital Payroll Taxes	21,097
2023 Capital Labor	233,104
2023 Non-Shared Labor O&M Reassigned to Capital	65,244
2023 Shared Labor O&M Reassigned to Capital	3,186
Total 2023 Capital Labor	301,533
2023 Ratio	7.20%
2023 Capital Payroll Taxes	21,710
2024 Capital Labor	225,237
2024 Non-Shared Labor O&M Reassigned to Capital	69,417
2024 Shared Labor O&M Reassigned to Capital	3,326
Total 2024 Capital Labor	297,980
2024 Ratio	7.22%
2024 Capital Payroll Taxes	21,514

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**Southern California Gas Company**  
2024 General Rate Case - Application  
Composite Payroll Tax Rate

	2021	2022	2023	2024
<b>Social Security Tax</b>				
SS Wage Base	142,800	147,000	156,000	162,900
SS Wages	948,317,763	1,040,865,433	1,158,455,777	1,236,882,863
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	58,795,701	64,533,657	71,824,258	76,686,738
<b>Medicare Wage Base</b>				
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	1,052,661,518	1,155,998,706	1,276,578,851	1,357,808,247
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	15,263,592	16,761,981	18,510,393	19,688,220
<b>FUI Wage Base</b>				
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	64,177,464	68,358,211	73,253,791	75,819,059
FUI Tax Rate	0.60%	0.60%	0.60%	0.60%
FUI Taxes	385,065	410,149	439,523	454,914
<b>CA-SUI Wage Base</b>				
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	64,177,464	68,358,211	73,253,791	75,819,059
CA-SUI Tax Rate	1.70%	1.50%	1.50%	1.50%
CA-SUI Taxes	1,091,017	1,025,373	1,098,807	1,137,286
<b>CA-SUI ETT Tax Rate</b>				
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	64,177	68,358	73,254	75,819
<b>Total Employer Payroll Tax</b>				
Total Employer Payroll Tax	75,599,552	82,799,518	91,946,235	98,042,977
Medicare Wages	1,052,661,518	1,155,998,706	1,276,578,851	1,357,808,247
Composite Rate	7.18%	7.16%	7.20%	7.22%

## SoCalGas Deferred Taxes Index

**WORKBOOK NAME:** [taxSCGDeferred.xlsx](#)

**WORKBOOK DESCRIPTION:** The purpose of this workbook is to calculate the weighted average deferred taxes that flow into ratebase.

**Worksheet**

#	Worksheet Name	Worksheet Description
1	<a href="#">TotalSCGDeferredTaxes</a>	Summary page - weighted average deferred taxes for 2021, 2022, 2023, & 2024
2	<a href="#">2024DEFTAXES</a>	Calculation of 2024 weighted average deferred taxes
3	<a href="#">2023DEFTAXES</a>	Calculation of 2023 weighted average deferred taxes
4	<a href="#">2022DEFTAXES</a>	Calculation of 2022 weighted average deferred taxes
5	<a href="#">2021DEFTAXES</a>	Calculation of 2021 weighted average deferred taxes
6	<a href="#">RMFEDTAXDepr</a>	Summary page - Ratemaking Federal depreciation
7	<a href="#">2024RMFedDepronAdds</a>	Ratemaking Fed depreciation calculation on 2024 capital additions
8	<a href="#">2023RMFedDepronAdds</a>	Ratemaking Fed depreciation calculation on 2023 capital additions
9	<a href="#">2022RMFedDepronAdds</a>	Ratemaking Fed depreciation calculation on 2022 capital additions
10	<a href="#">CapInterest</a>	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	<a href="#">TaxDeprCapInterest</a>	Depreciation effect of Capitalized Interest Adjustment
12	<a href="#">CIAC</a>	Deferred Taxes and Deferred Revenue Calc for CIAC
13	<a href="#">CIAC Input</a>	CIAC percentage input for distribution and transmission
14	<a href="#">CIAC-CAC</a>	Input for forecasted CAC forfeitures
15	<a href="#">Depr Adjustment</a>	State / Federal Depreciation for CIAC advances and CAC forfeitures
16	<a href="#">Tax Depr - CIAC &amp; CAC</a>	Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)
17	<a href="#">Monthly Summary</a>	
18	<a href="#">DefTaxITC</a>	Accumulated Deferred ITC
19	<a href="#">TotalSCGDefTaxesShServ</a>	Summary page - weighted average deferred taxes for Shared Services 2022-2024
20	<a href="#">2024DefTaxesShServ</a>	Calculation of 2024 Shared Services weighted average deferred taxes
21	<a href="#">2023DefTaxesShServ</a>	Calculation of 2023 Shared Services weighted average deferred taxes
22	<a href="#">2022DefTaxesShServ</a>	Calculation of 2022 Shared Services weighted average deferred taxes
23	<a href="#">ShServRMFedTaxDepr</a>	Summary page - Shared Services Ratemaking Federal depreciation
24	<a href="#">ShServRMBLMDepr</a>	Summary page - Shared Services Ratemaking BLM depreciation
25	<a href="#">2024RMFedDepronAddsShServ</a>	Ratemaking Fed (Area 97) Shared Services depreciation on 2024 capital additions
26	<a href="#">2024RMBLMDepronAddsShServ</a>	Ratemaking BLM Shared Services depreciation on 2024 capital additions
27	<a href="#">2023RMFedDepronAddsShServ</a>	Ratemaking Fed Shared Services depreciation on 2023 capital additions
28	<a href="#">2023RMBLMDepronAddsShServ</a>	Ratemaking BLM Shared Services depreciation on 2023 capital additions
29	<a href="#">2022RMFedDepronAddsShServ</a>	Ratemaking Fed Shared Services depreciation on 2022 capital additions
30	<a href="#">2022RMBLMDepronAddsShServ</a>	Ratemaking BLM Shared Services depreciation on 2022 capital additions
31	<a href="#">CapInterestShrdSvcs</a>	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
32	<a href="#">TaxDeprCapInterestShrdSvcs</a>	Depreciation effect of Capitalized Interest Adjustment on forecasted shared service adds.
33	<a href="#">DefTaxShServStructures</a>	Deferred Taxes - Shared Services Structures
34	<a href="#">DefTaxShServHardware</a>	Deferred Taxes - Shared Services Hardware
35	<a href="#">DefTaxShServSoftware</a>	Deferred Taxes - Shared Services Software
36	<a href="#">DefTaxShServCommunications</a>	Deferred Taxes - Shared Services Communications
37	<a href="#">DefTaxShServMiscellaneous</a>	Deferred Taxes - Shared Services Miscellaneous
38	<a href="#">IN_SCG_NOL</a>	Input for NOL calculation

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**SoCalGas**  
**Total Deferred Taxes**

	DR (CR)
Weighted Average Deferred Tax Balance - 2021	(1,011,527)
Weighted Average Deferred Tax Balance - 2022	(1,014,467)
Weighted Average Deferred Tax Balance - 2023	(1,018,012)
Weighted Average Deferred Tax Balance - 2024	(1,033,798)

**SoCalGas**  
**2024 Deferred Taxes**

	<b>2024</b>
DEFERRED TAX BALANCE @ 12/31/2023	(1,035,008)
RM BLM 2024 Depr on 2021 and Prior Vintages	595,184
RM Fed Tax 2024 Depr on 1981-2021 Vintages	422,833
	172,350
	<u>21%</u>
	36,194
2024 FORECASTED CAPITAL ADDITIONS	2,354,485
2024 RM BLM DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	192,704
2024 RM FED TAX DEPRECIATION ON 2022 - 2024 CAPITAL ADDITION	<u>422,354</u>
TAX RATE	(229,650)
	<u>21%</u>
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(48,227)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2021 ADJUSTMENTS	(48,227)
86 TRA - CAPITALIZED INTEREST	17,292
OTHER ADJUSTMENTS	<u>-</u>
DEFERRED TAX BALANCE @ 12/31/2024	<u>(1,029,749)</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,033,798)

	<b>2024</b>
<b>NET OPERATING LOSS</b>	
BOOK INCOME BEFORE TAXES	804,820
ADD BACK DEPRECIATION	<u>742,841</u>
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,547,661
<b>FEDERAL ADJUSTMENTS</b>	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(864,410)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(186,672)
PY CCFT	(4,781)
ADD BACK BLM TAX DEPRECIATION	787,887
SUBTRACT TAX DEPRECIATION (BONUS)	<u>(845,187)</u>
TOTAL FEDERAL TAX ADJUSTMENTS	(1,113,163)
FEDERAL TAXABLE INCOME/(LOSS)	434,498
FEDERAL TAX RATE	<u>21%</u>
TAX LIABILITY / (UN-UTILIZED DTA)	91,245
UN-UTILIZED DTA CARRIED BACK TO 2022	-
UN-UTILIZED DTA CARRIED BACK TO 2023	-
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	-
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	-
<b>FEDERAL TAX DEPRECIATION:</b>	
DEPRECIATION ON PRE-2022 VINTAGES	(422,833)
DEPRECIATION ON 2022 ADDITIONS	(167,555)
DEPRECIATION ON 2023 ADDITIONS	(155,163)
DEPRECIATION ON 2024 CAPITAL ADDITIONS	<u>(99,636)</u>
TOTAL TAX DEPRECIATION	(845,187)

	a	b =	c = a x b	d =	e
	Mthly Avg of CY def'd	# of days in yrs / d	weighted avg per mo	days left in yr	
		366			(1,035,008)
jan	438	0.9153	401	335	(1,034,607)
feb	438	0.8306	364	304	(1,034,243)
mar	438	0.7541	330	276	(1,033,913)
apr	438	0.6694	293	245	(1,033,619)
may	438	0.5874	257	215	(1,033,362)
jun	438	0.5027	220	184	(1,033,141)
jul	438	0.4208	184	154	(1,032,957)
aug	438	0.3361	147	123	(1,032,810)
sep	438	0.2514	110	92	(1,032,700)
oct	438	0.1694	74	62	(1,032,625)
nov	438	0.0847	37	31	(1,032,588)
dec	438	0.0027	1	1	(1,032,587)
Prorated additions			2,421		
Beginning of year balance					<u>(1,035,008)</u>
Prorated end of year balance					(1,032,587)
Average					<u>(1,033,798)</u>

**SoCalGas**  
**2023 Deferred Taxes**

	2023	
DEFERRED TAX BALANCE @ 12/31/2022	(1,012,911)	
RM BLM 2023 Depr on 2021 and Prior Vintages	504,615	
RM Fed Tax 2023 Depr on 1981-2021 Vintages	480,621	
	23,993	
	21%	5,039
2023 FORECASTED CAPITAL ADDITIONS	1,849,893	
2023 RM BLM DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS	110,865	
2023 RM FED TAX DEPRECIATION ON 2022 - 2023 CAPITAL ADDITION	289,386	
TAX RATE	(178,521)	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(37,489)	
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2021 ADJUSTMENTS	(37,489)	
86 TRA - CAPITALIZED INTEREST	10,354	
OTHER ADJUSTMENTS	-	
DEFERRED TAX BALANCE @ 12/31/2023	(1,035,008)	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,018,012)	

**NET OPERATING LOSS**

	2023
BOOK INCOME BEFORE TAXES	696,739
ADD BACK DEPRECIATION	684,185
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,380,924
<b>FEDERAL ADJUSTMENTS</b>	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(848,619)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(167,845)
PY CCFT	(1,516)
ADD BACK BLM TAX DEPRECIATION	615,480
SUBTRACT TAX DEPRECIATION (BONUS)	(770,008)
TOTAL FEDERAL TAX ADJUSTMENTS	(1,172,508)
FEDERAL TAXABLE INCOME/(LOSS)	208,416
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTA)	43,767
UN-UTILIZED DTA CARRIED BACK TO 2021	0
UN-UTILIZED DTA CARRIED BACK TO 2022	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	-
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	-
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2022 VINTAGES	(480,621)
DEPRECIATION ON 2022 ADDITIONS	(192,992)
DEPRECIATION ON 2023 ADDITIONS	(96,395)
TOTAL TAX DEPRECIATION	(770,008)

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg	days left in	
	CY defd		per mo	yr	
					365
jan	(1,841)	0.9178	(1,690)	335	(1,014,601)
feb	(1,841)	0.8329	(1,534)	304	(1,016,135)
mar	(1,841)	0.7562	(1,392)	276	(1,017,527)
apr	(1,841)	0.6712	(1,236)	245	(1,018,763)
may	(1,841)	0.5890	(1,085)	215	(1,019,848)
jun	(1,841)	0.5041	(928)	184	(1,020,776)
jul	(1,841)	0.4219	(777)	154	(1,021,553)
aug	(1,841)	0.3370	(621)	123	(1,022,174)
sep	(1,841)	0.2521	(464)	92	(1,022,638)
oct	(1,841)	0.1699	(313)	62	(1,022,951)
nov	(1,841)	0.0849	(156)	31	(1,023,107)
dec	(1,841)	0.0027	(5)	1	(1,023,112)

Prorated additions	(10,201)
Beginning of year balance	(1,012,911)
Prorated end of year balance	(1,023,112)
Average	(1,018,012)

**SoCalGas**  
**2022 Deferred Taxes**

	2022
DEFERRED TAX BALANCE @ 12/31/2021	(1,014,933)
RM BLM 2022 Depr on 2021 and Prior Vintages	536,771
RM FED TAX 2022 DEPR ON 1981-2021 VINTAGES	556,242
	(19,471)
	21%
	(4,089)
2022 FORECASTED CAPITAL ADDITIONS	2,047,369
2022 RM BLM DEPRECIATION ON 2022 CAPITAL ADDITIONS	35,536
2022 RM FED TAX DEPRECIATION ON 2022 CAPITAL ADDITIONS	123,511
	(87,975)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(18,475)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2021 ADJUSTMENTS	(18,475)
86 TRA - CAPITALIZED INTEREST	24,586
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/22	(1,012,911)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,014,467)

**NET OPERATING LOSS**

	2022
BOOK INCOME BEFORE TAXES	589,749
ADD BACK DEPRECIATION	592,956
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,182,706
<b>Federal Adjustments</b>	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(722,954)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(142,828)
PY CCFT	2,002
ADD BACK BLM TAX DEPRECIATION	572,307
SUBTRACT TAX DEPRECIATION (BONUS)	(679,753)
TOTAL FEDERAL TAX ADJUSTMENTS	(971,227)
FEDERAL TAXABLE INCOME/(LOSS)	211,479
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTA)	44,411
UN-UTILIZED DTA CARRIED BACK TO 2020	0
UN-UTILIZED DTA CARRIED BACK TO 2021	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	-
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	-
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2022 VINTAGES	(556,242)
DEPRECIATION ON 2022 ADDITIONS	(123,511)
TOTAL TAX DEPRECIATION	(679,753)

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs /	weighted avg	days left	
	CY def'd	d	per mo	in yr	
					(1,014,933)
jan	169	0.9178	155	335	(1,014,779)
feb	169	0.8329	140	304	(1,014,638)
mar	169	0.7562	127	276	(1,014,511)
apr	169	0.6712	113	245	(1,014,398)
may	169	0.5890	99	215	(1,014,298)
jun	169	0.5041	85	184	(1,014,214)
jul	169	0.4219	71	154	(1,014,142)
aug	169	0.3370	57	123	(1,014,086)
sep	169	0.2521	42	92	(1,014,043)
oct	169	0.1699	29	62	(1,014,015)
nov	169	0.0849	14	31	(1,014,000)
dec	169	0.0027	0	1	(1,014,000)

Prorated additions	934
Beginning of year balance	(1,014,933)
Prorated end of year balance	(1,014,000)
Average	(1,014,467)



**SoCalGas**  
**2021 Deferred Taxes**

	2021
DEFERRED TAX BALANCE @ 12/31/2020	(1,008,121)
DEFERRED TAX BALANCE @ 12/31/2021	(1,014,933)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,011,527)

**NET OPERATING LOSS**

BOOK INCOME BEFORE TAXES	506,672
ADD BACK DEPRECIATION	552,976
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,059,648
<b>FEDERAL ADJUSTMENTS</b>	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(733,256)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(130,970)
PY CCFT	(7,218)
ADD BACK BLM TAX DEPRECIATION (Recorded)	531,531
SUBTRACT TAX DEPRECIATION (BONUS)	565,493
TOTAL FEDERAL TAX ADJUSTMENTS	225,581
FEDERAL TAXABLE INCOME/(LOSS)	1,285,229
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTA)	269,898
UN-UTILIZED DTA CARRIED BACK TO 2019	0
UN-UTILIZED DTA CARRIED BACK TO 2020	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	0
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	-
FEDERAL TAX DEPRECIATION (Recorded):	565,493

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**SoCalGas  
Ratemaking Deferred Tax Depreciation**

	2022	2023	2024
Depreciation on 1981-2021 Vintages	556,242	480,621	422,833
2022 Additions - Depr	123,511	192,992	167,555
2023 Additions - Depr		96,395	155,163
2024 Additions - Depr			99,636
 Total Ratemaking Fed Deferred Depr	 679,753	 770,008	 845,187
	2023 Dep	289,386	
	2024 Dep	422,354	

**SoCalGas**  
**2024 Ratemaking Federal Deferred Tax Depreciation on Capital Additions**

**30% BONUS DEPRECIATION**

METHOD	1500DB	1500DB	1500DB	2000DB	2000DB	1500DB	SL	SL	2000DB	2000DB	SL							
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr							
	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL			
ASSET CLASS																		
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%						2024	
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%						2025	
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%						2026	
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%						2027	
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%						2028	
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%						2029	
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%						2030	
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%						2031	

Bonus Depreciation Input: 0%

Common Allocation  
Office Furn 0%  
Capital Tools 100%

**100% BONUS DEPRECIATION**

METHOD	1500DB	1500DB	1500DB	2000DB	2000DB	1500DB	SL	SL	2000DB	2000DB	SL							
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr							
	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL			
ASSET CLASS																		
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%						2024	
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%						2025	
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%						2026	
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%						2027	
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%						2028	
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%						2029	
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%						2030	
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%						2031	

**MACRS DEPRECIATION**

METHOD	1500DB	1500DB	1500DB	2000DB	2000DB	1500DB	SL	SL	2000DB	2000DB	SL						
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL		
ADDITIONS	779,324	206,625	473,028	0	0	26,240	0	221,093	51,873	34,563	561,739	2,354,485	0	0	2,354,485		
AFUDC	(16,610)	(13,835)	(21,813)	0	0	(1,217)	0	(12,072)	(5,522)	(1,651)	(41,483)	(114,203)	0	0	(114,203)		
CAP INT & TAX	10,642	8,864	13,976	0	0	780	0	7,734	3,538	1,058	26,578	73,170	0	0	73,170		
REPAIRS	(51,003)	0	(87,758)	0	0	0	0	0	0	0	0	(138,761)	0	0	(138,761)		
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(476,926)	(476,926)	0	0	(476,926)		
TAX BASIS	722,353	201,654	377,433	0	0	25,802	0	216,756	49,889	33,970	69,908	1,697,765	0	0	1,697,765		
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%						2024
YR 2 RATE DEPR.	27,088	10,083	18,872	0	0	968	0	2,551	9,978	6,794	23,303	99,636					2025
YR 3 RATE DEPR.	52,147	19,157	35,856	0	0	1,863	0	5,558	15,964	10,870	23,303	164,718					2026
YR 4 RATE DEPR.	48,239	17,241	32,270	0	0	1,723	0	5,558	9,579	6,522	23,303	144,435					2027
YR 5 RATE DEPR.	44,627	15,517	29,043	0	0	1,594	0	5,558	5,747	3,913	0.000%	106,000					2028
YR 6 RATE DEPR.	41,282	13,967	26,141	0	0	1,475	0	5,558	5,747	3,913	0.000%	98,083					2029
YR 7 RATE DEPR.	38,187	12,569	23,525	0	0	1,364	0	5,558	2,874	1,957	0.000%	86,034					2030
YR 8 RATE DEPR.	35,323	11,898	22,269	0	0	1,262	0	5,558	0.000%	0.000%	0.000%	76,309					2031



SoCalGas  
2022 Ratemaking Deferred Tax Depreciation on Capital Additions

50% BONUS DEPRECIATION															
METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL				
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL
Asset Class															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	2022
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	2023
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	2024
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2025
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2026
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	2027
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2028
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2029

Bonus Depreciation Input: 0%

Common Allocation Office Furn 0%  
Capital Tools 100%

100% BONUS DEPRECIATION															
METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL				
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL
Asset Class															
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	2022
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	2023
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	2024
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2025
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2026
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	2027
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2028
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2029

MACRS DEPRECIATION															
METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL				
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL
Asset Class															
ADDITIONS	764,319	238,970	478,202	0	0	46,811	0	120,976	35,860	88,848	273,382	2,047,369	0	13	2,047,382
AFUDC	(20,165)	(36,037)	(49,360)	0	0	(2,044)	0	(12,006)	(4,395)	(2,722)	(15,412)	(142,141)	0	0	(142,141)
CAP INT & TAX	12,920	23,089	31,625	0	0	1,310	0	7,692	2,816	1,744	9,874	91,070	0	0	91,070
REPAIRS	(55,214)	0	(80,747)	0	0	0	0	0	0	0	0	(135,961)	0	0	(135,961)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(149,724)	(149,724)	0	0	(149,724)
TAX BASIS	701,860	226,022	379,720	0	0	46,077	0	116,662	34,281	87,871	118,120	1,710,612	0	13	1,710,625
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	123,511	0	0	2022
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	192,992	0	0	2023
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	167,555	0	0	2024
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	109,882	0	0	2025
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	101,761	0	0	2026
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	87,323	0	0	2027
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	75,304	0	0	2028
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	72,559	0	0	2029

SoCalGas  
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SCG 86 TRA - Capitalized Interest Adjustment  
DR/(CR)

Capitalized Interest Addback	2022	2023	2024
1 Excluded from Ratemaking BLM	91,070 21%	44,774 21%	73,170 21%
	<u>19,125</u>	<u>9,403</u>	<u>15,366</u>
2 Excluded from Ratemaking State	91,070 6.984%	44,774 6.984%	73,170 6.984%
	<u>6,360</u>	<u>3,127</u>	<u>5,110</u>
3 Federal Depreciation	(3,415) 21%	(8,253) 21%	(12,057) 21%
	<u>(717)</u>	<u>(1,733)</u>	<u>(2,532)</u>
State Depreciation	(2,605) 6.984%	(6,335) 6.984%	(9,341) 6.984%
	<u>(182)</u>	<u>(442)</u>	<u>(652)</u>
Total 86 TRA - Capitalized Interest Adjustment	<u>24,586</u>	<u>10,354</u>	<u>17,292</u>

SoCalGas  
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SCG Capitalized Interest - Depreciation of 50%

2022

91,070

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		3,415	6,574	6,081	5,625	5,203	4,813	4,451
[20Yr DDB/SL]	Factor >>>	<u>0.03750</u>	<u>0.07219</u>	<u>0.06677</u>	<u>0.06177</u>	<u>0.05713</u>	<u>0.05285</u>	<u>0.04888</u>

STATE Return		2,605	5,054	4,763	4,499	4,235	3,998	3,770
[35Yr 200DDB/SL]	Factor >>>	<u>0.02860</u>	<u>0.05550</u>	<u>0.05230</u>	<u>0.04940</u>	<u>0.04650</u>	<u>0.04390</u>	<u>0.04140</u>

2023

44,774

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		1,679	3,232	2,990	2,766	2,558	2,366	2,189	4,451
[20Yr DDB/SL]	Factor >>>	<u>0.03750</u>	<u>0.07219</u>	<u>0.06677</u>	<u>0.06177</u>	<u>0.05713</u>	<u>0.05285</u>	<u>0.04888</u>	<u>0.04888</u>

STATE Return		1,281	2,485	2,342	2,212	2,082	1,966	1,854	3,770
[35Yr 200DDB/SL]	Factor >>>	<u>0.02860</u>	<u>0.05550</u>	<u>0.05230</u>	<u>0.04940</u>	<u>0.04650</u>	<u>0.04390</u>	<u>0.04140</u>	<u>0.04140</u>

2024

73,170

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		2,744	5,282	4,886	4,520	4,180	3,867	3,577	4,451
[20Yr DDB/SL]	Factor >>>	<u>0.03750</u>	<u>0.07219</u>	<u>0.06677</u>	<u>0.06177</u>	<u>0.05713</u>	<u>0.05285</u>	<u>0.04888</u>	<u>0.04888</u>

STATE Return		2,093	4,061	3,827	3,615	3,402	3,212	3,029	3,770
[35Yr 200DDB/SL]	Factor >>>	<u>0.02860</u>	<u>0.05550</u>	<u>0.05230</u>	<u>0.04940</u>	<u>0.04650</u>	<u>0.04390</u>	<u>0.04140</u>	<u>0.04140</u>

SoCalGas  
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DB / (CR)

Actual	Estimated		
2021	2022	2023	2024

Deferred Taxes - Asset/(Liab)

Beginning of Year Balance	135,799	150,143	161,000	177,497
End of Year Balance	150,143	161,000	177,497	181,057

Weighted Average	144,652	155,572	169,249	179,277
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Deferred Revenue

Beginning of Year Balance	0	(52,355)	(56,110)	(64,373)
End of Year Balance	(52,355)	(56,110)	(64,373)	(64,138)

Weighted Average	(52,355)	(54,232)	(60,242)	(64,255)
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CIAC DTx	CIAC Drev
135,799	(52,355)
135,799	(52,355)
135,799	(52,355)
147,340	(52,355)
147,340	(52,355)
147,340	(52,355)
146,607	(52,355)
146,607	(52,355)
146,607	(52,355)
146,471	(52,355)
146,471	(52,355)
146,471	(52,355)
150,143	(52,355)
1,878,792	(680,609)
142,971	(52,355)
1,735,821	(628,254)
144,652	(52,355)



SoCalGas  
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	Asset ID	Yr 2022	Yr 2023	Yr 2024
Total Collectible Expenditures (Both Dist & Trans)	100 / 70	<u>42,923</u>	<u>76,453</u>	<u>13,232</u>
Total Taxable CIAC Percentage (Both Dist & Trans)	100 / 70	56.0%	56.0%	56.0%
Total Taxable CIAC (Both Dist & Trans)	100 / 70	<u>24,041</u>	<u>42,821</u>	<u>7,411</u>

SoCalGas  
2024 GRC - APP  
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DB / (CR)	Actual	Estimated		
	2021	2022	2023	2024
Forecasted Taxable CIAC		(24,041)	(42,821)	(7,411)
Plus Gross-up		(5,770)	(10,277)	(1,779)
Less ITCCA (CIAC Amort)		2,440	2,440	2,440
Forecasted CAC Forfeitures		(12,281)	(12,281)	(12,281)
Plus Gross-up		(2,948)	(2,948)	(2,948)
Less ITCCA (CAC Amort)		2,521	2,521	2,521
<u>Deferred Taxes - Asset/(Liab)</u>				
Deferred Income Tax Expense		10,857	16,497	3,559
Beginning of Year Balance		150,143	161,000	177,497
End of Year Balance	150,143	161,000	177,497	181,057
Weighted Average	144,652	155,572	169,249	179,277
<u>Deferred Revenue</u>				
Deferred Revenue		(3,756)	(8,263)	236
Beginning of Year Balance		(52,355)	(56,110)	(64,373)
End of Year Balance	(52,355)	(56,110)	(64,373)	(64,138)
Weighted Average	52,355	(54,232)	(60,242)	(64,255)

CIAC DTx	CIAC Drev
135,799	(52,355)
135,799	(52,355)
135,799	(52,355)
147,340	(52,355)
147,340	(52,355)
147,340	(52,355)
146,607	(52,355)
146,607	(52,355)
146,607	(52,355)
146,471	(52,355)
146,471	(52,355)
146,471	(52,355)
150,143	(52,355)
1,878,792	(680,609)
142,971	(52,355)
1,735,821	(628,254)
144,652	(52,355)

**SCG Depr Adjustment  
DR/(CR)**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
1 Federal Depreciation - CIAC Advances + CAC Forf.	(1,362) <u>X 21%</u> (286)	(4,688) <u>X 21%</u> (985)	(7,142) <u>X 21%</u> (1,500)
2 State Depreciation - CIAC Advances + CAC Forf.	(1,039) <u>X 6.984%</u> (73)	(3,592) <u>X 6.984%</u> (251)	(5,521) <u>X 6.984%</u> (386)
<b>Ttl Dfd Tx-CAC/CIAC Depr on 2022-2024 Addns</b>	<b>(359)</b>	<b>(1,235)</b>	<b>(1,885)</b>

SCG Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)

**2022**

36,322

Year 1                      Year 2                      Year 3                      Year 4                      Year 5                      Year 6                      Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return [20Yr DDB/SL]		<u>1,362</u>	<u>2,622</u>	<u>2,425</u>	<u>2,244</u>	<u>2,075</u>	<u>1,920</u>	<u>1,775</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		<u>1,039</u>	<u>2,016</u>	<u>1,900</u>	<u>1,794</u>	<u>1,689</u>	<u>1,595</u>	<u>1,504</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

**2023**

55,103

Year 1                      Year 2                      Year 3                      Year 4                      Year 5                      Year 6                      Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return [20Yr DDB/SL]		<u>2,066</u>	<u>3,978</u>	<u>3,679</u>	<u>3,404</u>	<u>3,148</u>	<u>2,912</u>	<u>2,693</u>	<u>1,775</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888
STATE Return [35Yr 200DDB/SL]		<u>1,576</u>	<u>3,058</u>	<u>2,882</u>	<u>2,722</u>	<u>2,562</u>	<u>2,419</u>	<u>2,281</u>	<u>1,504</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140

**2024**

19,692

Year 1                      Year 2                      Year 3                      Year 4                      Year 5                      Year 6                      Year 7

**ANNUAL DEPRECIATION:**

FEDERAL Return [20Yr DDB/SL]		<u>738</u>	<u>1,422</u>	<u>1,315</u>	<u>1,216</u>	<u>1,125</u>	<u>1,041</u>	<u>963</u>	<u>1,775</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888
STATE Return [35Yr 200DDB/SL]		<u>563</u>	<u>1,093</u>	<u>1,030</u>	<u>973</u>	<u>916</u>	<u>864</u>	<u>815</u>	<u>1,504</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140

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**SCG - 2021**

SAP Accts:	2423108	2423110	2423109	2423111	Total
Dec-20	80,771,690	37,298,195	12,128,244	5,600,498	135,798,627
Jan-21	80,771,690	37,298,195	12,128,244	5,600,498	135,798,627
Feb-21	80,771,690	37,298,195	12,128,244	5,600,498	135,798,627
Mar-21	87,001,275	40,174,850	13,794,130	6,369,759	147,340,015
Apr-21	87,001,275	40,174,850	13,794,130	6,369,759	147,340,015
May-21	87,001,275	40,174,850	13,794,130	6,369,759	147,340,015
Jun-21	86,612,583	39,995,363	13,681,091	6,317,561	146,606,598
Jul-21	86,612,583	39,995,363	13,681,091	6,317,561	146,606,598
Aug-21	86,612,583	39,995,363	13,681,091	6,317,561	146,606,598
Sep-21	86,539,256	39,961,502	13,661,636	6,308,577	146,470,971
Oct-21	86,539,256	39,961,502	13,661,636	6,308,577	146,470,971
Nov-21	86,539,256	39,961,502	13,661,636	6,308,577	146,470,971
Dec-21	88,517,315	40,874,917	14,195,867	6,555,271	150,143,369

SAP Accts:	CAC - TAX 2355000	CIAC - TAX 2355002	Total
Dec-21	(27,791,639)	(24,562,896)	(52,354,535)

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Actual	Estimated		
2021	2022	2023	2024

DB / (CR)				
<u>Deferred Tax ITC</u>				
Beginning of Year Balance	0	0	0	0
End of Year Balance	0	0	0	0
Weighted Average	0	0	0	0

ITC DTx
0
-
-
-
-
-
-
-
-
-
-
0
0
0
0

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**Total Shared Service Deferred Taxes**

	DR (CR)
Weighted Average Deferred Tax Balance - 2022	(7,358)
Weighted Average Deferred Tax Balance - 2023	(6,417)
Weighted Average Deferred Tax Balance - 2024	(3,272)

INPUT VARIABLES FOR DEFERRED TAXES

FEDERAL STATUTORY RATE 21%

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	2024
DEFERRED TAX BALANCE @ 12/31/2023	(5,014)
RM BLM 2024 Depr on 2021 and Prior Vintages	75,198
RM Fed Tax 2024 Depr on 1981-2021 Vintages	12,684
	62,514
	21%
	13,128
 2024 FORECASTED CAPITAL ADDITIONS	 525,162
2024 RM BLM DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	40,801
2024 RM FED TAX DEPRECIATION ON 2022 - 2024 CAPITAL ADDITIONS	79,146
	(38,345)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(8,052)
 ARAM AMORTIZATION	 0
86 TRA - CAPITALIZED INTEREST	2,493
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/2024	2,555
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(3,272)

	a	b =	c = a x b	d =	e
	Mthly Avg of CY def'd	# of days in yrs / d	weighted avg per mo	days left in yr	
					(5,014)
jan	631	0.9153	577	335	(4,437)
feb	631	0.8306	524	304	(3,913)
mar	631	0.7541	476	276	(3,437)
apr	631	0.6694	422	245	(3,015)
may	631	0.5874	371	215	(2,645)
jun	631	0.5027	317	184	(2,328)
jul	631	0.4208	265	154	(2,062)
aug	631	0.3361	212	123	(1,850)
sep	631	0.2514	159	92	(1,692)
oct	631	0.1694	107	62	(1,585)
nov	631	0.0847	53	31	(1,531)
dec	631	0.0027	2	1	(1,530)
Prorated additions			3,485		
Beginning of year balance			(5,014)		
Prorated end of year balance			(1,530)		
Average			(3,272)		



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		2023
DEFERRED TAX BALANCE @ 12/31/2022		(6,837)
RM BLM 2023 Depr on 2021 and Prior Vintages	65,736	
RM Fed Tax 2023 Depr on 1981-2021 Vintages	21,166	
	44,570	
	21%	
		9,360
2023 FORECASTED CAPITAL ADDITIONS	156,030	
2023 RM BLM DEPRECIATION ON 2022 - 2023 CAPITAL ADDITIONS	26,164	
2023 RM FED TAX DEPRECIATION ON 2022 - 2023 CAPITAL ADDITION	62,965	
	(36,801)	
TAX RATE	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)		(7,728)
ARAM AMORTIZATION		0
86 TRA - CAPITALIZED INTEREST		192
OTHER ADJUSTMENTS		0
DEFERRED TAX BALANCE @ 12/31/2023		(5,014)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)		(6,417)

	a	b =	c = a x b	weighted	d =	e
	Mthly Avg of	# of days in yrs / d	avg per mo	days left in	yr	
	CY def'd					
						(6,837)
jan	152	0.9178		139	335	(6,698)
feb	152	0.8329		127	304	(6,571)
mar	152	0.7562		115	276	(6,457)
apr	152	0.6712		102	245	(6,355)
may	152	0.5890		89	215	(6,265)
jun	152	0.5041		77	184	(6,188)
jul	152	0.4219		64	154	(6,124)
aug	152	0.3370		51	123	(6,073)
sep	152	0.2521		38	92	(6,035)
oct	152	0.1699		26	62	(6,009)
nov	152	0.0849		13	31	(5,996)
dec	152	0.0027		0	1	(5,996)
Prorated additions				842		
Beginning of year balance						(6,837)
Prorated end of year balance						(5,996)
Average						(6,417)

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	2022	
DEFERRED TAX BALANCE @ 12/31/2021	(7,514)	
RM BLM 2022 Depr on 2021 and Prior Vintages	59,977	
RM FED TAX 2022 DEPR ON 1981-2021 VINTAGES	33,925	
	26,052	
	21%	
	5,471	
2022 FORECASTED CAPITAL ADDITIONS	243,017	
2022 RM BLM DEPRECIATION ON 2022 CAPITAL ADDITIONS	7,439	
2022 RM FED TAX DEPRECIATION ON 2022 CAPITAL ADDITIONS	33,115	
	(25,676)	
TAX RATE	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(5,391.87)	
ARAM AMORTIZATION	0	
86 TRA - CAPITALIZED INTEREST	598	
OTHER ADJUSTMENTS	0	
DEFERRED TAX BALANCE @ 12/31/2022	(6,837)	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(7,358)	

365

	a	b =	c = a x b	d =	e
	Mthly Avg of CY def'd	# of days in yrs / d	weighted avg per mo	days left in yr	
					(7,514)
jan	56	0.9178	52	335	(7,462)
feb	56	0.8329	47	304	(7,415)
mar	56	0.7562	43	276	(7,373)
apr	56	0.6712	38	245	(7,335)
may	56	0.5890	33	215	(7,302)
jun	56	0.5041	28	184	(7,273)
jul	56	0.4219	24	154	(7,249)
aug	56	0.3370	19	123	(7,230)
sep	56	0.2521	14	92	(7,216)
oct	56	0.1699	10	62	(7,207)
nov	56	0.0849	5	31	(7,202)
dec	56	0.0027	0	1	(7,202)
Prorated additions			312		
Beginning of year balance					(7,514)
Prorated end of year balance					(7,202)
Average					(7,358)

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Ratemaking Deferred Tax Depreciation - Shared Service

	2021	2022	2023	2024
Depreciation on 1981-2021 Vintages	45,042	33,925	21,166	12,684
2022 Additions		33,115	39,842	32,666
2023 Additions			23,123	25,345
2024 Additions				21,134
Total Ratemaking Fed Deferred Depr	45,042	67,040	84,131	91,830
		2023 Dep	62,965	
		2024 Dep	79,146	

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Flow-Through Regulatory Tax Depreciation on 2021-2024 Capital Additions

	2021	2022	2023	2024
BLM Vintage 2021 and Prior Depr	55,541	59,977	65,736	75,198
2022 Additions		7,439	23,057	23,058
2023 Additions			3,108	13,159
2024 Additions				4,585
Total Federal Flow-Through Tax Depreci	55,541	67,417	91,900	115,999
		2023 Dep	26,164	
		2024 Dep	40,801	

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2024 Shared Service

METHOD >>>>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL					
LIFE >>>>>>>>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	15 Yr	39 Yr	5 Yr	5 Yr	3 Yr					
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL	
ADDITIONS	0	0	0	0	0	0	0	91,809	28,446	27,976	376,932	525,162	0	0	525,162	
AFUDC	0	0	0	0	0	0	0	(5,010)	(2,951)	(1,416)	(29,197)	(38,573)	0	0	(38,573)	
CAP INT & TAX	0	0	0	0	0	0	0	3,210	1,891	907	18,706	24,714	0	0	24,714	
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(339,128)	(339,128)	0	0	(339,128)	
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TAX BASIS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,009</b>	<b>27,385</b>	<b>27,467</b>	<b>27,313</b>	<b>172,174</b>	<b>0</b>	<b>0</b>	<b>172,174</b>	
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%					
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%	21,134			2024	
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%	21,944			2026	
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%	8,627			2027	
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%		8,627			2028	
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%		5,467			2029	
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%		2,308			2030	
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%		2,308			2031	

Bonus Depreciation Input: 0%  
Common Allocation  
Office Furn 0%  
Capital Tools 100%

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Property & Acct.	2024 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2024 RM BLM DEPR.	2024 Depreciation For 2024 Additons	$\left( \begin{array}{l} \text{2024 Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{l} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right) /$	2024 Vintage Forecast	=	2024 RM BLM Depn on 2024 Adds	
<b>Distribution</b>														
TC 49.21														
376-387	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Capital Tools</b>														
TC 49.21														
394	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Office Furn.</b>														
TC 00.11														
391	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Data Equip</b>														
TC 00.13														
391.1	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Computer Equipment</b>														
TC 00.12														
391	27,976	(1,416)	454	0	0	0	27,013	2,265	2,345	* ( 27,013 - 0 ) /	27,976	=	2,265	
	27,976	(1,416)	454	0	0	0	27,013	2,265						
<b>Underground Storage</b>														
TC 49.24														
350, 352-358	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Transmission</b>														
TC 49.24B														
367-371	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Buildings</b>														
TC 65														
351, 366, 375, 390	91,809	(5,010)	1,605	0	0	0	88,404	1,635	1,698	* ( 88,404 - 0 ) /	91,809	=	1,635	
	91,809	(5,010)	1,605	0	0	0	88,404	1,635						
<b>Land Imp</b>														
TC 00.3														
390	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Communication Equipmt</b>														
TC 48.14														
397	28,446	(2,951)	945	0	0	0	26,440	0	0	* ( 26,440 - 0 ) /	28,446	=	0	
	28,446	(2,951)	945	0	0	0	26,440	0						
<b>Land&amp;Other</b>														
	0	0	0	0	0	0	0	0	0	* ( 0 - 0 ) /	0	=	0	
	0	0	0	0	0	0	0	0						
<b>Software</b>														
	376,932	(29,197)	9,353	0	(339,128)	0	17,960	685	14,377	* ( 17,960 - 0 ) /	376,932	=	685	
	376,932	(29,197)	9,353	0	(339,128)	0	17,960	685						
<b>TOTALS</b>	<b>525,162</b>	<b>(38,573)</b>	<b>12,357</b>	<b>0</b>	<b>(339,128)</b>	<b>0</b>	<b>159,817</b>	<b>4,585</b>						

SoCalGas  
2023 Shared Service

METHOD >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL										
LIFE >>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	15 Yr	39 Yr	5 Yr	5 Yr	3 Yr										
	Distrib	UGS Rights	Trans	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL						
Asset Class																					
ADDITIONS	0	0	0	0	0	0	0	0	9,087	9,779	137,164	156,030	0	0	156,030						
AFUDC	0	0	0	0	0	0	0	0	(723)	(240)	(4,838)	(5,801)	0	0	(5,801)						
CAP INT & TAX	0	0	0	0	0	0	0	0	463	154	3,099	3,717	0	0	3,717						
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(77,168)	(77,168)	0	0	(77,168)						
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
TAX BASIS	0	0	0	0	0	0	0	0	8,827	9,693	58,258	76,777	0	0	76,777						
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%										
DEPR.	0	0	0	0	0	0	0	0	1,765	1,939	19,419	23,123			2023						
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%										
DEPR.	0	0	0	0	0	0	0	0	2,825	3,102	19,419	25,345			2024						
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%										
DEPR.	0	0	0	0	0	0	0	0	1,685	1,861	19,419	22,975			2025						
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%										
DEPR.	0	0	0	0	0	0	0	0	1,017	1,117	0	2,133			2026						
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%										
DEPR.	0	0	0	0	0	0	0	0	1,017	1,117	0	2,133			2027						
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%										
DEPR.	0	0	0	0	0	0	0	0	508	558	0	1,067			2028						
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%										
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2029						
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%										
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2030						

Bonus Depreciation Input: 0%

Common Allocation  
Office Furn 0%  
Capital Tools 100%

Property & Acct.	2023							2023 RM BLM DEPR.	2024 RM BLM DEPR.	2023 Depreciation For 2023 Additions	2023 Tax Investment Forecast	Other Basis Adjustment	2023 BLM Depr on 2023 Vintage Forecast	2023 RM BLM Depr on 2023 Adds	2024 Depreciation For 2023 Additions	2023 Tax Investment Forecast	Other Basis Adjustment	2023 BLM Depr on 2023 Vintage Forecast	2024 RM BLM Depr on 2023 Adds		
	Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST														
<b>Distribution</b> TC 49.21																					
376-387	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Capital Tools</b> TC 49.21																					
394	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Office Furn.</b> TC 00.11																					
391	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Data Equip</b> TC 00.13																					
391.1	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Computer Equipment</b> TC 00.12																					
391	9,779	(240)	77	0	0	0	9,616	446	2,060	454	{ 9,616 - 0 }	/	9,779	=	446	2,095	{ 9,616 - 0 }	/	9,779	=	2,060
	9,779	(240)	77	0	0	0	9,616	446	2,060												
<b>Underground Storage</b> TC 49.24																					
350, 352-358	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Transmission</b> TC 49.24B																					
367-371	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Buildings</b> TC 65																					
351, 366, 375, 390	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Land Imp</b> TC 00.3																					
390	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Communication Equipmt</b> TC 48.14																					
397	9,087	(723)	232	0	0	0	8,595	703	1,646	743	{ 8,595 - 0 }	/	9,087	=	703	1,740	{ 8,595 - 0 }	/	9,087	=	1,646
	9,087	(723)	232	0	0	0	8,595	703	1,646												
<b>Land&amp;Other</b>																					
	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	/	0	=	0	0	{ 0 - 0 }	/	0	=	0	
	0	0	0	0	0	0	0	0	0					0					0		
<b>Software</b>																					
	137,164	(4,838)	1,550	0	(77,168)	0	56,708	1,958	9,453	4,737	{ 56,708 - 0 }	/	137,164	=	1,958	22,865	{ 56,708 - 0 }	/	137,164	=	9,453
	137,164	(4,838)	1,550	0	(77,168)	0	56,708	1,958	9,453												
<b>TOTALS</b>	156,030	(5,801)	1,858	0	(77,168)	0	74,919	3,108	13,159												



SoCalGas  
2022 Shared Service

METHOD >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL												
LIFE >>>>>>>	15 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr												
	Distrib	UGS Rights	Trans	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL								
Asset Class																							
ADDITIONS	0	0	0	0	0	0	0	0	15,571	41,064	186,383	243,017	0	0	243,017								
AFUDC	0	0	0	0	0	0	0	0	(506)	(1,086)	(6,856)	(8,248)	0	0	(8,248)								
CAP INT & TAX	0	0	0	0	0	0	0	0	324	696	4,265	5,285	0	0	5,285								
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(118,283)	(118,283)	0	0	(118,283)								
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
TAX BASIS	0	0	0	0	0	0	0	0	15,389	40,674	65,708	121,770	0	0	121,770								
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%												
DEPR.	0	0	0	0	0	0	0	0	3,078	8,135	21,902	33,115		2022									
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%												
DEPR.	0	0	0	0	0	0	0	0	4,924	13,016	21,902	39,842		2023									
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%												
DEPR.	0	0	0	0	0	0	0	0	2,955	7,809	21,902	32,666		2024									
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%												
DEPR.	0	0	0	0	0	0	0	0	1,773	4,686	0	6,458		2025									
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%												
DEPR.	0	0	0	0	0	0	0	0	1,773	4,686	0	6,458		2026									
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%												
DEPR.	0	0	0	0	0	0	0	0	866	2,343	0	3,229		2027									
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%												
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0		2028									
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%												
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0		2029									

Bonus Depreciation Input: 0%

Common Allocation  
Office Furn 0%  
Capital Tools 100%

SoCalGas  
2024 OIR - APP  
Second Revised Tax Worksheets

Property & Acct	2022							2023			2024			2022 Depreciation				2023 Depreciation				2024 Depreciation									
	2022 Vintage FORECAST	AFLUDC	Cap Interest	Repairs	Software	Other Basis Adj	TAX INVEST. FORECAST	2022 RM BLM DISP/C	2023 RM BLM DISP/C	2024 RM BLM DISP/C	2022 Depreciation For 2022 Additions	2022 Tax Investment - Forecast	Other Basis Adjustment	2022 Vintage Forecast	2022 RM BLM Depn on 2022 Add.	2023 Depreciation For 2023 Additions	2023 Tax Investment - Forecast	Other Basis Adjustment	2023 Vintage Forecast	2023 RM BLM Depn on 2023 Add.	2024 Depreciation For 2024 Additions	2024 Tax Investment - Forecast	Other Basis Adjustment	2024 Vintage Forecast	2024 RM BLM Depn on 2024 Add.						
<b>Distribution</b> TC 49 21																															
376-387	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Capital Tools</b> TC 49 21																															
394	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Office Furn.</b> TC 00 11																															
391	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Data Equip</b> TC 00 13																															
391.1	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Computer Equipment</b> TC 00 12																															
391	41,064	(1,085)	348	0	0	0	40,326	3,502	8,639	8,640	3,566	{	40,326	-	0	}	41,064	=	3,502	8,639	8,640	3,566	{	40,326	-	0	}	41,064	=	3,502	8,639
	41,064	(1,085)	348	0	0	0	40,326	3,502	8,639	8,640																					
<b>Underground Storage</b> TC 49 24																															
300, 300-309	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Transmission</b> TC 49 24B																															
367-371	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Buildings</b> TC 00																															
301, 302, 375, 302	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Land Imp</b> TC 00 3																															
390	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Communication Equipment</b> TC 48 14																															
397	15,571	(506)	162	0	0	0	15,227	1,512	2,961	2,961	1,547	{	15,227	-	0	}	15,571	=	1,512	2,961	2,961	1,547	{	15,227	-	0	}	15,571	=	1,512	2,961
	15,571	(506)	162	0	0	0	15,227	1,512	2,961	2,961																					
<b>Land/Other</b>																															
	0	0	0	0	0	0	0	0	0	0	{	0	-	0	}	0	=	0	0	0	0	{	0	-	0	}	0	=	0	0	
	0	0	0	0	0	0	0	0	0	0																					
<b>Software</b>																															
	186,383	(6,656)	2,132	0	(118,283)	0	63,575	2,425	11,457	11,457	7,110	{	63,575	-	0	}	186,383	=	2,425	11,457	11,457	7,110	{	63,575	-	0	}	186,383	=	2,425	11,457
	186,383	(6,656)	2,132	0	(118,283)	0	63,575	2,425	11,457	11,457																					
<b>TOTALS</b>	243,017	(8,248)	2,642	0	(118,283)	0	119,128	7,439	23,087	23,088																					

SoCalGas  
2024 GRC - APP  
Second Revised Tax Workpapers

SCG 86 TRA - Capitalized Interest Adjustment  
DR/(CR)

Capitalized Interest Addback	2022	2023	2024
1 Excluded from Ratemaking BLM (Area 99)	2,642 21%	1,858 21%	12,357 21%
	555	390	2,595
2 Excluded from Ratemaking State (Area 98)	2,642 6.984%	1,858 6.984%	12,357 6.984%
	185	130	863
3 Federal Depreciation	(528) 21%	(1,217) 21%	(3,573) 21%
	(111)	(256)	(750)
State Depreciation	(440) 6.984%	(1,044) 6.984%	(3,065) 6.984%
	(31)	(73)	(214)
Total 86 TRA - Capitalized Interest Adjustment	598	192	2,493

SoCalGas  
2024 GRC - APP  
Second Revised Tax Workpapers

SCG Capitalized Interest - Depreciation of 50%

2022 2,642

Year 1      Year 2      Year 3      Year 4      Year 5      Year 6      Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		528	846	507	304	304	152	0		2,642
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000		1
<hr/>										
STATE Return		440	734	489	326	261	261	131		2,643
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940		1

2023 1,858

Year 1      Year 2      Year 3      Year 4      Year 5      Year 6      Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		372	595	357	214	214	107	0		1,858
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000		1
<hr/>										
STATE Return		310	516	344	229	184	183	92		1,858
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940		1

2024 12,357

Year 1      Year 2      Year 3      Year 4      Year 5      Year 6      Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		2,471	3,954	2,373	1,424	1,424	712	0		12,357
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000		1
<hr/>										
STATE Return		2,060	3,433	2,289	1,526	1,221	1,220	610		12,358
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940		1

2021 2022 2023 2024  
CY Retirement BLM Debt  
CY Retirement Fed Tax Debt  
Difference  
Accum. Def'd Federal Income Tax  
FY Ending Deferred Tax Balance  
Total SS TRA - Capitalized Interest Adjustment  
Deferred Tax Balance  
WEIGHTED AVERAGE

Accum. Retirement BLM Debt  
2022 2023 2024  
BLM Rate  
Pre 2022 Vintage Assets Dept  
BLM  
RM

2021 2022 2023 2024  
CY Retirement BLM Debt  
CY Retirement Fed Tax Debt  
Difference  
Accum. Def'd Federal Income Tax  
FY Ending Deferred Tax Balance  
Total SS TRA - Capitalized Interest Adjustment  
Deferred Tax Balance  
WEIGHTED AVERAGE

Accum. Retirement BLM Debt  
2022 2023 2024  
BLM Rate  
Pre 2022 Vintage Assets Dept  
BLM  
RM

2021 2022 2023 2024  
CY Retirement BLM Debt  
CY Retirement Fed Tax Debt  
Difference  
Accum. Def'd Federal Income Tax  
FY Ending Deferred Tax Balance  
Total SS TRA - Capitalized Interest Adjustment  
Deferred Tax Balance  
WEIGHTED AVERAGE

Accum. Retirement BLM Debt  
2022 2023 2024  
BLM Rate  
Pre 2022 Vintage Assets Dept  
BLM  
RM

2021 2022 2023 2024  
CY Retirement BLM Debt  
CY Retirement Fed Tax Debt  
Difference  
Accum. Def'd Federal Income Tax  
FY Ending Deferred Tax Balance  
Total SS TRA - Capitalized Interest Adjustment  
Deferred Tax Balance  
WEIGHTED AVERAGE

Accum. Retirement BLM Debt  
2022 2023 2024  
BLM Rate  
Pre 2022 Vintage Assets Dept  
BLM  
RM

2022 Weighted Average Deferred Tax Balance (All Asset Classes)  
2022 Weighted Average Deferred Tax Balance (All Asset Classes)  
2022 Weighted Average Deferred Tax Balance (All Asset Classes)  
2022 Weighted Average Deferred Tax Balance (All Asset Classes)

2022 Weighted Average Deferred Tax Balance (All Asset Classes)  
2022 Weighted Average Deferred Tax Balance (All Asset Classes)  
2022 Weighted Average Deferred Tax Balance (All Asset Classes)  
2022 Weighted Average Deferred Tax Balance (All Asset Classes)

2023 Weighted Average Deferred Tax Balance (All Asset Classes)  
2023 Weighted Average Deferred Tax Balance (All Asset Classes)  
2023 Weighted Average Deferred Tax Balance (All Asset Classes)  
2023 Weighted Average Deferred Tax Balance (All Asset Classes)

2023 Weighted Average Deferred Tax Balance (All Asset Classes)  
2023 Weighted Average Deferred Tax Balance (All Asset Classes)  
2023 Weighted Average Deferred Tax Balance (All Asset Classes)  
2023 Weighted Average Deferred Tax Balance (All Asset Classes)

2024 Weighted Average Deferred Tax Balance (All Asset Classes)  
2024 Weighted Average Deferred Tax Balance (All Asset Classes)  
2024 Weighted Average Deferred Tax Balance (All Asset Classes)  
2024 Weighted Average Deferred Tax Balance (All Asset Classes)

2024 Weighted Average Deferred Tax Balance (All Asset Classes)  
2024 Weighted Average Deferred Tax Balance (All Asset Classes)  
2024 Weighted Average Deferred Tax Balance (All Asset Classes)  
2024 Weighted Average Deferred Tax Balance (All Asset Classes)

Hardware	2021	2022	2023	2024	Accum Ratemaking BLM Detail			
	Year 1	Year 2	Year 3	Year 4	2022	2023	2024	
CY Ratemaking BLM Depr	29,476	33,092	41,225	49,007	2022	3,566	8,797	8,798
CY Ratemaking Fed Tax Depr	29,971	31,211	29,844	27,162	2023		454	2,095
					2024			2,345
Difference	(494)	1,881	11,381	21,845	BLM Ratio	0.9820	0.9833	0.9656
Federal Inc. Tax Rate	21%	21%	21%	21%				
Accum. Def'd Federal Income Tax	(104)	395	2,390	4,587	Pre 2022 Vintage Assets Depr			
					2022	2023	2024	
PY Ending Deferred Tax Balance		(104)	590	3,076	BLM	29,591	32,141	36,042
Total 86 TRA - Capitalized Interest Adjustment		299	96	1,247	RM	23,076	14,890	10,757
Deferred Tax Balance	(104)	590	3,076	8,910				
<b>WEIGHTED AVERAGE</b>		56	1,164	4,419				
					Total BLM	3,566	9,250	13,238

**2022 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):**

	12	365			
	a	b =	c = a x b	d =	e
	Mthly Avg of CY	# of days in yrs / d	weighted	days left in yr	
	def'd		avg per mo		
jan	58	0.9178	53	335	(104)
feb	58	0.8329	48	304	(9)
mar	58	0.7562	44	276	41
apr	58	0.6712	39	245	80
may	58	0.5890	34	215	114
jun	58	0.5041	29	184	143
jul	58	0.4219	24	154	168
aug	58	0.3370	19	123	187
sep	58	0.2521	15	92	202
oct	58	0.1699	10	62	211
nov	58	0.0849	5	31	216
dec	58	0.0027	0	1	216
Prorated additions			320		
Beginning of year balance			(104)		
Prorated end of year balance			216		
Average			56		

**2023 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):**

	12	365			
	a	b =	c = a x b	d =	e
	Mthly Avg of CY	# of days in yrs / d	weighted	days left in yr	
	def'd		avg per mo		
jan	207	0.9178	190	335	590
feb	207	0.8329	173	304	780
mar	207	0.7562	157	276	1,109
apr	207	0.6712	139	245	1,248
may	207	0.5890	122	215	1,370
jun	207	0.5041	104	184	1,475
jul	207	0.4219	87	154	1,562
aug	207	0.3370	70	123	1,632
sep	207	0.2521	52	92	1,684
oct	207	0.1699	35	62	1,719
nov	207	0.0849	18	31	1,737
dec	207	0.0027	1	1	1,738
Prorated additions			1,148		
Beginning of year balance			590		
Prorated end of year balance			1,738		
Average			1,164		

**2024 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):**

	12	366			
	a	b =	c = a x b	d =	e
	Mthly Avg of CY	# of days in yrs / d	weighted	days left in yr	
	def'd		avg per mo		
jan	486	0.9153	445	335	3,076
feb	486	0.8306	404	304	3,521
mar	486	0.7541	367	276	4,291
apr	486	0.6694	325	245	4,617
may	486	0.5874	286	215	4,902
jun	486	0.5027	244	184	5,147
jul	486	0.4208	205	154	5,351
aug	486	0.3361	163	123	5,515
sep	486	0.2514	122	92	5,637
oct	486	0.1694	82	62	5,719
nov	486	0.0847	41	31	5,760
dec	486	0.0027	1	1	5,762
Prorated additions			2,686		
Beginning of year balance			3,076		
Prorated end of year balance			5,762		
Average			4,419		







Miscellaneous	2021	2022	2023	2024	ccum Ratemaking BLM Dets		
	Year 1	Year 2	Year 3	Year 4	2022	2023	2024
CY Ratemaking BLM Depr	0	0	0	0	2022	0	0
CY Ratemaking Fed Tax Depr	0	0	0	0	2023	0	0
					2024	0	0
Difference	0	0	0	0	BLM Ratio	0.0000	0.0000
Federal Inc. Tax Rate	21%	21%	21%	21%			
Accum. Def'd Federal Income Tax	0	0	0	0	Pre 2022 Vintage Assets Dep		
					2022	2023	2024
PY Ending Deferred Tax Balance		0	0	0	BLM	0	0
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	RM	0	0
Deferred Tax Balance	0	0	0	0			
<b>WEIGHTED AVERAGE</b>		0	0	0			

Total BLM 0 0 0

**2022 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):**

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg per	days left in yr	
	CY def'd		mo		
	12	365			
jan	0	0.9178	0	335	0
feb	0	0.8329	0	304	0
mar	0	0.7562	0	276	0
apr	0	0.6712	0	245	0
may	0	0.5890	0	215	0
jun	0	0.5041	0	184	0
jul	0	0.4219	0	154	0
aug	0	0.3370	0	123	0
sep	0	0.2521	0	92	0
oct	0	0.1699	0	62	0
nov	0	0.0849	0	31	0
dec	0	0.0027	0	1	0
Prorated additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

**2023 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):**

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg per	days left in yr	
	CY def'd		mo		
	12	365			
jan	0	0.9178	0	335	0
feb	0	0.8329	0	304	0
mar	0	0.7562	0	276	0
apr	0	0.6712	0	245	0
may	0	0.5890	0	215	0
jun	0	0.5041	0	184	0
jul	0	0.4219	0	154	0
aug	0	0.3370	0	123	0
sep	0	0.2521	0	92	0
oct	0	0.1699	0	62	0
nov	0	0.0849	0	31	0
dec	0	0.0027	0	1	0
Prorated additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

**2024 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):**

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg per	days left in yr	
	CY def'd		mo		
	12	366			
jan	0	0.9153	0	335	0
feb	0	0.8306	0	304	0
mar	0	0.7541	0	276	0
apr	0	0.6694	0	245	0
may	0	0.5874	0	215	0
jun	0	0.5027	0	184	0
jul	0	0.4208	0	154	0
aug	0	0.3361	0	123	0
sep	0	0.2514	0	92	0
oct	0	0.1694	0	62	0
nov	0	0.0847	0	31	0
dec	0	0.0027	0	1	0
Prorated additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

SoCalGas  
2024 GRC - APP  
Second Revised Tax Workpapers

SoCalGas  
Data for Net Operating Loss

Source	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Col	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Row	Received From File	Received From Workset	Type	Line Item	Calculated Values from SUM File				Original Values - Superseded if NOL (From Col. G - Col. J)				Target Location For Pasted Values			
					2021 Calc. Net Recorded	2022	2023	2024	2021 Calc. Net Recorded	2022	2023	2024	2021 Calc. Net Recorded	2022	2023	2024
25	Sum.xlsb	011T N01	N/A	Bank Income Before Tax	758,061	923,338	1,036,888	1,167,034	506,672	589,740	696,730	804,820	506,672	589,740	696,730	804,820
26	Sum.xlsb	011T N01	N/A	Depreciation	702,956	754,831	816,576	970,383	552,976	592,956	684,185	742,841	552,976	592,956	684,185	742,841
27	Sum.xlsb	011T N01	N/A	Fed Adj Other Than Interest & PY CCFT	(921,576)	(811,103)	(878,287)	(1,092,445)	(733,256)	(722,954)	(848,619)	(864,410)	(733,256)	(722,954)	(848,619)	(864,410)
28	Sum.xlsb	011T N01	N/A	Interest Adjustment	(181,350)	(206,568)	(230,921)	(257,203)	(130,970)	(142,828)	(167,845)	(186,672)	(130,970)	(142,828)	(167,845)	(186,672)
29	Sum.xlsb	011T N01	N/A	P/Y CCFT	(11,527)	(11,923)	(19,105)	(23,241)	(7,218)	2,002	(1,516)	(4,781)	(7,218)	2,002	(1,516)	(4,781)
30																
31	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36																
37	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42																
43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48																
49	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54																
55	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60																
END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END