

Application of San Diego Gas & Electric Company (U902M) for authority to update its gas and electric revenue requirement and base rates effective on January 1, 2012.

A.10-12-005

Application of Southern California Gas Company for authority to update its gas revenue requirement and base rates effective on January 1, 2012. (U904G)

A.10-12-006

Exhibit No.: (SDG&E-234-WP/SCG-228-WP)

WORKPAPERS TO  
PREPARED REBUTTAL TESTIMONY  
OF RANDALL G. ROSE  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY  
AND  
SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

OCTOBER 2011



# San Diego Gas & Electric Company Deferred Tax File

**Workbook Name:** [taxSDGEDeferred.xls](#)

**Workbook Description:** The purpose of this workbook is to calculate the weighted average deferred taxes that flow into rate base.

**Worksheet**

#	<u>Worksheet Title</u>	<u>Worksheet Description</u>
1	<a href="#">TotalSDGEDeferredTaxes</a>	Summary sheet for forecasted weighted average deferred tax balances.
2	<a href="#">2012DEFTAXES</a>	2012 forecasted weighted average deferred tax calculation.
3	<a href="#">2011DEFTAXES</a>	2011 forecasted weighted average deferred tax calculation.
4	<a href="#">2010DEFTAXES</a>	2010 forecasted weighted average deferred tax calculation.
5	<a href="#">2009DEFTAXES</a>	2009 forecasted weighted average deferred tax calculation.
6	<a href="#">RMFEDTAXDepr</a>	2010 - 2012 Ratemaking Federal Tax Depreciation.
7	<a href="#">BLMDeprOnPre2010AddsAlloc</a>	Allocation of BLM Depreciation on pre-2010 vintage assets.
8	<a href="#">2012RMFedDeprOnAdds</a>	2012 Area 97 depreciation calculation on forecasted adds.
9	<a href="#">2011RMFedDeprOnAdds</a>	2011 Area 97 depreciation calculation on forecasted adds.
10	<a href="#">2010RMFedDeprOnAdds</a>	2010 Area 97 depreciation calculation on forecasted adds.
11	<a href="#">2009RMFedDeprOnAdds</a>	2009 Area 97 depreciation calculation on forecasted adds.
12	<a href="#">CapInterest</a>	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
13	<a href="#">TaxDeprCapInterestED</a>	Depreciation effect of Capitalized Interest Adjustment for ED
14	<a href="#">TaxDeprCapInterestGas</a>	Depreciation effect of Capitalized Interest Adjustment for Gas
15	<a href="#">TaxDeprCapInterestGEN</a>	Depreciation effect of Capitalized Interest Adjustment for GEN
16	<a href="#">TaxDeprCapInterestSONGS</a>	Depreciation effect of Capitalized Interest Adjustment for SONGS
17	<a href="#">TotalSDGEDeferredTaxesShrdSvcs</a>	Summary sheet for forecasted weighted average deferred tax balances.
18	<a href="#">2012DEFTAXESShrdSvcs</a>	2012 forecasted weighted average deferred tax calculation for shared services.
19	<a href="#">2011DEFTAXESShrdSvcs</a>	2011 forecasted weighted average deferred tax calculation for shared services.
20	<a href="#">2010DEFTAXESShrdSvcs</a>	2010 forecasted weighted average deferred tax calculation for shared services.
21	<a href="#">2009DEFTAXESShrdSvcs</a>	2009 forecasted weighted average deferred tax calculation for shared services.
22	<a href="#">RMFEDTAXDeprShrdSvcs</a>	2010 - 2012 Ratemaking Federal Tax Depreciation for shared services.
23	<a href="#">2012RMFedDeprOnAddsShrdSvcs</a>	2012 Area 97 depreciation calculation on forecasted adds for shared services.

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**Workbook Name:** [taxSDGEDeferred.xls](#)

**Workbook Description:** The purpose of this workbook is to calculate the weighted average deferred taxes that flow into rate base.

**Worksheet**

#	<u>Worksheet Title</u>	<u>Worksheet Description</u>
24	<a href="#">2011RMFedDeprOnAddsShrdSvcs</a>	2011 Area 97 depreciation calculation on forecasted adds for shared services.
25	<a href="#">2010RMFedDeprOnAddsShrdSvcs</a>	2010 Area 97 depreciation calculation on forecasted adds for shared services.
26	<a href="#">2009RMFedDeprOnAddsShrdSvcs</a>	2009 Area 97 depreciation calculation on adds for shared services.
27	<a href="#">CapInterestShrdSvcs</a>	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
28	<a href="#">TaxDeprCapInterestSSFur&amp;Comm</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipment
29	<a href="#">TaxDeprCapInterestSSComp</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
30	<a href="#">TaxDeprCapInterestSSStrcts</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
31	<a href="#">TaxDeprCapInterestSSSoft</a>	Depreciation effect of Capitalized Interest Adjustment for Shared Software
32	<a href="#">TaxDeprCapInterestSSET</a>	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
33	<a href="#">TaxDeprCapInterestSSGT</a>	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment

	A	B	C	D	E	F	G	H	I	J
1	<b>San Diego Gas And Electric Company</b>									
2	<b>Total Ratebase Deferred Taxes</b>									
3										
4										
5										
6										
7				<u>ED</u>		<u>GAS</u>		<u>GENERATION</u>		<u>SONGS</u>
8										
9										
10	Weighted Average Deferred Tax Balance - 2009			(261,872)		(69,734)		(21,187)		(5,907)
11	Weighted Average Deferred Tax Balance - 2010			(297,568)		(77,767)		(28,588)		(8,785)
12	Weighted Average Deferred Tax Balance - 2011			(360,438)		(92,081)		(34,179)		(19,922)
13	Weighted Average Deferred Tax Balance - 2012			(429,409)		(107,106)		(38,397)		(29,275)
14										
15										
16	Ending Deferred Tax Balance - 2009			(283,798)		(74,596)		(27,218)		(6,058)
17	Ending Deferred Tax Balance - 2010			(343,453)		(88,333)		(33,152)		(17,873)
18	Ending Deferred Tax Balance - 2011			(417,035)		(104,570)		(37,601)		(26,751)
19	Ending Deferred Tax Balance - 2012			(470,790)		(115,586)		(41,060)		(37,718)
20										
21										
22										
23										
24										
25										
26	INPUT VARIABLES FOR DEFERRED TAXES									
27										
28	FEDERAL STATUTORY RATE		35%							
29										
30										
31	STATE RATE - NET OF STATE BENEFIT		5.746%							
32										
33										
34	AFUDC to Capitalized Interest and Taxes Ratio		64%							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	San Diego Gas And Electric Company																								
2	2012 Deferred Taxes																								
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	2012				Total
	ED	GAS	GENERATION	SONGS	
NET OPERATING LOSS					
BOOK INCOME BEFORE TAXES	317,475	58,588	59,365	19,729	455,157
ADD BACK DEPRECIATION	218,336	45,532	23,096	13,623	300,587
BOOK INCOME BEFORE TAXES AND DEPRECIATION	535,811	104,120	82,461	33,352	755,744
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(213,467)	(39,785)	(21,957)	(11,789)	(286,998)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(65,976)	(11,612)	(12,115)	(3,820)	(93,523)
PY CCFT	(20,069)	(5,173)	(3,632)	-	(28,874)
ADD BACK BLM TAX DEPRECIATION	178,581	34,334	21,252	11,633	245,801
SUBTRACT TAX DEPRECIATION (BONUS)	(335,238)	(65,931)	(31,134)	(42,982)	(475,285)
TOTAL FEDERAL TAX ADJUSTMENTS	(456,169)	(88,166)	(47,585)	(46,959)	(638,879)
FEDERAL TAXABLE INCOME/(LOSS)	79,642	15,954	34,876	(13,607)	116,865
FEDERAL TAX RATE	35%	35%	35%	35%	35%
DEFERRED TAX ASSET (DTA)	27,875	5,584	12,207	(4,762)	40,903
OFFSET TO DEFERRED TAX LIABILITY	(27,875)	(5,584)	(12,207)	4,762	(40,903)
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2010 VINTAGES	(136,012)	(25,684)	(29,539)	(5,409)	(196,644)
DEPRECIATION ON 2010 ADDITIONS	(8,163)	(2,035)	(278)	(2,671)	(13,167)
DEPRECIATION ON 2011 ADDITIONS	(5,997)	(1,676)	(33)	(1,039)	(8,745)
DEPRECIATION ON 2012 CAPITAL ADDITIONS	(185,046)	(36,535)	(1,284)	(33,864)	(256,729)
TOTAL TAX DEPRECIATION	(335,238)	(65,931)	(31,134)	(42,982)	(475,285)

	ED			GAS						
	366			366						
jan	(4,480)	0.9153	(4,100)	335	(417,035)	(918)	0.9153	(840)	335	(105,410)
feb	(4,480)	0.8306	(3,721)	304	(424,856)	(918)	0.8306	(763)	304	(106,173)
mar	(4,480)	0.7541	(3,378)	276	(428,234)	(918)	0.7541	(692)	276	(106,865)
apr	(4,480)	0.6694	(2,999)	245	(431,233)	(918)	0.6694	(615)	245	(107,480)
may	(4,480)	0.5874	(2,631)	215	(433,864)	(918)	0.5874	(539)	215	(108,019)
jun	(4,480)	0.5027	(2,252)	184	(436,116)	(918)	0.5027	(462)	184	(108,490)
jul	(4,480)	0.4208	(1,885)	154	(438,001)	(918)	0.4208	(386)	154	(108,867)
aug	(4,480)	0.3361	(1,505)	123	(439,506)	(918)	0.3361	(309)	123	(109,175)
sep	(4,480)	0.2514	(1,126)	92	(440,632)	(918)	0.2514	(231)	92	(109,406)
oct	(4,480)	0.1694	(759)	62	(441,391)	(918)	0.1694	(156)	62	(109,562)
nov	(4,480)	0.0847	(379)	31	(441,771)	(918)	0.0847	(78)	31	(109,639)
dec	(4,480)	0.0027	(12)	1	(441,783)	(918)	0.0027	(3)	1	(109,642)

Prorated Additions	(24,748)	(5,072)
Beginning of year balance	(417,035)	#####
Prorated end of year balance	(441,783)	#####
Average	(429,409)	#####

	GENERATION			SONGS						
	366			366						
jan	(288)	0.9153	(264)	335	(37,601)	(914)	0.9153	(837)	335	(27,587)
feb	(288)	0.8306	(239)	304	(38,104)	(914)	0.8306	(759)	304	(28,346)
mar	(288)	0.7541	(217)	276	(38,321)	(914)	0.7541	(689)	276	(29,035)
apr	(288)	0.6694	(193)	245	(38,514)	(914)	0.6694	(612)	245	(29,647)
may	(288)	0.5874	(169)	215	(38,694)	(914)	0.5874	(537)	215	(30,184)
jun	(288)	0.5027	(145)	184	(38,828)	(914)	0.5027	(459)	184	(30,644)
jul	(288)	0.4208	(121)	154	(38,950)	(914)	0.4208	(385)	154	(31,028)
aug	(288)	0.3361	(97)	123	(39,047)	(914)	0.3361	(307)	123	(31,335)
sep	(288)	0.2514	(72)	92	(39,119)	(914)	0.2514	(230)	92	(31,565)
oct	(288)	0.1694	(49)	62	(39,168)	(914)	0.1694	(155)	62	(31,720)
nov	(288)	0.0847	(24)	31	(39,192)	(914)	0.0847	(77)	31	(31,797)
dec	(288)	0.0027	(1)	1	(39,193)	(914)	0.0027	(2)	1	(31,800)

Prorated Additions	(1,593)	(5,049)
Beginning of year balance	(37,601)	(26,751)
Prorated end of year balance	(39,193)	(31,800)
Average	(38,397)	(29,275)





	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>San Diego Gas And Electric Company</b>																		
2	<b>2009 Deferred taxes</b>																		
3																			
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	A	B	C	D	E	F	G	H
1	<b>San Diego Gas And Electric Company</b>							
2	<b>RateMaking Federal Tax Depreciation</b>							
3	<b>Area 97</b>							
4								
5								
6								
7								
8	<b>ELECTRIC DISTRIBUTION</b>			<b>2010</b>		<b>2011</b>		<b>2012</b>
9								
10								
11	Vintage 1981 - 2009 Depreciation			169,551		152,521		136,012
12								
13								
14	2010 Additions - Depr			169,259		9,032		8,183
15	2011 Additions - Depr					232,067		5,997
16	2012 Additions - Depr							185,046
17								
18								
19	Total Area 97 Ratemaking Fed Depr			338,810		393,620		335,238
20								
21								
22								
23								
24								
25	<b>GAS</b>			<b>2010</b>		<b>2011</b>		<b>2012</b>
26								
27								
28	Vintage 1981 - 2009 Depreciation			36,593		31,180		25,684
29								
30								
31	2010 Additions - Depr			37,155		2,329		2,035
32	2011 Additions - Depr					51,806		1,676
33	2012 Additions - Depr							36,535
34								
35								
36	Total Area 97 Ratemaking Fed			73,748		85,315		65,931
37								
38								
39								
40								
41								
42	<b>GENERATION</b>			<b>2010</b>		<b>2011</b>		<b>2012</b>
43								
44								
45	Vintage 1981 - 2009 Depreciation			34,379		31,638		29,539
46								
47								
48	2010 Additions - Depr			3,811		305		278
49	2011 Additions - Depr					2,133		33
50	2012 Additions - Depr							1,284
51								
52								
53	Total Area 97 Ratemaking Fed			38,190		34,076		31,134
54								
55								
56								
57								
58								
59	<b>SONGS</b>			<b>2010</b>		<b>2011</b>		<b>2012</b>
60								
61								
62	Vintage 2004 - 2009 Depreciation			7,434		6,001		5,409
63								
64								
65	2010 Additions - Depr			33,241		2,968		2,671
66	2011 Additions - Depr					26,010		1,039
67	2012 Additions - Depr							33,864
68								
69								
70	Total Area 97 Ratemaking Fed			40,675		34,979		42,982

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	San Diego Gas & Electric																																
2	BLM Depreciation 2010-2012 Forecast																																
3	Area 99																																
4	FYE 2012																																
5	C:\Documents and Settings\p2aer\My Documents\Work\2012 GRC\Rebuttal Drafts\Workpapers\Taxes\Tax\SDGE\Deferrd.xls\BLMDeprOnPre2010AddAlloc																																
6	1000																																
7	Business Unit	ENERGY SUP		ELEC TRANS	ELEC DIST	CORP SVCS	GAS TRANS	GAS DIST	MARKETING	CUST SVC	TELE EQUIP	TOTAL DIST VS TRANS PLANT			CP - COM	LAND	LAND	LAND	ELEC BLDG	CP 3	CP4	CP5	CP6	COMMON PLANT	COMMON PLANT - ELEC DIST.	COMMON PLANT - GAS TRANS.	COMMON PLANT - GAS DIST.	2009 Basis					
8		1	2	3	4	5	6	7	8	9	13	14	15	16	17	21	22	23	24	25	26	30	34	36	37	Subtotal	Adj	TOTAL					
10	R/M Fed: Post 80 (Area 99)	21,039	4,006	-	135,478	1,541	6,652	18,573	-	1,037	1	797	155	1,344	220	-	3	708	249	240	591	27,074	52	38	-	219,802		219,802					
11	Adjustment to 2012 depreciation	(124)	-	-	(20,709)	(617)	(319)	(6,889)	-	(255)	0	(12)	(18)	(29)	(4)	-	(0)	(82)	(28)	(27)	(64)	(2,392)	(5)	(2)	-	(31,577)		(31,577)					
12	R/M Fed: 1980 & Prior (Area 10)	3	24	-	157	-	2	0	-	-	-	2	-	45	3	0	-	-	-	-	-	9	-	-	-	245		245					
14	TOTAL	20,917	4,031	-	114,925	924	6,335	11,684	-	782	1	787	137	1,360	220	0	3	626	222	213	527	24,690	47	36	-	188,469		188,469					
16	Allocation Ratios																																
17	Electric Transmission																																
18	Electric Distribution																																
19	Gas																																
20	Others																																
21	Total																																
22																																	
23	Allocated Amounts																																
24	Electric Transmission																																
25	Electric Distribution																																
26	Gas																																
27	Generation(Nuclear)																																
28	SONGS (Steam)																																
29	TOTAL	20,917	4,031	-	114,925	924	6,335	11,684	-	782	1	787	137	1,360	220	0	3	626	222	213	527	24,690	47	36	-	188,469		188,469					
30																																	
31																																	
32																																	
33																																	
34																																	
35																																	
36	Business Unit Name	Acq.value	2009 Book Rate	2012 Book Rate	diff btwn '09 & '12	Adjustment to 2012 Depreciation																											
37	1 Generation	600,730,432.00	3.58%	3.56%	-0.02%	(124,110.98)																											
38	2 Energy Supply	71,915,164.00	6.00%	6.00%	0.00%	0.00																											
39	3 Electric Transmission	1,432,233,804.00	N/A	N/A		0.00																											
40	4 Electric Distribution	3,505,142,637.00	3.97%	3.38%	-0.59%	(20,709,091.57)																											
41	5 Corporate Services	95,421,605.00	6.58%	5.92%	-0.65%	(617,154.84)																											
42	6 Gas Transmission	180,825,554.00	3.70%	3.52%	-0.18%	(319,044.41)																											
43	7 Gas Distribution	674,544,268.00	2.70%	1.68%	-1.02%	(6,889,438.73)																											
44	9 Customer Service	39,462,132.00	6.58%	5.93%	-0.65%	(255,227.80)																											
45	13 Gas Dist vs. Gas Trans	13,782.00	6.69%	6.75%	0.06%	8.32																											
46	14 Total Dist vs. Trans Plant	23,121,496.00	4.71%	4.66%	-0.05%	(12,002.32)																											
47	15 Century Pk Common Loc'd	2,736,790.00	6.58%	5.92%	-0.65%	(17,700.64)																											
48	16 Land and Structures & Img	55,378,013.00	4.71%	4.66%	-0.05%	(28,746.61)																											
49	17 Land and Structures & Img	7,163,033.00	4.71%	4.66%	-0.05%	(3,718.31)																											
50	21 Land at Mission Substation	49,035.00	N/A	N/A		0.00																											
51	22 Electric building-Loc08140	47,682.00	6.58%	5.93%	-0.65%	(308.39)																											
52	23 Century Park 3: Loc 08209	12,653,988.00	6.58%	5.93%	-0.65%	(81,841.74)																											
53	24 Century Park 4: Loc 08209	4,307,602.00	6.58%	5.93%	-0.65%	(27,860.12)																											
54	25 Century Park 5: Loc 08209	4,215,808.00	6.58%	5.93%	-0.65%	(27,266.43)																											
55	26 Century Park 6: Loc 08209	9,951,294.00	6.58%	5.92%	-0.65%	(64,361.62)																											
56	30 Common Plant-Comm Allo	369,904,016.00	6.58%	5.92%	-0.65%	(2,392,414.74)																											
57	34 Common Plant-all Elect Di	725,811.00	6.58%	5.92%	-0.65%	(4,694.30)																											
58	36 Common Plant-all Gas Tra	304,143.00	6.58%	5.93%	-0.65%	(1,967.09)																											
59	San Diego Gas & Electric	7,090,848,078				(31,576,942.31)																											







	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	San Diego Gas and Electric Company																			
2	2009 Rate-Making Federal Depreciation on Capital Additions																			
3																				
4	FEDERAL DEPRECIATION CALCULATION																			
5																				
6	METHOD	150DB	150DB	150DB	200DB	200DB	SL	SL	150DB				150DB	150DB						
7	LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	15 Yr	3 Yr	3 Yr	20 Yr	15 Yr							
8		ELECTRIC	GAS Prod.	SONGS	Common	Common	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-						
9		Distrib	Stor. & Tr		Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total	Other	TOTAL				
10																				
11	Federal																			
12	ADDITIONS																			
13	AFUDC & REPAIR ALLOWANCE	(85,100)	0	0	0	0	0	0	0	0	0	0	0	(85,100)	0	(85,100)	0			
14	CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	INT DEV. SOFTWARE ADDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																				
17	TAX BASIS																			
18		(85,100)	0	0	0	0	0	0	0	0	0	0	0	(85,100)	0	(85,100)	0			
19	YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	3.75%	5.00%	33.33%	33.33%	3.75%	5.00%							
20	DEPR.	(3,191)	0	0	0	0	0	0	0	0	0	0	0	(3,191)	0				2009	
21																				
22	YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	7.22%	9.50%	33.33%	33.33%	7.22%	9.50%							
23	DEPR.	(6,143)	0	0	0	0	0	0	0	0	0	0	0	(6,143)	0				2010	
24																				
25	YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	6.68%	8.55%	33.33%	33.33%	6.68%	8.55%							
26	DEPR.	(5,682)	0	0	0	0	0	0	0	0	0	0	0	(5,682)	0				2011	
27																				
28	YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	6.18%	7.70%	0.00%	0.00%	6.18%	7.70%							
29	DEPR.	(5,257)	0	0	0	0	0	0	0	0	0	0	0	(5,257)	0				2012	
30																				
31	YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	5.71%	6.93%	0.00%	0.00%	5.71%	6.93%							
32	DEPR.	(4,862)	0	0	0	0	0	0	0	0	0	0	0	(4,862)	0				2013	
33																				
34	YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	5.29%	6.23%	0.00%	0.00%	5.29%	6.23%							
35	DEPR.	(4,498)	0	0	0	0	0	0	0	0	0	0	0	(4,498)	0				2014	
36																				
37	YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	4.89%	5.90%	0.00%	0.00%	4.89%	5.90%							
38	DEPR.	(4,160)	0	0	0	0	0	0	0	0	0	0	0	(4,160)	0				2015	
39																				
40	YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	4.52%	5.90%	0.00%	0.00%	4.52%	5.90%							
41	DEPR.	(3,848)	0	0	0	0	0	0	0	0	0	0	0	(3,848)	0				2016	
42																				
43																				
44																				
45	ED BLM Ratio		1																	
46	Gas BLM Ratio		0																	
47	Generation BLM Ratio		0																	
48	SONGS BLM Ratio		0																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1		San Diego Gas And Electric Company															
2		2010-2012 Capitalized Interest Adjustment															
3		DR/(CR)															
4																	
5		Capitalized Interest Addback															
6																	
7																	
8		1 Excluded from Ratemaking BLM (Area 99)															
9																	
10																	
11																	
12		2 Excluded from Ratemaking State (Area 98)															
13																	
14																	
15																	
16																	
17		3 Federal Depreciation															
18																	
19																	
20																	
21																	
22		4 State Depreciation															
23																	
24																	
25																	
26																	
27		Total 86 TRA - Capitalized Interest Adjustment															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	San Diego Gas And Electric Company																		
2	Computation of Depreciation on 50% of Capitalized Interest																		
3	ELECTRIC DISTRIBUTION																		
4																			
5	2010		1,006																
6					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
7																			
8	ANNUAL DEPRECIATION:																		
9																			
10																			
11	FEDERAL Return				38	73	67	62	57	53	49								
12	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
13																			
14																			
15	STATE Return				29	56	53	50	47	44	42								
16	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
17																			
18																			
19																			
20																			
21	2011		1,190																
22					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
23																			
24	ANNUAL DEPRECIATION:																		
25																			
26																			
27	FEDERAL Return				45	86	79	73	68	63	58								
28	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
29																			
30																			
31	STATE Return				34	66	62	59	55	52	49								
32	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
33																			
34																			
35																			
36																			
37	2012		767																
38					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
39																			
40	ANNUAL DEPRECIATION:																		
41																			
42																			
43	FEDERAL Return				29	55	51	47	44	41	38								
44	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
45																			
46																			
47	STATE Return				22	43	40	38	36	34	32								
48	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	San Diego Gas And Electric Company																		
2	Computation of Depreciation on 50% of Capitalized Interest																		
3	GAS																		
4																			
5	2010		252																
6					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
7																			
8	ANNUAL DEPRECIATION:																		
9																			
10																			
11	FEDERAL Return				13	24	22	19	17	16	15								
12	[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900								
13																			
14																			
15	STATE Return				7	14	13	12	12	11	10								
16	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
17																			
18																			
19																			
20																			
21	2011		215																
22					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
23																			
24	ANNUAL DEPRECIATION:																		
25																			
26																			
27	FEDERAL Return				8	16	14	13	12	11	11								
28	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
29																			
30																			
31	STATE Return				6	12	11	11	10	9	9								
32	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
33																			
34																			
35																			
36																			
37	2012		145																
38					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
39																			
40	ANNUAL DEPRECIATION:																		
41																			
42																			
43	FEDERAL Return				5	10	10	9	8	8	7								
44	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
45																			
46																			
47	STATE Return				4	8	8	7	7	6	6								
48	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	San Diego Gas And Electric Company																		
2	Computation of Depreciation on 50% of Capitalized Interest																		
3	GENERATION																		
4																			
5	2010		35																
6					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
7																			
8	ANNUAL DEPRECIATION:																		
9																			
10																			
11	FEDERAL Return				1	2	2	2	2	2	2								
12	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
13																			
14																			
15	STATE Return				1	2	2	2	2	2	1								
16	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
17																			
18																			
19																			
20																			
21	2011		1																
22					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
23																			
24	ANNUAL DEPRECIATION:																		
25																			
26																			
27	FEDERAL Return				0	0	0	0	0	0	0								
28	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
29																			
30																			
31	STATE Return				0	0	0	0	0	0	0								
32	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
33																			
34																			
35																			
36																			
37	2012		1																
38					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
39																			
40	ANNUAL DEPRECIATION:																		
41																			
42																			
43	FEDERAL Return				0	0	0	0	0	0	0								
44	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
45																			
46																			
47	STATE Return				0	0	0	0	0	0	0								
48	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	San Diego Gas And Electric Company																		
2	Computation of Depreciation on 50% of Capitalized Interest																		
3	SONGS																		
4																			
5	2010		28																
6					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
7																			
8	ANNUAL DEPRECIATION:																		
9																			
10																			
11	FEDERAL Return				1	2	2	2	2	1	1								
12	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
13																			
14																			
15	STATE Return				1	2	1	1	1	1	1								
16	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
17																			
18																			
19																			
20																			
21	2011		16																
22					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
23																			
24	ANNUAL DEPRECIATION:																		
25																			
26																			
27	FEDERAL Return				1	1	1	1	1	1	1								
28	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
29																			
30																			
31	STATE Return				0	1	1	1	1	1	1								
32	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								
33																			
34																			
35																			
36																			
37	2012		15																
38					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
39																			
40	ANNUAL DEPRECIATION:																		
41																			
42																			
43	FEDERAL Return				1	1	1	1	1	1	1								
44	[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888								
45																			
46																			
47	STATE Return				0	1	1	1	1	1	1								
48	[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	San Diego Gas And Electric Company																		
2	Total Deferred Taxes on Shared Services																		
3																			
4																			
5																			
6																			
7				<b>SHARED SERVICES COMMON FUR &amp; COMM</b>			<b>SHARED SERVICES COMMON COMPUTERS</b>			<b>SHARED SERVICES COMMON STRCTRS</b>			<b>SHARED SERVICES COMMON SOFTWARE</b>			<b>SHARED SERVICES ELECTRIC TELECOM</b>			<b>SHARED SERVICES GAS TELECOM</b>
8																			
9																			
10	Weighted Average Deferred Tax Balance - 2009			(2,225)			121			780			2,455			(149)			-
11	Weighted Average Deferred Tax Balance - 2010			(2,136)			150			925			2,560			(149)			-
12	Weighted Average Deferred Tax Balance - 2011			(1,882)			1,324			1,227			2,953			(150)			-
13	Weighted Average Deferred Tax Balance - 2012			(1,544)			2,272			1,627			4,051			(149)			-
14																			
15																			
16	Ending Deferred Tax Balance - 2009			(2,193)			(107)			861			2,524			(149)			-
17	Ending Deferred Tax Balance - 2010			(1,948)			1,006			1,136			2,679			(150)			-
18	Ending Deferred Tax Balance - 2011			(1,664)			2,384			1,527			3,868			(149)			-
19	Ending Deferred Tax Balance - 2012			(1,142)			1,896			1,959			4,663			(148)			-







	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	San Diego Gas And Electric Company																		
2	2009 Deferred Taxes on Shared Services																		
3																			
4																			
5																			
6																			
7				SHARED SERVICES COMMON FUR & COMM			SHARED SERVICES COMMON COMPUTERS			SHARED SERVICES COMMON STRCTRS			SHARED SERVICES COMMON SOFTWARE			SHARED SERVICES ELECTRIC TELECOM			SHARED SERVICES GAS TELECOM
8																			
9	Deferred Tax Balance @ 12/31/08			(2,256)			348			698			2,386			(149)			-
10																			
11																			
12	Deferred Tax Balance @ 12/31/09			(2,193)			(107)			861			2,524			(149)			-
13																			
14	Weighted Average Deferred Tax Balance			(2,225)			121			780			2,455			(149)			-



	A	B	C	D	E	F	G	H
1	San Diego Gas And Electric Company							
2	RateMaking Federal Tax Depreciation on Shared Services							
3								
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	San Diego Gas and Electric Company														
2	2012 Rate-Making Federal Depreciation on Shared Services Capital Additions														
3															
4	FEDERAL DEPRECIATION CALCULATION														
5															
6	METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB							
7	LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr							
8			COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS							
9			FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELECOM	Sub-						
10			(312 & 313)	(301)	(311)	(271)	(171)	(261)	Total	Other	TOTAL				
11	Federal														
12	ADDITIONS		(1,635)	1,128	15,043	7,380	(13)	0	21,904	2,651	24,555				23,963
13	AFUDC		0	(38)	(141)	(349)	0	0	(528)	(64)	(592)				
14	CAP. INT. & TAXES		0	24	90	224	0	0	338	41	379				
15	INT DEV. SOFTWARE ADDS		0	0	0	(7,031)	0	0	(7,031)	(851)	(7,882)				
16	BONUS DEPR		0	(557)		0	0	0	(557)		(557)				
17	TAX BASIS		(1,635)	557	14,993	224	(13)	0	14,126	1,777	0	15,903			
18															
19	YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%							
20	DEPR.		(234)	111	0	74	(2)	0	(49)		2012				
21															
22	YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%							
23	DEPR.		(400)	178	0	74	(3)	0	(151)		2013				
24															
25	YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%							
26	DEPR.		(286)	107	0	74	(2)	0	(107)		2014				
27															
28	YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%							
29	DEPR.		(204)	64	0	0	(2)	0	(142)		2015				
30															
31	YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%							
32	DEPR.		(146)	64	0	0	(1)	0	(83)		2016				
33															
34	YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%							
35	DEPR.		(146)	32	0	0	(1)	0	(115)		2017				
36															
37	YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%							
38	DEPR.		(146)	0	0	0	(1)	0	(147)		2018				
39															
40	YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%							
41	DEPR.		(73)	0	0	0	(1)	0	(73)		2019				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	San Diego Gas and Electric Company														
2	2011 Rate-Making Federal Depreciation on Shared Services Capital Additions														
3															
4	FEDERAL DEPRECIATION CALCULATION														
5															
6	METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB							
7	LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr							
8			COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-						
9			FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	Other	TOTAL				
10			(312 & 313)	(301)	(311)	(271)	(171)	(261)			(291)				
11	Federal														
12	ADDITIONS		(1,119)	(2,407)	7,769	4,093	(13)	0	8,323	1,007	9,330	9,239			
13	AFUDC		0	0	(46)	(35)	0	0	(81)	(10)	(90)				
14	CAP. INT. & TAXES		0	0	29	22	0	0	52	6	58				
15	INT DEV. SOFTWARE ADDS		0	0	0	(4,093)	0	0	(4,093)	(496)	(4,588)				
16	BONUS DEPR		0	0		0	0	0	0		0				
17	TAX BASIS		(1,119)	(2,407)	7,752	(12)	(13)	0	4,201	508	4,709				
18															
19	YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%							
20	DEPR.		(160)	(481)	91	(4)	(2)	0	(556)	2011					
21															
22	YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%							
23	DEPR.		(274)	(770)	199	(4)	(3)	0	(853)	2012					
24															
25	YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%							
26	DEPR.		(196)	(462)	199	(4)	(2)	0	(465)	2013					
27															
28	YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%							
29	DEPR.		(140)	(277)	199	0	(2)	0	(220)	2014					
30															
31	YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%							
32	DEPR.		(100)	(277)	199	0	(1)	0	(180)	2015					
33															
34	YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%							
35	DEPR.		(100)	(139)	199	0	(1)	0	(41)	2016					
36															
37	YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%							
38	DEPR.		(100)	0	199	0	(1)	0	98	2017					
39															
40	YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%							
41	DEPR.		(50)	0	199	0	(1)	0	148	2018					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	San Diego Gas and Electric Company														
2	2010 Rate-Making Federal Depreciation on Shared Services Capital Additions														
3															
4	FEDERAL DEPRECIATION CALCULATION														
5															
6	METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB							
7	LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr							
8			COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS							
9			FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM		Sub-			Other	Non-	TOTAL
10			(312 & 313)	(301)	(311)	(271)	(171)	(261)		Total			(291)	Depr	
11	Federal														
12	ADDITIONS		(581)	3,409	6,135	7,621	(13)	0		16,571		2,006		18,576	17,807
13	AFUDC		0	(23)	(13)	(650)	0	0		(686)		(83)		(769)	
14	CAP. INT. & TAXES		0	15	9	416	0	0		439		53		492	
15	INT DEV. SOFTWARE ADDS		0	0	0	(7,621)	0	0		(7,621)		(923)		(8,543)	
16	BONUS DEPR		0	(2,231)		0	0	0		(2,231)				(2,231)	
17	TAX BASIS		(581)	1,170	6,130	(234)	(13)	0		6,472		1,053		7,525	
18															
19	YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%							
20	DEPR.		(83)	234	72	(78)	(2)	0		143			2010		
21															
22	YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%							
23	DEPR.		(142)	374	157	(78)	(3)	0		308			2011		
24															
25	YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%							
26	DEPR.		(102)	225	157	(78)	(2)	0		200			2012		
27															
28	YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%							
29	DEPR.		(73)	135	157	0	(2)	0		218			2013		
30															
31	YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%							
32	DEPR.		(52)	135	157	0	(1)	0		239			2014		
33															
34	YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%							
35	DEPR.		(52)	67	157	0	(1)	0		172			2015		
36															
37	YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%							
38	DEPR.		(52)	0	157	0	(1)	0		104			2016		
39															
40	YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%							
41	DEPR.		(26)	0	157	0	(1)	0		131			2017		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>San Diego Gas and Electric Company</b>													
2	<b>2009 Rate-Making Federal Depreciation on Shared Services Capital Additions</b>													
3														
4	FEDERAL DEPRECIATION CALCULATION													
5														
6	METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB						
7	LIFE	>>>>	7 Yr	5 Yr	15 Yr	3 Yr	7 Yr	7 Yr						
8			COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS						
9			FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELECOM	Sub-		Other		TOTAL	
10			(312 & 313)	(301)	(311)	(271)	(171)	(261)	Total		(291)			
11	Federal													
12	ADDITIONS		0	0	0	0	0	0	0	0	0	0	0	0
13	AFUDC		0	0	0	0	0	0	0	0	0	0	0	0
14	CAP. INT. & TAXES		0	0	0	0	0	0	0	0	0	0	0	0
15	INT DEV. SOFTWARE ADDS		0	0	0	0	0	0	0	0	0	0	0	0
16														
17	TAX BASIS		0	0	0	0	0	0	0	0	0	0	0	0
18														
19	YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%						
20	DEPR.		0	0	0	0	0	0	0	0	0	0	2009	
21														
22	YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%						
23	DEPR.		0	0	0	0	0	0	0	0	0	0	2010	
24														
25	YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%						
26	DEPR.		0	0	0	0	0	0	0	0	0	0	2011	
27														
28	YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%						
29	DEPR.		0	0	0	0	0	0	0	0	0	0	2012	
30														
31	YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%						
32	DEPR.		0	0	0	0	0	0	0	0	0	0	2013	
33														
34	YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%						
35	DEPR.		0	0	0	0	0	0	0	0	0	0	2014	
36														
37	YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%						
38	DEPR.		0	0	0	0	0	0	0	0	0	0	2015	
39														
40	YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%						
41	DEPR.		0	0	0	0	0	0	0	0	0	0	2016	
42														
43														
44	Common Furnature BLM Ratio			0.00%										
45	Common Computers BLM Ratio			0.00%										
46	Common Structures BLM Ratio			0.00%										
47	Common Software			0.00%										
48	Electric Telecom BLM Ratio			0.00%										
49	Gas Telecom BLM Ratio			0.00%										

	A	B	C	D	E	F	G	H	I
1		<b>San Diego Gas And Electric Company</b>							
2		<b>2010-2012 Capitalized Interest Adjustment on Shared Services</b>							
3		DR/(CR)							
4							2010		
5		Capitalized Interest Addback		COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
6									
7		1 Excluded from Ratemaking BLM (Area 99)	0	7	4	208	0	0	
8			35%	35%	35%	35%	35%	35%	
9			0	3	1	73	0	0	
10									
11									
12		2 Excluded from Ratemaking State (Area 98)	0	7	4	208	0	0	
13			5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	
14			0	0	0	12	0	0	
15									
16									
17		3 Federal Depreciation	0	0	0	10	0	0	
18			35%	35%	35%	35%	35%	35%	
19			0	0	0	4	0	0	
20									
21									
22		State Depreciation	0	0	0	9	0	0	
23			5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	
24			0	0	0	1	0	0	
25									
26									
27		Total 86 TRA - Capitalized Interest Adjustment	0	3	2	89	0	0	

	A	B	J	K	L	M	N	O	P
1		<b>San Diego Gas And Electric Company</b>							
2		<b>2010-2012 Capitalized Interest Adjustment on Sh</b>							
3		DR/(CR)							
4				2011					
5		Capitalized Interest Addback		COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
6									
7		1 Excluded from Ratemaking BLM (Area 99)		0	0	15	11	0	0
8				35%	35%	35%	35%	35%	35%
9				0	0	5	4	0	0
10									
11									
12		2 Excluded from Ratemaking State (Area 98)		0	0	15	11	0	0
13				5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
14				0	0	1	1	0	0
15									
16									
17		3 Federal Depreciation		0	1	1	20	0	0
18				35%	35%	35%	35%	35%	35%
19				0	0	0	7	0	0
20									
21									
22		State Depreciation		0	1	1	19	0	0
23				5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
24				0	0	0	1	0	0
25									
26									
27		Total 86 TRA - Capitalized Interest Adjustment		0	0	6	13	0	0

	A	B	Q	R	S	T	U	V	W
1		<b>San Diego Gas And Electric Company</b>							
2		<b>2010-2012 Capitalized Interest Adjustment on Sh</b>							
3		DR/(CR)							
4				2012					
5		Capitalized Interest Addback		COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
6									
7		1 Excluded from Ratemaking BLM (Area 99)	0	12	45	112	0	0	
8			35%	35%	35%	35%	35%	35%	35%
9			0	4	16	39	0	0	
10									
11									
12		2 Excluded from Ratemaking State (Area 98)	0	12	45	112	0	0	
13			5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
14			0	1	3	6	0	0	
15									
16									
17		3 Federal Depreciation	0	1	4	24	0	0	
18			35%	35%	35%	35%	35%	35%	35%
19			0	0	1	9	0	0	
20									
21									
22		State Depreciation	0	1	4	22	0	0	
23			5.746%	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
24			0	0	0	1	0	0	
25									
26									
27		Total 86 TRA - Capitalized Interest Adjustment	0	5	20	55	0	0	



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	<b>San Diego Gas And Electric Company</b>																		
2	<b>Computation of Depreciation on 50% of Capitalized Interest on Shared Services</b>																		
3	<b>COMMON FURNITURE AND COMMUNICATION EQUIPMENT</b>																		
4																			
5	2010		<input type="text" value="0"/>																
6					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
7																			
8	ANNUAL DEPRECIATION:																		
9																			
10																			
11	FEDERAL Return				0	0	0	0	0	0	0								
12	[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900								
13																			
14																			
15	STATE Return				0	0	0	0	0	0	0								
16	[22Yr 200DDB/SL]		Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390								
17																			
18																			
19																			
20																			
21	2011		<input type="text" value="0"/>																
22					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
23																			
24	ANNUAL DEPRECIATION:																		
25																			
26																			
27	FEDERAL Return				0	0	0	0	0	0	0								
28	[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900								
29																			
30																			
31	STATE Return				0	0	0	0	0	0	0								
32	[22Yr 200DDB/SL]		Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390								
33																			
34																			
35																			
36																			
37	2012		<input type="text" value="0"/>																
38					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
39																			
40	ANNUAL DEPRECIATION:																		
41																			
42																			
43	FEDERAL Return				0	0	0	0	0	0	0								
44	[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900								
45																			
46																			
47	STATE Return				0	0	0	0	0	0	0								
48	[22Yr 200DDB/SL]		Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>San Diego Gas And Electric Company</b>																	
2	<b>Computation of Depreciation on 50% of Capitalized Interest on Shared Services</b>																	
3	<b>COMMON COMPUTER EQUIPMENT</b>																	
4																		
5	2010		7															
6					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7							
7																		
8	ANNUAL DEPRECIATION:																	
9																		
10																		
11	FEDERAL Return				0	1	1	1	0	0	0							
12	[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900							
13																		
14																		
15	STATE Return				0	1	1	1	0	0	0							
16	[22Yr 200DDB/SL]		Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390							
17																		
18																		
19																		
20																		
21	2011		0															
22					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7							
23																		
24	ANNUAL DEPRECIATION:																	
25																		
26																		
27	FEDERAL Return				0	0	0	0	0	0	0							
28	[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900							
29																		
30																		
31	STATE Return				0	0	0	0	0	0	0							
32	[22Yr 200DDB/SL]		Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390							
33																		
34																		
35																		
36																		
37	2012		12															
38					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7							
39																		
40	ANNUAL DEPRECIATION:																	
41																		
42																		
43	FEDERAL Return				1	1	1	1	1	1	1							
44	[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900							
45																		
46																		
47	STATE Return				1	1	1	1	1	1	1							
48	[22Yr 200DDB/SL]		Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>San Diego Gas And Electric Company</b>																	
2	<b>Computation of Depreciation on 50% of Capitalized Interest on Shared Services</b>																	
3	<b>COMMON STRUCTURES</b>																	
4																		
5		2010		4														
6						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
7																		
8		<b>ANNUAL DEPRECIATION:</b>																
9																		
10																		
11		FEDERAL Return				0	0	0	0	0	0	0						
12		[15Yr DDB/SL]	Factor >>>			0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900						
13																		
14																		
15		STATE Return				0	0	0	0	0	0	0						
16		[22Yr 200DDB/SL]	Factor >>>			0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390						
17																		
18																		
19																		
20																		
21		2011		15														
22						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
23																		
24		<b>ANNUAL DEPRECIATION:</b>																
25																		
26																		
27		FEDERAL Return				1	1	1	1	1	1	1						
28		[15Yr DDB/SL]	Factor >>>			0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900						
29																		
30																		
31		STATE Return				1	1	1	1	1	1	1						
32		[22Yr 200DDB/SL]	Factor >>>			0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390						
33																		
34																		
35																		
36																		
37		2012		45														
38						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
39																		
40		<b>ANNUAL DEPRECIATION:</b>																
41																		
42																		
43		FEDERAL Return				2	4	4	3	3	3	3						
44		[15Yr DDB/SL]	Factor >>>			0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900						
45																		
46																		
47		STATE Return				2	4	4	3	3	3	2						
48		[22Yr 200DDB/SL]	Factor >>>			0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>San Diego Gas And Electric Company</b>																	
2	<b>Computation of Depreciation on 50% of Capitalized Interest on Shared Services</b>																	
3	<b>COMMON SOFTWARE</b>																	
4																		
5		2010		208														
6						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
7																		
8		<b>ANNUAL DEPRECIATION:</b>																
9																		
10																		
11		FEDERAL Return				10	20	18	16	13	12	12						
12		[15Yr DDB/SL]	Factor >>>			0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900						
13																		
14																		
15		STATE Return				9	18	16	16	14	12	11						
16		[22Yr 200DDB/SL]	Factor >>>			0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390						
17																		
18																		
19																		
20																		
21		2011		11														
22						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
23																		
24		<b>ANNUAL DEPRECIATION:</b>																
25																		
26																		
27		FEDERAL Return				1	1	1	1	1	1	1						
28		[15Yr DDB/SL]	Factor >>>			0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900						
29																		
30																		
31		STATE Return				1	1	1	1	1	1	1						
32		[22Yr 200DDB/SL]	Factor >>>			0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390						
33																		
34																		
35																		
36																		
37		2012		112														
38						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
39																		
40		<b>ANNUAL DEPRECIATION:</b>																
41																		
42																		
43		FEDERAL Return				6	11	10	9	7	7	7						
44		[15Yr DDB/SL]	Factor >>>			0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900						
45																		
46																		
47		STATE Return				5	10	9	9	7	7	6						
48		[22Yr 200DDB/SL]	Factor >>>			0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	San Diego Gas And Electric Company																	
2	Computation of Depreciation on 50% of Capitalized Interest on Shared Services																	
3	ELECTRIC TELECOMMUNICATION EQUIPMENT																	
4																		
5	2010		<input type="text" value="0"/>															
6				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
7																		
8	ANNUAL DEPRECIATION:																	
9																		
10																		
11	FEDERAL Return			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	[15Yr DDB/SL]	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900								
13																		
14																		
15	STATE Return			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	[22Yr 200DDB/SL]	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390								
17																		
18																		
19																		
20																		
21	2011		<input type="text" value="0"/>															
22				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
23																		
24	ANNUAL DEPRECIATION:																	
25																		
26																		
27	FEDERAL Return			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	[15Yr DDB/SL]	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900								
29																		
30																		
31	STATE Return			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	[22Yr 200DDB/SL]	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390								
33																		
34																		
35																		
36																		
37	2012		<input type="text" value="0"/>															
38				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7								
39																		
40	ANNUAL DEPRECIATION:																	
41																		
42																		
43	FEDERAL Return			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	[15Yr DDB/SL]	Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900								
45																		
46																		
47	STATE Return			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	[22Yr 200DDB/SL]	Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R							
1	San Diego Gas And Electric Company																								
2	Computation of Depreciation on 50% of Capitalized Interest on Shared Services																								
3	GAS TELECOMMUNICATION EQUIPMENT																								
4																									
5	2010		0																						
6					Year 1			Year 2			Year 3			Year 4			Year 5			Year 6			Year 7		
7																									
8	ANNUAL DEPRECIATION:																								
9																									
10																									
11	FEDERAL Return		0		0			0			0			0			0			0					
12	[15Yr DDB/SL]		Factor >>>		0.05000			0.09500			0.08550			0.07700			0.06230			0.05900					
13																									
14																									
15	STATE Return		0		0			0			0			0			0			0					
16	[22Yr 200DDB/SL]		Factor >>>		0.04550			0.08680			0.07890			0.07700			0.06520			0.05930					
17																									
18																									
19																									
20																									
21	2011		0																						
22					Year 1			Year 2			Year 3			Year 4			Year 5			Year 6			Year 7		
23																									
24	ANNUAL DEPRECIATION:																								
25																									
26																									
27	FEDERAL Return		0		0			0			0			0			0			0					
28	[15Yr DDB/SL]		Factor >>>		0.05000			0.09500			0.08550			0.07700			0.06230			0.05900					
29																									
30																									
31	STATE Return		0		0			0			0			0			0			0					
32	[22Yr 200DDB/SL]		Factor >>>		0.04550			0.08680			0.07890			0.07700			0.06520			0.05930					
33																									
34																									
35																									
36																									
37	2012		0																						
38					Year 1			Year 2			Year 3			Year 4			Year 5			Year 6			Year 7		
39																									
40	ANNUAL DEPRECIATION:																								
41																									
42																									
43	FEDERAL Return		0		0			0			0			0			0			0					
44	[15Yr DDB/SL]		Factor >>>		0.05000			0.09500			0.08550			0.07700			0.06230			0.05900					
45																									
46																									
47	STATE Return		0		0			0			0			0			0			0					
48	[22Yr 200DDB/SL]		Factor >>>		0.04550			0.08680			0.07890			0.07700			0.06520			0.05930					

# Southern California Gas Company Deferred Taxes Index

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

**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 2009, 2010, 2011, & 2012
2	<a href="#">2012DEFTAXESWgtAvg</a>	Calculation of 2012 weighted average deferred taxes
3	<a href="#">2011DEFTAXESWgtAvg</a>	Calculation of 2011 weighted average deferred taxes
4	<a href="#">2010DEFTAXESWgtAvg</a>	Calculation of 2010 weighted average deferred taxes
5	<a href="#">2009DEFTAXESWgtAvg</a>	Calculation of 2009 weighted average deferred taxes
6	<a href="#">RMFEDTAXDepr</a>	Summary page - Ratemaking Federal depreciation
7	<a href="#">RMBLMDepr</a>	Summary page - Ratemaking BLM depreciation
8	<a href="#">2012RMFedDepronAdds</a>	Ratemaking Fed (Area 97) depreciation calculation on 2012 capital additions
9	<a href="#">2012RMBLMDepronAdds</a>	Ratemaking BLM (Area 99) depreciation calculation on 2012 capital additions
10	<a href="#">2011RMFedDepronAdds</a>	Ratemaking Fed (Area 97) depreciation calculation on 2011 capital additions
11	<a href="#">2011RMBLMDepronAdds</a>	Ratemaking BLM (Area 99) depreciation calculation on 2011 capital additions
12	<a href="#">2010RMFedDepronAdds</a>	Ratemaking Fed (Area 97) depreciation calculation on 2010 capital additions
13	<a href="#">2010RMBLMDepronAdds</a>	Ratemaking BLM (Area 99) depreciation calculation on 2010 capital additions
14	<a href="#">2009RMFedDepronAdds</a>	Ratemaking Fed (Area 97) depreciation calculation on 2009 capital additions
15	<a href="#">2009RMBLMDepronAdds</a>	Ratemaking BLM (Area 99) depreciation calculation on 2009 capital additions
16	<a href="#">CapInterest</a>	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
17	<a href="#">TaxDeprCapInterest</a>	Depreciation effect of Capitalized Interest Adjustment
18	<a href="#">CIAC</a>	Deferred Taxes and Deferred Revenue Calc for CIAC
19	<a href="#">CIAC Input</a>	CIAC percentage input for distribution and transmission
20	<a href="#">CIAC-CAC</a>	Input for forecasted CAC forfeitures
21	<a href="#">Depr Adjustment</a>	State / Federal Depreciation for CIAC advances and CAC forfeitures
22	<a href="#">Tax Depr - CIAC &amp; CAC</a>	Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)
23	<a href="#">Monthly Summary</a>	
24	<a href="#">DefTaxITC</a>	Accumulated Deferred ITC
25	<a href="#">TotalSCGDefTaxesShServ</a>	Summary page - weighted average deferred taxes for Shared Services 2010-2012
26	<a href="#">2012DefTaxesShServ</a>	Calculation of 2012 Shared Services weighted average deferred taxes
27	<a href="#">2011DefTaxesShServ</a>	Calculation of 2011 Shared Services weighted average deferred taxes
28	<a href="#">2010DefTaxesShServ</a>	Calculation of 2010 Shared Services weighted average deferred taxes
29	<a href="#">ShServRMFedTaxDepr</a>	Summary page - Shared Services Ratemaking Federal depreciation
30	<a href="#">ShServRMBLMDepr</a>	Summary page - Shared Services Ratemaking BLM depreciation

# Southern California Gas Company

## Deferred Taxes Index

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

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

### Worksheet

#	Worksheet Name	Worksheet Description
31	<a href="#">2012RMFedDepronAddsShServ</a>	Ratemaking Fed (Area 97) Shared Services depreciation on 2012 capital additions
32	<a href="#">2012RMBLMDeptronAddsShServ</a>	Ratemaking BLM (Area 99) Shared Services depreciation on 2012 capital additions
33	<a href="#">2011RMFedDepronAddsShServ</a>	Ratemaking Fed (Area 97) Shared Services depreciation on 2011 capital additions
34	<a href="#">2011RMBLMDeptronAddsShServ</a>	Ratemaking BLM (Area 99) Shared Services depreciation on 2011 capital additions
35	<a href="#">2010RMFedDepronAddsShServ</a>	Ratemaking Fed (Area 97) Shared Services depreciation on 2010 capital additions
36	<a href="#">2010RMBLMDeptronAddsShServ</a>	Ratemaking BLM (Area 99) Shared Services depreciation on 2010 capital additions
37	<a href="#">CapInterestShrdSvcs</a>	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
38	<a href="#">TaxDeprCapInterestShrdSvcs</a>	Depreciation effect of Capitalized Interest Adjustment on forecasted shared service adds.
39	<a href="#">DefTaxShServStructures</a>	Deferred Taxes - Shared Services Structures
40	<a href="#">DefTaxShServHardware</a>	Deferred Taxes - Shared Services Hardware
41	<a href="#">DefTaxShServSoftware</a>	Deferred Taxes - Shared Services Software
42	<a href="#">DefTaxShServCommunications</a>	Deferred Taxes - Shared Services Communications
43	<a href="#">DefTaxShServMiscellaneous</a>	Deferred Taxes - Shared Services Miscellaneous



	A	B	C	D
1	<b>Southern California Gas Company</b>			
2	<b>Total Deferred Taxes</b>			
3				
4				
5				
6				
7				
8				DR (CR)
9				
10	Weighted Average Deferred Tax Balance - 2009			(430,384)
11	Weighted Average Deferred Tax Balance - 2010			(479,357)
12	Weighted Average Deferred Tax Balance - 2011			(576,122)
13	Weighted Average Deferred Tax Balance - 2012			(696,943)
14				
15				
16				
17				
18	INPUT VARIABLES FOR DEFERRED TAXES			
19				
20	FEDERAL STATUTORY RATE		35%	
21				
22				
23	STATE RATE - NET OF STATE BENEFIT		5.746%	
24				
25				
26	Percentage of Capitalized Taxes & Interest to AFUDC		80%	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Southern California Gas Company													
2	2012 Deferred Taxes													
3														
4														
5														
6	DEFERRED TAX BALANCE @ 12/31/11				(675,014)									
7														
8														
9	RM BLM 2012 Depr on 2009 and Prior Vintages			229,875										
10	RM Fed Tax 2012 Depr on 1981-2009 Vintages			<u>202,109</u>										
11				27,766										
12				<u>35%</u>										
13					9,718									
14														
15														
16	2012 FORECASTED CAPITAL ADDITIONS			584,422										
17														
18														
19	2012 RM BLM DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIONS			72,413										
20	2012 RM FED TAX DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIO			<u>374,672</u>										
21														
22					(302,258)									
23	TAX RATE				<u>35%</u>									
24														
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)				(105,790)									
26														
27														
28	RM BLM DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS				-									
29	RM FED TAX DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS				-									
30					-									
31					<u>35%</u>									
32					-									
33	DEFERRED TAX ON CAPITAL ADDITIONS - AND 2009 ADJUSTMENTS				(105,790)									
34														
35														
36	86 TRA - CAPITALIZED INTEREST				809									
37	OTHER ADJUSTMENTS				<u>0</u>									
38														
39	DEFERRED TAX BALANCE @ 12/31/12				<u>(770,278)</u>									
40														
41														
42														
43	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(696,943)									
44														
45														
46														
47	BLM BOOK TO TAX RATIO				84.935%									
48														
49														
50														
51														
52														
53														
54														
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														
67														
68														
69														
70														
71														
72														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Southern California Gas Company													
2	2011 Deferred Taxes													
3														
4														
5														
6	DEFERRED TAX BALANCE @ 12/31/10													
7														
8														
9	RM BLM 2011 Depr on 2009 and Prior Vintages													
10	RM Fed Tax 2011 Depr on 1981-2009 Vintages													
11														
12														
13														
14														
15														
16	2011 FORECASTED CAPITAL ADDITIONS													
17														
18														
19	2011 RM BLM DEPRECIATION ON 2010 - 2011 CAPITAL ADDITIONS													
20	2011 RM FED TAX DEPRECIATION ON 2010 - 2011 CAPITAL ADDITION													
21														
22														
23	TAX RATE													
24														
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)													
26														
27	RM BLM DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS													
28	RM FED TAX DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS													
29														
30														
31														
32														
33	DEFERRED TAX ON CAPITAL ADDITIONS - AND 2009 ADJUSTMENTS													
34														
35														
36	86 TRA - CAPITALIZED INTEREST													
37	OTHER ADJUSTMENTS													
38														
39	DEFERRED TAX BALANCE @ 12/31/11													
40														
41														
42														
43	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)													
44														
45														
46														
47	BLM BOOK TO TAX RATIO													
48														
49														
50														
51														
52														
53														
54														
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														
67	Prorated additions													
68														
69	Beginning of year balance													
70														
71	Prorated end of year balance													
72														
73	Average													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Southern California Gas Company													
2	2010 Deferred Taxes													
3	<b>NET OPERATING LOSS</b>													
4	<u>2010</u>													
5														
6	DEFERRED TAX BALANCE @ 12/31/09				(459,224)									341,304
7														309,770
8														651,074
9	RM BLM 2010 Depr on 2009 and Prior Vintages			230,042										
10	RM FED TAX 2010 DEPR ON 1981-2009 VINTAGES			<u>258,091</u>										(326,416)
11				(28,049)										(93,696)
12				<u>35%</u>										(10,640)
13					(9,817)									239,532
14														(490,863)
15														(682,082)
16	2010 FORECASTED CAPITAL ADDITIONS			578,559										
17														
18														(31,008)
19	2010 RM BLM DEPRECIATION ON 2010 CAPITAL ADDITIONS			9,490										35%
20	2010 RM FED TAX DEPRECIATION ON 2010 CAPITAL ADDITIONS			<u>232,772</u>										(10,853)
21														10,853
22				(223,282)										
23	TAX RATE			<u>35%</u>										
24														
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)			(78,149)										
26														
27														
28	RM BLM DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			-										
29	RM FED TAX DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			-										
30				-										
31				<u>35%</u>										
32				-										
33	DEFERRED TAX ON CAPITAL ADDITIONS - AND 2009 ADJUSTMENTS			(78,149)										
34														
35														
36	86 TRA - CAPITALIZED INTEREST				745									
37	OTHER ADJUSTMENTS				<u>0</u>									
38														
39	DEFERRED TAX BALANCE @ 12/31/10				<u>(546,445)</u>									
40														
41														
42														
43	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				<u>(479,357)</u>									
44														
45														
46														
47	BLM BOOK TO TAX RATIO				80.596%									
48														
49														
50														
51					365									
52														
53														(459,224)
54														(465,895)
55														(471,949)
56														(477,445)
57														(482,324)
58														(486,605)
59														(490,269)
60														(493,336)
61														(495,785)
62														(497,617)
63														(498,852)
64														(499,469)
65														(499,489)
66														
67														
68	Prorated additions				(40,265)									
69	Beginning of year balance				<u>(459,224)</u>									
70														
71	Prorated end of year balance				(499,489)									
72														
73	Average				<u>(479,357)</u>									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Southern California Gas Company													
2	2009 Deferred Taxes													
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														

	A	B	C	D	E	F	G	H	I		
1	<b>Southern California Gas Company</b>										
2	<b>Ratemaking Deferred Tax Depreciation</b>										
3	<b>Area 97</b>										
4											
5											
6											
7											
8			2009		2010		2011		2012		
9			<hr/>								
10											
11			Vintage 1981-2009 - Depr		420,916		258,091		226,045		202,109
12											
13											
14			2010 Additions - Depr				232,772		43,537		36,045
15			2011 Additions - Depr						370,340		23,871
16			2012 Additions - Depr								314,755
17											
18											
19			Total Area 97 Ratemaking Fed Depr		420,916		490,863		639,922		576,781
20											
21											
22											
23											
24							2011 Dep		413,877		
25											
26							2012 Dep		374,672		

	A	B	C	D	E	F	G	H	I
1	<b>Southern California Gas Company</b>								
2	<b>BLM Deferred Tax Depreciation</b>								
3	<b>Area 99</b>								
4									
5									
6									
7									
8			2009		2010		2011		2012
9			<hr/>						
10									
11	BLM Vintage 2009 and Prior Depr		224,206		230,042		229,948		229,875
12									-
13									
14	2010 Additions - Depr				9,490		29,183		27,094
15	2011 Additions - Depr						11,194		38,137
16	2012 Additions - Depr								7,182
17									
18									
19	Total Area 99 Ratemaking BLM Depr		224,206		239,532		270,326		302,288
20									
21									
22									
23									
24									
25					2011 Dep		40,378		
26									
27					2012 Dep		72,413		
28									
29									
30									
31	2012 Composite Book Rate		2.88%						
32	2009 Composite Book Rate		3.55%						
33	Change in Rate		<hr/>						
34			-0.67%						
35	2009 VY Asset Base in 2012		-						
36									
37	Deprn Adj to 2009 VY Assets in 2012		-						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	Southern California Gas Company																	
2	2012 Ratemaking Federal Deferred Tax Depreciation on Capital Additions																	
3																		
4																		
5	<b>50% BONUS DEPRECIATION</b>																	
6	METHOD >>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL						
7	LIFE >>>>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
8					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-	Other	Land	TOTAL		
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total					
10	Asset Class																	
11																		
12	ADDITIONS	134,354	8,851	62,531	0	0	1,121	0	0	26,242	20,298	0	253,397	0	0	253,397		
13	AFUDC & PRA	(388)	(109)	(7,962)	0	0	(6)	0	0	(207)	(197)	0	(8,870)	0	0	(8,870)		
14	CAP INT & TAX	526	87	515	0	0	0	0	0	166	158	0	1,459	0	0	1,459		
15	SOFTWARE LESS AFUDC											0	0	0	0	0		
16	BONUS DEPR	(67,246)	(4,414)	(27,542)	0	0	(560)	0	0	(13,101)	(10,130)	0	(122,992)	0	0	(122,992)		
17	TAX BASIS	67,246	4,414	27,542	0	0	560	0	0	13,101	10,130	0	122,992	0	0	122,992		
18																		
19	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%						
20	DEPR.	2,522	221	1,377	0	0	21	0	0	2,620	2,026	0	8,787			2012		
21																		
22	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%						
23	DEPR.	4,855	419	2,616	0	0	40	0	0	4,192	3,241	0	15,364			2013		
24																		
25	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%						
26	DEPR.	4,491	377	2,355	0	0	37	0	0	2,515	1,945	0	11,721			2014		
27																		
28	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%						
29	DEPR.	4,154	340	2,119	0	0	35	0	0	1,509	1,167	0	9,324			2015		
30																		
31	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%						
32	DEPR.	3,843	306	1,908	0	0	32	0	0	1,509	1,167	0	8,765			2016		
33																		
34	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%						
35	DEPR.	3,555	275	1,717	0	0	30	0	0	755	583	0	6,914			2017		
36																		
37	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%						
38	DEPR.	3,288	260	1,625	0	0	27	0	0	0	0	0	5,201			2018		
39																		
40	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%						
41	DEPR.	3,042	260	1,625	0	0	25	0	0	0	0	0	4,952			2019		
42																		
43	<b>100% BONUS DEPRECIATION</b>																	
44	METHOD >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL						
45	LIFE >>>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
46					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-	Other	Land	TOTAL		
47		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total					
48	Asset Class																	
49																		
50	ADDITIONS	43,494	21,503	68,121	0	0	4,896	0	0	19,559	23,060	0	180,632	0	0	180,632		
51	AFUDC	(126)	(265)	(8,674)	0	0	(28)	0	0	(155)	(224)	0	(9,471)	0	0	(9,471)		
52	CAP INT & TAX	316	213	562	0	0	23	0	0	124	179	0	1,416	0	0	1,416		
53	SOFTWARE LESS AFUDC											0	0	0	0	0		
54	BONUS DEPR	(43,684)	(21,450)	(60,009)	0	0	(4,890)	0	0	(19,528)	(23,016)	0	(172,577)	0	0	(172,577)		
55	TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
56																		
57	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%						
58	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2012	
59																		
60	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%						
61	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2013	
62																		
63	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%						
64	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2014	
65																		
66	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%						
67	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2015	
68																		
69	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%						
70	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2016	
71																		
72	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%						
73	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2017	
74																		
75	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%						
76	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2018	
77																		
78	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%						
79	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2019	
80																		
81	<b>MACRS DEPRECIATION</b>																	
82	METHOD >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL						
83	LIFE >>>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
84					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-	Other	Land	TOTAL		
85		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total					
86	Asset Class																	
87																		
88	ADDITIONS	32,916	0	0	0	0	0	0	21,712	0	0	95,765	150,393	0	0	150,393		
89	AFUDC	(95)	0	0	0	0	0	0	(259)	0	0	(1,727)	(2,082)	0	0	(2,082)		
90	CAP INT & TAX	291	0	0	0	0	0	0	208	0	0	1,385	1,884	0	0	1,884		
91	SOFTWARE LESS AFUDC											(68,713)	(68,713)	0	0	(68,713)		
92	TAX BASIS	33,112	0	0	0	0	0	0	21,661	0	0	26,709	81,482	0	0	81,482		
93																		
94																		
95	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%						
96	DEPR.	1,242	0	0	0	0	0	0	255	0	0	8,903	10,400			2012		
97																		
98	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%						
99	DEPR.	2,390	0	0	0	0	0	0	555	0	0	8,903	11,849			2013		
100																		
101	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%						
102	DEPR.	2,211	0	0	0	0	0	0	555	0	0	8,903	11,670			2014		
103																		
104	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%						
105	DEPR.	2,046	0	0	0	0	0	0	555	0	0	0	2,601			2015		
106																		
107	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%						
108	DEPR.	1,892	0	0	0	0	0	0	555	0	0	0	2,448			2016		
109																		
110	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%						
111	DEPR.	1,750	0	0	0	0	0	0	555	0	0	0	2,306			2017		
112																		
113	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%						
114	DEPR.	1,619	0	0	0	0	0	0	555	0	0	0	2,175			2018		
115																		
116	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%						
117	DEPR.	1,498	0	0	0	0	0	0	555	0	0	0	2,053			2019		



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Southern California Gas Company																		
2	2012 BLM Depreciation on Capital Additions																		
3																			
4																			
5																			
6	Property	2012					TAX				2012	2012	Other		2012	2012			
7	& Acct.	Vintage	AFUDC	50% Cap	Software	Basis Adj.	INVEST.				RM BLM	Depreciation	Investment	-	Vintage	=		RM	
8		FORECAST		Interest			FORECAST				DEPR.	For 2012	Forecast	Adjustments	Forecast		on 2012	BLM Depn	
9												Additions					Adds		
10	Distribution																		
11	TC 49.21																		
12	376-387	210,764	(609)	567	0	0	210,722				2,030	2,030	*	(	210,722	-	0	)	/
13															210,764	=	2,030		
14		210,764	(609)	567	0	0	210,722				2,030								
15	Capital Tools																		
16	TC 49.21																		
17	394	6,016	(35)	14	0	0	5,995				206	207	*	(	5,995	-	0	)	/
18															6,016	=	206		
19		6,016	(35)	14	0	0	5,995				206								
20	Office Furn.																		
21	TC 00.11																		
22	391	0	0	0	0	0	0				0	0	*	(	0	-	0	)	/
23															0	=	0		
24		0	0	0	0	0	0				0								
25		0	0	0	0	0	0				0								
26	Data Equip																		
27	TC 00.13																		
28	391.1	0	0	0	0	0	0				0	0	*	(	0	-	0	)	/
29															0	=	0		
30		0	0	0	0	0	0				0								
31		0	0	0	0	0	0				0								
32	Computer Equipment																		
33	TC 00.12																		
34	391	43,358	(421)	169	0	0	43,106				638	642	*	(	43,106	-	0	)	/
35															43,358	=	638		
36		43,358	(421)	169	0	0	43,106				638								
37	Underground Storage																		
38	TC 49.24																		
39	350, 352-358	30,353	(374)	150	0	0	30,129				306	308	*	(	30,129	-	0	)	/
40															30,353	=	306		
41		30,353	(374)	150	0	0	30,129				306								
42	Transmission																		
43	TC 49.24B																		
44	367-371	130,652	(16,636)	539	0	0	114,554				1,010	1,152	*	(	114,554	-	0	)	/
45															130,652	=	1,010		
46		130,652	(16,636)	539	0	0	114,554				1,010								
47	Buildings																		
48	TC 65																		
49	351, 366, 375, 390	21,712	(259)	104	0	0	21,557				893	899	*	(	21,557	-	0	)	/
50															21,712	=	893		
51		21,712	(259)	104	0	0	21,557				893								
52	Land Imp																		
53	TC 00.3																		
54	390	0	0	0	0	0	0				0	0	*	(	0	-	0	)	/
55															0	=	0		
56		0	0	0	0	0	0				0								
57	Communication Equipmt																		
58	TC 48.14																		
59	397	45,801	(362)	145	0	0	45,584				2,052	2,062	*	(	45,584	-	0	)	/
60															45,801	=	2,052		
61		45,801	(362)	145	0	0	45,584				2,052								
62	Land&Other																		
63		0	0	0	0	0	0				0	0	*	(	0	-	0	)	/
64															0	=	0		
65		0	0	0	0	0	0				0								
66	Software																		
67		95,765	(1,727)	693	(68,713)	0	26,017				47	174	*	(	26,017	-	0	)	/
68															95,765	=	47		
69		95,765	(1,727)	693	(68,713)	0	26,017				47								
70	TOTALS																		
71		584,422	(20,423)	2,379	(68,713)	0	497,664				7,182	7,474							
72																			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q				
1	Southern California Gas Company																				
2	2011 Rate-making Federal Deferred Tax Depreciation on Capital Additions																				
3																					
4																					
5	50% BONUS DEPRECIATION																				
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL									
7	LIFE >>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr									
8		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			
10	Asset Class																				
11																					
12	ADDITIONS	32,030	15,197	29,053	165	0	1,002	0	0	386	22,905	0	100,738	0	0	100,738					
13	AFUDC & PRA	(118)	(195)	(5,088)	(2)	0	(5)	0	0	(3)	(194)	0	(5,605)	0	0	(5,605)					
14	CAP INT & TAX	95	156	191	2	0	4	0	0	2	156	0	606	0	0	606					
15	SOFTWARE LESS AFUDC																0	0	0	0	
16	BONUS DEPR	(16,004)	(7,579)	(12,078)	(82)	0	(500)	0	0	(193)	(11,433)	0	(47,869)	0	0	(47,869)					
17	TAX BASIS	16,004	7,579	12,078	82	0	500	0	0	193	11,433	0	47,869	0	0	47,869					
18																					
19	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%									
20	DEPR.	600	379	604	12	0	19	0	0	39	2,287	0	3,939	0	0	2011					
21																					
22	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%									
23	DEPR.	1,155	720	1,147	20	0	36	0	0	62	3,659	0	6,799	0	0	2012					
24																					
25	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%									
26	DEPR.	1,069	648	1,033	14	0	33	0	0	37	2,195	0	5,029	0	0	2013					
27																					
28	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%									
29	DEPR.	989	583	929	10	0	31	0	0	22	1,317	0	3,882	0	0	2014					
30																					
31	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%									
32	DEPR.	915	525	837	7	0	29	0	0	22	1,317	0	3,651	0	0	2015					
33																					
34	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%									
35	DEPR.	846	472	753	7	0	26	0	0	11	659	0	2,775	0	0	2016					
36																					
37	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%									
38	DEPR.	783	447	713	7	0	24	0	0	0	0	0	1,974	0	0	2017					
39																					
40	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%									
41	DEPR.	724	447	713	4	0	23	0	0	0	0	0	1,910	0	0	2018					
42																					
43	100% BONUS DEPRECIATION																				
44	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL									
45	LIFE >>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr									
46		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			
48	Asset Class																				
49																					
50	ADDITIONS	159,260	15,881	62,564	624	0	3,791	0	0	35,458	36,539	0	314,117	0	0	314,117					
51	AFUDC	(589)	(204)	(10,956)	(8)	0	(19)	0	0	(244)	(310)	0	(12,330)	0	0	(12,330)					
52	CAP INT & TAX	472	163	411	6	0	16	0	0	196	248	0	1,513	0	0	1,513					
53	SOFTWARE LESS AFUDC																0	0	0	0	
54	BONUS DEPR	(159,144)	(15,840)	(52,019)	(623)	0	(3,787)	0	0	(35,409)	(36,478)	0	(303,300)	0	0	(303,300)					
55	TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
56																					
57	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%									
58	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2011					
59																					
60	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%									
61	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2012					
62																					
63	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%									
64	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2013					
65																					
66	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%									
67	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2014					
68																					
69	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%									
70	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2015					
71																					
72	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%									
73	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2016					
74																					
75	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%									
76	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2017					
77																					
78	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%									
79	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2018					
80																					
81	MACRS DEPRECIATION																				
82	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL									
83	LIFE >>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr									
84		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			
86	Asset Class																				
87																					
88	ADDITIONS	29,766	0	0	0	0	0	0	0	58,565	0	(0)	115,350	203,681	0	0	203,681				
89	AFUDC	(110)	(0)	0	0	0	0	0	0	(736)	0	0	(2,065)	(2,911)	0	0	(2,911)				
90	CAP INT & TAX	12	0	0	0	0	0	0	0	590	0	(0)	1,656	2,258	0	0	2,258				
91	SOFTWARE LESS AFUDC																(74,644)	(74,644)	0	0	(74,644)
92	TAX BASIS	29,668	0	0	0	0	0	0	0	58,420	0	(0)	40,296	128,383	0	0	128,383				
94																					
95	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%									
96	DEPR.	1,113	0	0	0	0	0	0	0	688	(0)	(0)	13,432	15,232	0	0	2011				
97																					
98	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%									
99	DEPR.	2,142	0	0	0	0	0	0	0	1,498	(0)	(0)	13,432	17,072	0	0	2012				
100																					
101	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%									
102	DEPR.	1,981	0	0	0	0	0	0	0	1,498	(0)	(0)	13,432	16,911	0	0	2013				
103																					
104	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%									
105	DEPR.	1,833	0	0	0	0	0	0	0	1,498	(0)	(0)	3,331	3,331	0	0	2014				
106																					
107	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%									
108	DEPR.	1,695	0	0	0	0	0	0	0	1,498	(0)	(0)	3,193	3,193	0	0	2015				
109																					
110	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%									
111	DEPR.	1,568	0	0	0	0	0	0	0	1,498	(0)	(0)	3,066	3,066	0	0	2016				
112																					
113	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%									
114	DEPR.	1,451	0	0	0	0	0	0	0	1,498	(0)	(0)	2,949	2,949	0	0	2017				
115																					
116	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%									
117	DEPR.	1,342	0	0	0	0	0	0	0	1,498	(0)	(0)	2,840	2,840	0	0	2018				





	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AS				
1	Southern California Gas Company																																															
2	2010 BLM Depreciation on Capital Additions																																															
3																																																
4																																																
5																																																
6																																																
7	Property	2010				TAX	2010			2010			2010			2010			2010							2010																						
8	& Acct.	FORECAST	AFUDC	Cap Interest	Software	Other Basis Adj.	INVEST. FORECAST	RM BLM DEPREC.	RM BLM DEPR.	RM BLM DEPR.	Depreciation For 2010 Additions	(2010 Tax Investment Forecast	-	Other Basis Adjustments	/	Vintage =	2010 RM BLM Depn on 2010 Adds	2012 Depreciation For 2010 Additions	(2010 Tax Investment Forecast	-	Other Basis Adjustments	/	Vintage =	2010 RM BLM Depn on 2010 Adds	2011 Depreciation For 2010 Additions	(2010 Tax Investment Forecast	-	Other Basis Adjustments	/	Vintage =	2010 RM BLM Depn on 2010 Adds	2011 RM BLM Depn on 2010 Adds																
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79																																																
80	TOTALS	579,343	(20,076)	1,918	(95,906)	0	465,279	9,490	29,183	27,094	12,122							37,819																														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	Southern California Gas Company																	
2	2009 Ratemaking Deferred Tax Depreciation on Capital Additions																	
3																		
4																		
5																		
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL						
7	LIFE >>>>>>	15 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
8					Office	Data	Capital	Prop	Bldg	Comm	Computer	Soft Ware	Sub-	Other	Non-	TOTAL		
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp		Equip	Equip	Adds	Total		Depr			
10	Asset Class																	
11																		
12	ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
13																		
14																		
15																		
16																		
17	TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
18																		
19	YR 1 RATE	5.00%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	1.18%	20.00%	20.00%	33.33%						
20	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	2009			
21																		
22	YR 2 RATE	9.50%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	2.56%	32.00%	32.00%	33.33%						
23	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2010				
24																		
25	YR 3 RATE	8.55%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	2.56%	19.20%	19.20%	33.33%						
26	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2011				
27																		
28	YR 4 RATE	7.70%	7.70%	7.70%	12.50%	11.52%	6.18%	2.56%	2.56%	11.52%	11.52%	0.00%						
29	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2012				
30																		
31	YR 5 RATE	9.93%	6.93%	6.93%	8.93%	11.52%	5.72%	2.56%	2.56%	11.52%	11.52%	0.00%						
32	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2013				
33																		
34	YR 6 RATE	6.23%	6.23%	6.23%	8.93%	5.76%	5.29%	2.56%	2.56%	5.76%	5.76%	0.00%						
35	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2014				
36																		
37	YR 7 RATE	5.90%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	2.56%	0.00%	0.00%	0.00%						
38	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2015				
39																		
40	YR 8 RATE	5.90%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	2.56%	0.00%	0.00%	0.00%						
41	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2016				
42																		
43																		
44																		
45																		
46																		
47																		
48																		
49																		
50																		
51																		
52																		
53																		
54	METHOD >>>>>>	200DB	200DB	SL	200DB	200DB	SL	200DB	200DB	150DB	200DB							
55	LIFE >>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	20 Yr	20 Yr	45/60 Yr	6 Yr							
56				Trans	Office	Data	Clearing	Tele	Equip	Bldg	Info							
57	STATE	Distrib	Trans	R/W	Furn	Hndlng	Acct	Ld Imp	Equip	Bldg	Systems	SUBTOTAL	Other	Non-Dep	TOTAL			
58	Tax Code	(01)	(20)	(25)	(10)	(12)	(02)	(45)	(LT)	(30-35)	(11)			Intangible	(99)			
59																		
60	Tax Inv Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
61																		
62	Adjustments:																	
63	Repair Allow	0	0													0	0	0
64																		
65	State Tax Basis	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
66																		
67	YR 1 RATE	0.0571	0.0909	0.0455	0.2000	0.3333	0.0286	0.1000	0.1000	0.0333	0.3333							
68	DEPR. (1/2)	0	0	0	0	0	0	0	0	0	0	0	0	2009				
69	Balance	0	0	0	0	0	0	0	0	0	0	0	0					
70																		
71	YR 2 RATE	0.0571	0.0909	0.0455	0.2000	0.3333	0.0286	0.1000	0.1000	0.0333	0.3333							
72	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2010				
73	Balance	0	0	0	0	0	0	0	0	0	0	0	0					
74																		
75	YR 3 RATE	0.0571	0.0909	0.0455	0.2000	0.3333	0.0286	0.1000	0.1000	0.0333	0.3333							
76	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2011				
77	Balance	0	0	0	0	0	0	0	0	0	0	0	0					
78																		
79	YR 4 RATE	0.0571	0.0909	0.0455	0.2000	0.3333	0.0286	0.1000	0.1000	0.0333	0.3333							
80	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2012				
81	Balance	0	0	0	0	0	0	0	0	0	0	0	0					
82																		
83	YR 5 RATE	0.0571	0.0909	0.0455	0.2000	0.4000	0.0286	0.1000	0.1000	0.0333	0.4000							
84	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2013				
85	Balance	0	0	0	0	0	0	0	0	0	0	0	0					
86																		
87																		
88																		
89																		
90																		
91																		
92																		
93	METHOD >>>>>>	200DB	200DB	SL	200DB	200DB	SL	200DB	200DB	150DB	200DB							
94	LIFE >>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	20 Yr	20 Yr	45/60 Yr	6 Yr							
95				Trans	Office	Data	Clearing	Tele	Equip	Bldg	Info							
96	STATE	Distrib	Trans	R/W	Furn	Hndlng	Acct	Ld Imp	Equip	Bldg	Systems	SUBTOTAL	Other	Non-Dep	TOTAL			
97	Tax Code	(01)	(20)	(25)	(10)	(12)	(02)	(45)	(LT)	(30-35)	(11)			Intangible	(99)			
98																		
99																		
100	YR 6 RATE	0.0571	0.0909	0.0455	0.2000	0.4000	0.0286	0.1000	0.1000	0.0333	0.4000							
101	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2014				
102	Balance	0	0	0	0	0	0	0	0	0	0	0	0					
103																		
104	YR 7 RATE	0.0571	0.0909	0.0455	0.2000	0.4000	0.0286	0.1000	0.1000	0.0333	0.4000							
105	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	2015				
106	Balance	0	0	0	0	0	0	0	0	0	0	0	0					

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Southern California Gas Company												
2	2009 BLM Depreciation on Capital Additions												
3													
4													
5													
6													
7	Property	2009		Cap	Cap	Other	TAX		2009	2011	2012		
8	& Acct.	Vintage	AFUDC	Interest	Taxes	Basis Adj.	INVEST.		RM BLM	RM BLM	RM BLM		
9		FORECAST					FORECAST		DEPREC.	DEPR.	DEPR.		
10	Distribution												
11	TC 49.21												
12	376-387	0	0	0	0	0	0	0	0	0	0	0	0
13		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
14		0	0	0	0	0	0	0	0	0	0	0	0
15		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
16	CapitAM Tools												
17	TC 49.21												
18	394	0	0	0	0	0	0	0	0	0	0	0	0
19		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
20		0	0	0	0	0	0	0	0	0	0	0	0
21		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
22	Office Furn.												
23	TC 00.11												
24	391	0	0	0	0	0	0	0	0	0	0	0	0
25		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
26		0	0	0	0	0	0	0	0	0	0	0	0
27		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
28	Data Equip												
29	TC 00.13												
30	391.1	0	0	0	0	0	0	0	0	0	0	0	0
31		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
32		0	0	0	0	0	0	0	0	0	0	0	0
33		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
34	Computer Equipment												
35	TC 00.12												
36	391	0	0	0	0	0	0	0	0	0	0	0	0
37		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
38		0	0	0	0	0	0	0	0	0	0	0	0
39		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
40	Underground Storage												
41	TC 49.24												
42	350, 352-358	0	0	0	0	0	0	0	0	0	0	0	0
43		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
44		0	0	0	0	0	0	0	0	0	0	0	0
45		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
46	Transmission												
47	TC 49.24B												
48	367-371	0	0	0	0	0	0	0	0	0	0	0	0
49		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
50		0	0	0	0	0	0	0	0	0	0	0	0
51		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
52	Buildings												
53	TC 65												
54	351, 366, 375, 390	0	0	0	0	0	0	0	0	0	0	0	0
55		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
56		0	0	0	0	0	0	0	0	0	0	0	0
57		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
58	Land Imp												
59	TC 00.3												
60	390	0	0	0	0	0	0	0	0	0	0	0	0
61		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
62		0	0	0	0	0	0	0	0	0	0	0	0
63		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
64	Communication Equipmt												
65	TC 48.14												
66	397	0	0	0	0	0	0	0	0	0	0	0	0
67		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
68		0	0	0	0	0	0	0	0	0	0	0	0
69		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
70	Land&Other												
71		0	0	0	0	0	0	0	0	0	0	0	0
72		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
73		0	0	0	0	0	0	0	0	0	0	0	0
74		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
75	Software												
76		0	0	0	0	0	0	0	0	0	0	0	0
77		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
78		0	0	0	0	0	0	0	0	0	0	0	0
79		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
80	TOTAMS	0	0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1		SCG 86 TRA - Capitalized Interest Adjustment									
2		DR/(CR)									
3											
4											
5		Capitalized Interest Addback		2010		2011		2012			
6											
7		1 Excluded from Ratemaking BLM (Area 99)		1,918		2,188		2,379			
8				35%		35%		35%			
9				671		766		833			
10											
11											
12		2 Excluded from Ratemaking State (Area 98)		1,918		2,188		2,379			
13				5.746%		5.746%		5.746%			
14				110		126		137			
15											
16											
17		3 Federal Depreciation		(96)		(264)		(411)			
18				35%		35%		35%			
19				(34)		(92)		(144)			
20											
21											
22		State Depreciation		(55)		(169)		(290)			
23				5.746%		5.746%		5.746%			
24				(3)		(10)		(17)			
25											
26											
27		Total 86 TRA - Capitalized Interest Adjustment		745		789		809			
28											
29											
30											
31											
32											
33											
34											
35											
36		C:\Documents and Settings\tp2aes\My Documents\Work\2012 GRC\Rebuttal Drafts\Workpapers\Taxes\taxSCGDeferred.xls]Depr Adjustme									



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	SCG Capitalized Interest - Depreciation of 50%																		
2																			
3																			
4		2010			1,918														
5						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7							
6																			
7	ANNUAL DEPRECIATION:																		
8																			
9																			
10		FEDERAL Return				96	182	164	148	133	120	113							
11		[15Yr DDB/SL]		Factor >>>		0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900							
12																			
13		STATE Return				55	106	100	95	89	84	79							
14		[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140							
15																			
16																			
17																			
18																			
19																			
20		2011			2,188														
21						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7							
22																			
23	ANNUAL DEPRECIATION:																		
24																			
25																			
26		FEDERAL Return				82	158	146	135	125	116	107							
27		[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888							
28																			
29		STATE Return				63	121	114	108	102	96	91							
30		[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140							
31																			
32																			
33																			
34																			
35																			
36		2012			2,379														
37						Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7							
38																			
39	ANNUAL DEPRECIATION:																		
40																			
41																			
42		FEDERAL Return				89	172	159	147	136	126	116							
43		[20Yr DDB/SL]		Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888							
44																			
45		STATE Return				68	132	124	118	111	104	99							
46		[35Yr 200DDB/SL]		Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140							
47																			

	A	B	C	D	E	F									
1															
2															
3															
4															
5	DB / (CR)	<table border="1"> <thead> <tr> <th>Actual</th> <th colspan="3">Estimated</th> </tr> <tr> <th>2009</th> <th>2010</th> <th>2011</th> <th>2012</th> </tr> </thead> </table>				Actual	Estimated			2009	2010	2011	2012		
Actual	Estimated														
2009	2010	2011	2012												
6															
7															
8															
9	Deferred Taxes - Asset/(Liab)														
10	Beginning of Year Balance	88,950	94,008	104,146	#####										
11	End of Year Balance	94,008	#####	111,108	#####										
12															
13	Weighted Average	89,588	99,077	107,627	#####										
14															
15															
16															
17	Deferred Revenue														
18	Beginning of Year Balance	0	(38,702)	(40,410)	(38,913)										
19	End of Year Balance	(38,702)	(40,410)	(38,913)	(41,480)										
20															
21	Weighted Average	(38,702)	(39,556)	(39,661)	(40,197)										
22															
23															
24															
25															
26		CIAC DTx		CIAC Drev											
27															
28		88,950		(38,702)											
29		88,950		(38,702)											
30		88,950		(38,702)											
31		89,138		(38,702)											
32		89,138		(38,702)											
33		89,138		(38,702)											
34		89,139		(38,702)											
35		89,139		(38,702)											
36		89,139		(38,702)											
37		90,851		(38,702)											
38		90,851		(38,702)											
39		89,147		(38,702)											
40		94,008		(38,702)											
41															
42		1,166,539		(503,124)											
43															
44		91,479		(38,702)											
45															
46		1,075,060		(464,422)											
47															
48		89,588		(38,702)											

	A	B	C	D	E
1					
2					
3					
4		Asset ID	Yr 2010	Yr 2011	Yr 2012
5					
6	Total Collectible Expenditures (Both Dist & Trans)	100 / 70	20,454	16,900	26,855
7					
8	Total Taxable CIAC Percentage (Both Dist & Trans)	100 / 70	77.8%	77.8%	77.8%
9					
10	Total Taxable CIAC (Both Dist & Trans)	100 / 70	15,909	13,144	20,888

	A	B	C	D	E	F
1						
2						
3						
4						
5	DB / (CR)	Actual		Estimated		
6		2009	2010	2011	2012	
7						
8	Forecasted Taxable CIAC		(15,909)	(13,144)	(20,888)	
9	Plus Gross-up		(3,182)	(1,052)	(4,178)	
10	Less ITCCA (CIAC Amort)		1,759	1,819	1,914	
11						
12	Forecasted CAC Forfeitures		(8,407)	(8,392)	(8,534)	
13	Plus Gross-up		(1,681)	(671)	(1,707)	
14	Less ITCCA (CAC Amort)		1,396	1,400	1,403	
15						
16						
17	<u>Deferred Taxes - Asset/(Liab)</u>					
18	Deferred Income Tax Expense		10,138	6,961	11,186	
19	Beginning of Year Balance		94,008	104,146	111,108	
20	End of Year Balance		<u>94,008</u>	<u>104,146</u>	<u>111,108</u>	<u>122,294</u>
21						
22	Weighted Average		89,588	99,077	107,627	116,701
23						
24						
25						
26	<u>Deferred Revenue</u>					
27	Deferred Revenue		(1,708)	1,497	(2,567)	
28	Beginning of Year Balance		(38,702)	(40,410)	(38,913)	
29	End of Year Balance		<u>(38,702)</u>	<u>(40,410)</u>	<u>(38,913)</u>	<u>(41,480)</u>
30						
31	Weighted Average		38,702	(39,556)	(39,661)	(40,197)
32						
33						
34						
35						
36		CIAC DTx	CIAC Drev			
37						
38		88,950		(38,702)		
39		88,950		(38,702)		
40		88,950		(38,702)		
41		89,138		(38,702)		
42		89,138		(38,702)		
43		89,138		(38,702)		
44		89,139		(38,702)		
45		89,139		(38,702)		
46		89,139		(38,702)		
47		90,851		(38,702)		
48		90,851		(38,702)		
49		89,147		(38,702)		
50		94,008		(38,702)		
51						
52		1,166,539		(503,124)		
53						
54		91,479		(38,702)		
55						
56		1,075,060		(464,422)		
57						
58		89,588		(38,702)		

	A	B	C	D	E	F	G	H
1		<b>SCG Depr Adjustment</b>						
2		<b>DR/(CR)</b>						
3								
4								
5				<b>2010</b>		<b>2011</b>		<b>2012</b>
6								
7								
8								
9		1 Federal Depreciation - CIAC Advances + CAC Forf.		<b>(1,216)</b>		<b>(3,118)</b>		<b>(4,737)</b>
10				X 35%		X 35%		X 35%
11				<b>(426)</b>		<b>(1,091)</b>		<b>(1,658)</b>
12								
13								
14		2 State Depreciation - CIAC Advances + CAC Forf.		<b>(695)</b>		<b>(1,966)</b>		<b>(3,308)</b>
15				X 5.746%		X 5.746%		X 5.746%
16				<b>(40)</b>		<b>(113)</b>		<b>(190)</b>
17								
18								
19		<b>Ttl Dfd Tx-CAC/CIAC Depr on 2009-2012 Addns</b>		<b>(465)</b>		<b>(1,204)</b>		<b>(1,848)</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	SCG Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)																		
2																			
3																			
4		<b>2010</b>				<u>24,316</u>													
5								<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>					
6																			
7		<b>ANNUAL DEPRECIATION:</b>																	
8																			
9																			
10		FEDERAL Return				<u>1,216</u>		<u>2,310</u>	<u>2,079</u>	<u>1,871</u>	<u>1,684</u>	<u>1,516</u>	<u>1,435</u>						
11		[15Yr DDB/SL]			Factor >>>	0.05000		0.09500	0.08550	0.07695	0.06926	0.06233	0.05900						
12																			
13																			
14		STATE Return				<u>695</u>		<u>1,350</u>	<u>1,272</u>	<u>1,201</u>	<u>1,131</u>	<u>1,067</u>	<u>1,007</u>						
15		[35Yr 200DDB/SL]			Factor >>>	0.02860		0.05550	0.05230	0.04940	0.04650	0.04390	0.04140						
16																			
17																			
18																			
19																			
20		<b>2011</b>				<u>21,536</u>													
21								<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>					
22																			
23		<b>ANNUAL DEPRECIATION:</b>																	
24																			
25																			
26		FEDERAL Return				<u>808</u>		<u>1,555</u>	<u>1,438</u>	<u>1,330</u>	<u>1,230</u>	<u>1,138</u>	<u>1,053</u>	<u>1,189</u>					
27		[20Yr DDB/SL]			Factor >>>	0.03750		0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888					
28																			
29																			
30		STATE Return				<u>616</u>		<u>1,195</u>	<u>1,126</u>	<u>1,064</u>	<u>1,001</u>	<u>945</u>	<u>892</u>	<u>1,007</u>					
31		[35Yr 200DDB/SL]			Factor >>>	0.02860		0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140					
32																			
33																			
34																			
35																			
36		<b>2012</b>				<u>29,422</u>													
37								<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>					
38																			
39		<b>ANNUAL DEPRECIATION:</b>																	
40																			
41																			
42		FEDERAL Return				<u>1,103</u>		<u>2,124</u>	<u>1,964</u>	<u>1,817</u>	<u>1,681</u>	<u>1,555</u>	<u>1,438</u>	<u>1,189</u>					
43		[20Yr DDB/SL]			Factor >>>	0.03750		0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888					
44																			
45																			
46		STATE Return				<u>841</u>		<u>1,633</u>	<u>1,539</u>	<u>1,453</u>	<u>1,368</u>	<u>1,292</u>	<u>1,218</u>	<u>1,007</u>					
47		[35Yr 200DDB/SL]			Factor >>>	0.02860		0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCG - 2009</b>									
2										
3										
4	SAP Accts:	2411001		2411002		2413001		2413002		Total
5										
6	Dec-08	57,693,479		15,840,144		8,187,404		7,228,701		88,949,728
7	Jan-09	57,693,479		15,840,144		8,187,404		7,228,701		88,949,728
8	Feb-09	57,693,479		15,840,144		8,187,404		7,228,701		88,949,728
9	Mar-09	57,290,541		15,728,504		8,738,118		7,381,284		89,138,447
10	Apr-09	57,290,541		15,728,504		8,738,118		7,381,284		89,138,447
11	May-09	57,290,541		15,728,504		8,738,118		7,381,284		89,138,447
12	Jun-09	56,088,944		16,226,238		9,289,842		7,534,147		89,139,171
13	Jul-09	56,088,944		16,226,238		9,289,842		7,534,147		89,139,171
14	Aug-09	56,088,944		16,226,238		9,289,842		7,534,147		89,139,171
15	Sep-09	56,172,088		16,438,863		10,398,683		7,841,367		90,851,001
16	Oct-09	56,172,088		16,438,863		10,398,683		7,841,367		90,851,001
17	Nov-09	56,225,742		16,453,729		11,353,379		5,113,663		89,146,513
18	Dec-09	59,579,761		17,782,799		11,493,082		5,152,367		94,008,009
19										
20										
21										
22										
23	SAP Accts:	2355000		2355002		Total				
24										
25	Dec-09	(20,385,094)		(18,316,760)		(38,701,854)				

	A	B	C	D	E
1					
2		Actual	Estimated		
3		2009	2010	2011	2012
4	DB / (CR)				
5	Deferred Tax ITC				
6	Beginning of Year Balance	(140)	(129)	(118)	(107)
7	End of Year Balance	(129)	(118)	(107)	(96)
8					
9	Weighted Average	(134)	(123)	(112)	(101)
10					
11					
12					
13		ITC DTx			
14					
15		(140)			
16		(139)			
17		(138)			
18		(137)			
19		(136)			
20		(135)			
21		(134)			
22		(134)			
23		(133)			
24		(132)			
25		(131)			
26		(130)			
27		(129)			
28					
29		(1,748)			
30					
31		(134)			
32					
33		(1,614)			
34					
35		(134)			



	A	B	C	D
1				
2				
3				
4				
5				
6				
7				
8				DR (CR)
9				
10	Weighted Average Deferred Tax Balance - 2010			(13,212)
11	Weighted Average Deferred Tax Balance - 2011			(25,206)
12	Weighted Average Deferred Tax Balance - 2012			(44,517)
13				
14				
15				
16				
17	INPUT VARIABLES FOR DEFERRED TAXES			
18				
19	FEDERAL STATUTORY RATE		35%	

	A	B	C	D	E	F	G
1							
2							
3					2012		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/11				(42,729)		
7							
8							
9	RM BLM 2012 Depr on 2009 and Prior Vintages			31,348			
10	RM Fed Tax 2012 Depr on 1981-2009 Vintages			<u>26,926</u>			
11				4,422			
12				<u>35%</u>			
13					1,548		
14							
15							
16	2012 FORECASTED CAPITAL ADDITIONS			141,237			
17							
18							
19	2012 RM BLM DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIONS			31,152			
20	2012 RM FED TAX DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIONS			<u>58,027</u>			
21							
22				(26,875)			
23	TAX RATE			<u>35%</u>			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)				(9,406)		
26							
27							
28							
29	ARAM AMORTIZATION				0		
30	86 TRA - CAPITALIZED INTEREST				92		
31	OTHER ADJUSTMENTS				0		
32							
33	DEFERRED TAX BALANCE @ 12/31/12				<u>(50,496)</u>		
34							
35							
36							
37	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(44,517)		
38							
39							
40							
41							
42							
43							
44				366			
45							
46							(42,729)
47		jan	(647)	0.9153	(592)	335	(43,321)
48		feb	(647)	0.8306	(538)	304	(43,859)
49		mar	(647)	0.7541	(488)	276	(44,347)
50		apr	(647)	0.6694	(433)	245	(44,780)
51		may	(647)	0.5874	(380)	215	(45,160)
52		jun	(647)	0.5027	(325)	184	(45,486)
53		jul	(647)	0.4208	(272)	154	(45,758)
54		aug	(647)	0.3361	(218)	123	(45,976)
55		sep	(647)	0.2514	(163)	92	(46,138)
56		oct	(647)	0.1694	(110)	62	(46,248)
57		nov	(647)	0.0847	(55)	31	(46,303)
58		dec	(647)	0.0027	(2)	1	(46,304)
59							
60		Prorated additions			(3,576)		
61							
62		Beginning of year balance			<u>(42,729)</u>		
63							
64		Prorated end of year balance			(46,304)		
65							
66		Average			<u>(44,517)</u>		

	A	B	C	D	E	F	G
1							
2							
3					2011		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/10				(19,948)		
7							
8							
9	RM BLM 2011 Depr on 2009 and Prior Vintages			31,348			
10	RM Fed Tax 2011 Depr on 1981-2009 Vintages			26,926			
11				4,422			
12				35%			
13					1,548		
14							
15							
16	2011 FORECASTED CAPITAL ADDITIONS			205,664			
17							
18							
19	2011 RM BLM DEPRECIATION ON 2010 - 2011 CAPITAL ADDITIONS			12,021			
20	2011 RM FED TAX DEPRECIATION ON 2010 - 2011 CAPITAL ADDITION			82,461			
21							
22				(70,440)			
23	TAX RATE			35%			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)				(24,654)		
26							
27							
28							
29	ARAM AMORTIZATION					0	
30	86 TRA - CAPITALIZED INTEREST					326	
31	OTHER ADJUSTMENTS					0	
32							
33	DEFERRED TAX BALANCE @ 12/31/11				(42,729)		
34							
35							
36							
37	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(25,206)		
38							
39							
40							
41							
42							
43							
44				365			
45							
46							(19,948)
47		jan	(1,898)	0.9178	(1,742)	335	(21,690)
48		feb	(1,898)	0.8329	(1,581)	304	(23,271)
49		mar	(1,898)	0.7562	(1,435)	276	(24,707)
50		apr	(1,898)	0.6712	(1,274)	245	(25,981)
51		may	(1,898)	0.5890	(1,118)	215	(27,099)
52		jun	(1,898)	0.5041	(957)	184	(28,056)
53		jul	(1,898)	0.4219	(801)	154	(28,857)
54		aug	(1,898)	0.3370	(640)	123	(29,497)
55		sep	(1,898)	0.2521	(478)	92	(29,976)
56		oct	(1,898)	0.1699	(322)	62	(30,298)
57		nov	(1,898)	0.0849	(161)	31	(30,459)
58		dec	(1,898)	0.0027	(5)	1	(30,464)
59							
60		Prorated additions			(10,517)		
61							
62		Beginning of year balance			(19,948)		
63							
64		Prorated end of year balance			(30,464)		
65							
66		Average			(25,206)		

	A	B	C	D	E	F	G
1							
2							
3					2010		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/09				(11,191)		
7							
8							
9	RM BLM 2010 Depr on 2009 and Prior Vintages			31,348			
10	RM FED TAX 2010 DEPR ON 1981-2009 VINTAGES			26,926			
11				4,422			
12				35%			
13					1,548		
14							
15							
16	2010 FORECASTED CAPITAL ADDITIONS			147,242			
17							
18							
19	2010 RM BLM DEPRECIATION ON 2010 CAPITAL ADDITIONS			1,088			
20	2010 RM FED TAX DEPRECIATION ON 2010 CAPITAL ADDITIONS			30,958			
21							
22				(29,870)			
23	TAX RATE			35%			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)				(10,454)		
26							
27							
28							
29	ARAM AMORTIZATION				0		
30	86 TRA - CAPITALIZED INTEREST				150		
31	OTHER ADJUSTMENTS				0		
32							
33	DEFERRED TAX BALANCE @ 12/31/10				(19,948)		
34							
35							
36							
37	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(13,212)		
38							
39							
40							
41							
42							
43							
44				365			
45							
46							(11,191)
47		jan	(730)	0.9178	(670)	335	(11,861)
48		feb	(730)	0.8329	(608)	304	(12,469)
49		mar	(730)	0.7562	(552)	276	(13,020)
50		apr	(730)	0.6712	(490)	245	(13,510)
51		may	(730)	0.5890	(430)	215	(13,940)
52		jun	(730)	0.5041	(368)	184	(14,308)
53		jul	(730)	0.4219	(308)	154	(14,616)
54		aug	(730)	0.3370	(246)	123	(14,862)
55		sep	(730)	0.2521	(184)	92	(15,046)
56		oct	(730)	0.1699	(124)	62	(15,170)
57		nov	(730)	0.0849	(62)	31	(15,232)
58		dec	(730)	0.0027	(2)	1	(15,234)
59							
60		Prorated additions			(4,043)		
61							
62		Beginning of year balance			(11,191)		
63							
64		Prorated end of year balance			(15,234)		
65							
66		Average			(13,212)		

	A	B	C	D	E	F	G	H	I
1	Southern California Gas Company								
2	Ratemaking Deferred Tax Depreciation - Shared Service								
3	Area 97								
4									
5									
6									
7									
8			2009		2010		2011		2012
9	<hr/>								
10									
11	Vintage 1981-2009		26,926		26,926		26,926		26,926
12									
13									
14	2010 Additions				30,958		9,249		7,689
15	2011 Additions						73,212		12,352
16	2012 Additions								37,987
17									
18									
19	Total Area 97 Ratemaking Fed		26,926		57,884		109,387		84,953
20									
21									
22									
23									
24									
25					2011 Dep		82,461		
26									
27					2012 Dep		58,027		

	A	B	C	D	E	F	G	H	I
1	Southern California Gas Company								
2	BLM Deferred Tax Depreciation - Shared Service								
3	Area 99								
4									
5									
6									
7									
8			2009		2010		2011		2012
9	<hr/>								
10									
11	Vintage 1981-2009		31,348		31,348		31,348		31,348
12									
13									
14	2010 Additions				1,088		9,054		9,142
15	2011 Additions						2,967		21,020
16	2012 Additions								990
17									
18									
19	Total Area 99 Ratemaking BLM		31,348		32,436		43,369		62,500
20									
21									
22									
23									
24									
25					2011 Dep		12,021		
26									
27					2012 Dep		31,152		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2012 Shared Service																
3																	
4																	
5																	
6	METHOD >>>>>>>>>>		150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL				
7	LIFE >>>>>>>>>>		20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	15 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
8						Office	Data	Capital	Prop	Bldg	Comm	Computer	Soft Ware	Sub-	Other	Land	TOTAL
9			Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp		Equip	Equip	Adds	Total			
10	Asset Class																
11																	
12	ADDITIONS		0	0	0	0	0	0	0	0	18,094	32,747	90,397	141,237	0	0	141,237
13	AFUCD		0	0	0	0	0	0	0	0	(137)	(325)	(1,645)	(2,107)	0	0	(2,107)
14	CAP INT & TAX		0	0	0	0	0	0	0	0	110	261	1,319	1,690	0	0	1,690
15	Expensed Software less AFUCD												(67,459)	(67,459)	0	0	(67,459)
16	BONUS DEPR		0	0	0	0	0	0	0	0	(9,033)	(16,341)		(25,374)			(25,374)
17	TAX BASIS		0	0	0	0	0	0	0	0	9,033	16,341	22,612	47,986	0	0	47,986
18																	
19	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%				
20	DEPR.		0	0	0	0	0	0	0	0	1,807	3,268	7,537	12,612		2012	
21																	
22	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%				
23	DEPR.		0	0	0	0	0	0	0	0	2,891	5,229	7,537	15,657		2013	
24																	
25	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%				
26	DEPR.		0	0	0	0	0	0	0	0	1,734	3,138	7,537	12,409		2014	
27																	
28	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%				
29	DEPR.		0	0	0	0	0	0	0	0	1,041	1,883	0	2,923		2015	
30																	
31	YR 5 RATE		5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%					
32	DEPR.		0	0	0	0	0	0	0	0	1,041	1,883		2,923		2016	
33																	
34	YR 6 RATE		5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%					
35	DEPR.		0	0	0	0	0	0	0	0	520	941		1,462		2017	
36																	
37	YR 7 RATE		4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%					
38	DEPR.		0	0	0	0	0	0	0	0	0	0		0		2018	
39																	
40	YR 8 RATE		4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%					
41	DEPR.		0	0	0	0	0	0	0	0	0	0		0		2019	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																			
2																			
3																			
4																			
5																			
6																			
7	Property & Acct.	2012 Vintage FORECAST	AFUDC	Cap Interest	Software	Other Basis Adj.	TAX INVEST. FORECAST	2012 RM BLM DEPR.			2012 Depreciation For 2012 Additions	*	2012 Tax Investment Forecast	-	Other Basis Adjustments	/	2012 Vintage Forecast	=	2012 RM BLM Depn on 2012 Add
8																			
9																			
10	Distribution TC 49.21																		
11	376-387	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
12																			
13																			
14		0	0	0	0	0	0	0											
15																			
16	Capital Tools TC 49.21																		
17	394	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
18																			
19																			
20		0	0	0	0	0	0	0											
21																			
22	Office Furn. TC 00.11																		
23	391	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
24																			
25																			
26		0	0	0	0	0	0	0											
27																			
28	Data Equip TC 00.13																		
29	391.1	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
30																			
31																			
32		0	0	0	0	0	0	0											
33																			
34	Computer Equipment TC 00.12																		
35	391	32,747	(325)	130	0	0	32,552	409			411	*	32,552	-	0	/	32,747	=	409
36																			
37		32,747	(325)	130	0	0	32,552	409											
38																			
39																			
40	Underground Storage TC 49.24																		
41	350, 352-358	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
42																			
43																			
44		0	0	0	0	0	0	0											
45																			
46	Transmission TC 49.24B																		
47	367-371	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
48																			
49																			
50		0	0	0	0	0	0	0											
51																			
52	Buildings TC 65																		
53	351, 366, 375, 390	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
54																			
55																			
56		0	0	0	0	0	0	0											
57																			
58	Land Imp TC 00.3																		
59	390	0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
60																			
61																			
62		0	0	0	0	0	0	0											
63																			
64	Communication Equipmt TC 48.14																		
65	397	18,094	(137)	55	0	0	18,012	61			62	*	18,012	-	0	/	18,094	=	61
66																			
67		18,094	(137)	55	0	0	18,012	61											
68																			
69																			
70	Land&Other																		
71		0	0	0	0	0	0	0	0	0	0	*	0	-	0	/	0	=	0
72																			
73																			
74		0	0	0	0	0	0	0											
75	Software																		
76		90,397	(1,645)	660	(67,459)	0	21,952	520			2,142	*	21,952	-	0	/	90,397	=	520
77																			
78		90,397	(1,645)	660	(67,459)	0	21,952	520											
79																			
80	TOTALS	141,237	(2,107)	845	(67,459)	0	72,516	990											



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2011 Shared Service																
3																	
4																	
5										*							
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB		SL	200DB	200DB	SL				
7	LIFE >>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	15 Yr		39 Yr	5 Yr	5 Yr	3 Yr				
8						Office	Data	Capital	Prop		Comm	Computer	Soft Ware				
9		Distrib	UGS Rights	Trans	Furn	Hnding	Tools	Ld Imp	Bldg		Equip	Equip	Adds	Sub-Total	Other	Land	TOTAL
10	Asset Class																
11																	
12	ADDITIONS	0	0	0	0	0	0	0	39,260	8,383	53,117	104,904	205,664	0	0	205,664	
13	AFUDC	0	0	0	0	0	0	0	(511)	(52)	(433)	(1,926)	(2,922)	0	0	(2,922)	
14	CAP INT & TAX	0	0	0	0	0	0	0	410	41	347	1,544	2,343	0	0	2,343	
15	Expensed Software less AFUDC											(70,478)	(70,478)	0	0	(70,478)	
16	BONUS DEPR	0	0	0	0	0	0	0		(8,372)	(53,031)		(61,403)			(61,403)	
17	TAX BASIS	0	0	0	0	0	0	0	39,159	0	0	34,045	73,204	0	0	73,204	
18																	
19	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%					
20	DEPR.	0	0	0	0	0	0	0	461	0	0	11,348	11,809			2011	
21																	
22	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%					
23	DEPR.	0	0	0	0	0	0	0	1,004	0	0	11,348	12,352			2012	
24																	
25	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%					
26	DEPR.	0	0	0	0	0	0	0	1,004	0	0	11,348	12,352			2013	
27																	
28	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%					
29	DEPR.	0	0	0	0	0	0	0	1,004	0	0	0	1,004			2014	
30																	
31	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%					
32	DEPR.	0	0	0	0	0	0	0	1,004	0	0	0	1,004			2015	
33																	
34	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%					
35	DEPR.	0	0	0	0	0	0	0	1,004	0	0	0	1,004			2016	
36																	
37	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%					
38	DEPR.	0	0	0	0	0	0	0	1,004	0	0	0	1,004			2017	
39																	
40	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%					
41	DEPR.	0	0	0	0	0	0	0	1,004	0	0	0	1,004			2018	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Property & Acct.	2011 Vintage FORECAST	AFUDC	Cap Interest	Software	Other Basis Adj.	TAX INVEST. FORECAST	2011 RM BLM DEPR.	2012 RM BLM DEPR.	2011 Depreciation For 2011 Additions	2011 Tax Investment Forecast	-	Other Basis Adjustments	/	2011 Vintage Forecast	=	2011 RM BLM Depn on 2011 Adds				
9	Distribution TC 49.21																				
10	376-387	0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
11		0	0	0	0	0	0	0	0												
12		0	0	0	0	0	0	0	0												
13	Capital Tools TC 49.21																				
14	394	0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
15		0	0	0	0	0	0	0	0												
16		0	0	0	0	0	0	0	0												
17	Office Furn. TC 00.11																				
18	391	0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
19		0	0	0	0	0	0	0	0												
20		0	0	0	0	0	0	0	0												
21	Data Equip TC 00.13																				
22	391.1	0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
23		0	0	0	0	0	0	0	0												
24		0	0	0	0	0	0	0	0												
25	Computer Equipment TC 00.12																				
26	391	53,117	(433)	174	0	0	52,857	2,596	10,279	2,609	*	{	52,857	-	0	}	/	53,117	=	2,596	
27		53,117	(433)	174	0	0	52,857	2,596	10,279												
28		53,117	(433)	174	0	0	52,857	2,596	10,279												
29	Underground Storage TC 49.24																				
30	350, 352-358	0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
31		0	0	0	0	0	0	0	0												
32		0	0	0	0	0	0	0	0												
33	Transmission TC 49.24B																				
34	367-371	0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
35		0	0	0	0	0	0	0	0												
36		0	0	0	0	0	0	0	0												
37	Buildings TC 65																				
38	351, 366, 375, 390	39,260	(511)	205	0	0	38,954	0	4,939	0	*	{	38,954	-	0	}	/	39,260	=	0	
39		39,260	(511)	205	0	0	38,954	0	4,939												
40		39,260	(511)	205	0	0	38,954	0	4,939												
41	Land Imp TC 00.3																				
42	390	0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
43		0	0	0	0	0	0	0	0												
44		0	0	0	0	0	0	0	0												
45	Communication Equipmt TC 48.14																				
46	397	8,383	(52)	21	0	0	8,352	60	1,600	60	*	{	8,352	-	0	}	/	8,383	=	60	
47		8,383	(52)	21	0	0	8,352	60	1,600												
48		8,383	(52)	21	0	0	8,352	60	1,600												
49	Land&Other																				
50		0	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
51		0	0	0	0	0	0	0	0												
52	Software																				
53		104,904	(1,926)	772	(70,478)	0	33,272	311	4,201	981	*	{	33,272	-	0	}	/	104,904	=	311	
54		104,904	(1,926)	772	(70,478)	0	33,272	311	4,201												
55		104,904	(1,926)	772	(70,478)	0	33,272	311	4,201												
56	TOTALS	205,664	(2,922)	1,171	(70,478)	0	133,436	2,967	21,020												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2010 Shared Service																
3																	
4																	
5																	
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL					
7	LIFE >>>>>>	15 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr					
8					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-				
9		Distrib	UGS Rights	Trans	Furn	Hndng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total	Other	Land	TOTAL	
10	Asset Class																
11																	
12	ADDITIONS	0	0	0	0	0	0	0	5,198	13,859	21,617	106,567	147,242	0	0	147,242	
13	AFUDC	0	0	0	0	0	0	0	(59)	(101)	(122)	(858)	(1,140)	0	0	(1,140)	
14	CAP INT & TAX	0	0	0	0	0	0	0	47	81	98	688	914	0	0	914	
15	Expensed Software less AFUCD											(90,750)	(90,750)	0	0	(90,750)	
16	BONUS DEPR	0	0	0	0	0	0	0		(9,079)	(14,165)		(23,244)			(23,244)	
17	TAX BASIS	0	0	0	0	0	0	0	5,187	4,761	7,428	15,647	33,022	0	0	33,022	
18																	
19	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%					
20	DEPR.	0	0	0	0	0	0	0	61	952	1,486	5,216	7,714		2010		
21																	
22	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%					
23	DEPR.	0	0	0	0	0	0	0	133	1,523	2,377	5,216	9,249		2011		
24																	
25	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%					
26	DEPR.	0	0	0	0	0	0	0	133	914	1,426	5,216	7,689		2012		
27																	
28	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%					
29	DEPR.	0	0	0	0	0	0	0	133	548	856	0	1,537		2013		
30																	
31	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%					
32	DEPR.	0	0	0	0	0	0	0	133	548	856		1,537		2014		
33																	
34	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%					
35	DEPR.	0	0	0	0	0	0	0	133	274	428		835		2015		
36																	
37	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%					
38	DEPR.	0	0	0	0	0	0	0	133	0	0		133		2016		
39																	
40	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%					
41	DEPR.	0	0	0	0	0	0	0	133	0	0		133		2017		



	A	B	C	D	E	F	G	H	I	J
1		SCG 86 TRA - Capitalized Interest Adjustment								
2		DR/(CR)								
3										
4										
5		Capitalized Interest Addback		2010		2011		2012		
6										
7		1 Excluded from Ratemaking BLM (Area 99)		457		1,171		845		
8				35%		35%		35%		
9				160		410		296		
10										
11										
12		2 Excluded from Ratemaking State (Area 98)		457		1,171		845		
13				5.746%		5.746%		5.746%		
14				26		67		49		
15										
16										
17		3 Federal Depreciation		(91)		(381)		(632)		
18				35%		35%		35%		
19				(32)		(133)		(221)		
20										
21										
22		State Depreciation		(76)		(322)		(551)		
23				5.746%		5.746%		5.746%		
24				(4)		(19)		(32)		
25										
26										
27		Total 86 TRA - Capitalized Interest Adjustment		150		326		92		
28										
29										
30										
31										
32										
33										
34										
35										
36		C:\Documents and Settings\tp2aes\My Documents\Work\2012 GRC\Rebuttal Drafts\Workpapers\Taxes\taxSCGDeferred.xls\Depr Adjustment								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	SCG Capitalized Interest - Depreciation of 50%																					
2																						
3																						
4	2010		457																			
5			Year 1		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7							
6																						
7	ANNUAL DEPRECIATION:																					
8																						
9																						
10	FEDERAL Return				91		146		88		53		53		26		0					457
11	[5Yr DDB/SL]		Factor >>>		0.20000		0.32000		0.19200		0.11520		0.11520		0.05760		0.00000					1
12																						
13																						
14	STATE Return				76		127		85		56		45		45		23					457
15	[6Yr 200DDB/SL]		Factor >>>		0.16670		0.27780		0.18520		0.12350		0.09880		0.09870		0.04940					1
16																						
17																						
18																						
19																						
20	2011		1,171																			
21			Year 1		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7							
22																						
23	ANNUAL DEPRECIATION:																					
24																						
25																						
26	FEDERAL Return				234		375		225		135		135		67		0					1,171
27	[5Yr DDB/SL]		Factor >>>		0.20000		0.32000		0.19200		0.11520		0.11520		0.05760		0.00000					1
28																						
29																						
30	STATE Return				195		325		217		145		116		116		58					1,172
31	[6Yr 200DDB/SL]		Factor >>>		0.16670		0.27780		0.18520		0.12350		0.09880		0.09870		0.04940					1
32																						
33																						
34																						
35																						
36	2012		845																			
37			Year 1		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7							
38																						
39	ANNUAL DEPRECIATION:																					
40																						
41																						
42	FEDERAL Return				169		270		162		97		97		49		0					845
43	[5Yr DDB/SL]		Factor >>>		0.20000		0.32000		0.19200		0.11520		0.11520		0.05760		0.00000					1
44																						
45																						
46	STATE Return				141		235		156		104		83		83		42					845
47	[6Yr 200DDB/SL]		Factor >>>		0.16670		0.27780		0.18520		0.12350		0.09880		0.09870		0.04940					1

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1																				
2						2009	2010	2011	2012							Accum Ratemaking BLM Detail				
3						Year 1	Year 2	Year 3	Year 4							2010	2011	2012		
4						<b>Structures &amp; Improvements Underground Storage</b>														
5						Accumulated Ratemaking BLM	0	0	0	0						2010	0	0	0	
6																2011	0	0	0	
7						Accumulated Ratemaking Fed Tax	0	0	0	0						2012	0	0	0	
8																BLM Ratio	0.9932	0.9922	0.0000	
9						Difference	0	0	0	0										
10						Federal Inc. Tax Rate	35%	35%	35%	35%										
11																				
12						Accum. Def'd Federal Income Tax	0	0	0	0										
13																Pre 2010 Vintage Assets Depn				
14																2010	2011	2012		
15						Total 86 TRA - Capitalized Interest Adjustment										BLM	0	0	0	
16																RM	0	0	0	
17						Deferred Tax Balance	0	0	0	0										
18																				
19						<b>WEIGHTED AVERAGE</b>		0	0	0										
20																				
21																				
22						2009	2010	2011	2012							Accum Ratemaking BLM Detail				
23						Year 1	Year 2	Year 3	Year 4							2010	2011	2012		
24						<b>Structures &amp; Improvements Transmission</b>														
25						Accumulated Ratemaking BLM	6	7	9	10						2010	0	0	0	
26																2011	0	0	0	
27						Accumulated Ratemaking Fed Tax	8	10	12	13						2012	0	0	0	
28																BLM Ratio	0.9932	0.9922	0.0000	
29						Difference	(2)	(2)	(3)	(3)										
30						Federal Inc. Tax Rate	35%	35%	35%	35%										
31																				
32						Accum. Def'd Federal Income Tax	(1)	(1)	(1)	(1)										
33																Pre 2010 Vintage Assets Depn				
34																2010	2011	2012		
35						Total 86 TRA - Capitalized Interest Adjustment										BLM	1	1	1	
36																RM	2	2	2	
37						Deferred Tax Balance	(1)	(1)	(1)	(1)										
38																				
39						<b>WEIGHTED AVERAGE</b>		(1)	(1)	(1)										
40																				
41																				
42						2009	2010	2011	2012							Pre 2010 Vintage Assets Depn				
43						Year 1	Year 2	Year 3	Year 4							2010	2011	2012		
44						<b>Structures &amp; Improvements Distribution</b>														
45						Accumulated Ratemaking BLM	23	29	35	41						2010	0	0	0	
46																2011	0	0	0	
47						Accumulated Ratemaking Fed Tax	23	28	34	39						2012	0	0	0	
48																BLM Ratio	0.9932	0.9922	0.0000	
49						Difference	0	1	1	2										
50						Federal Inc. Tax Rate	35%	35%	35%	35%										
51																				
52						Accum. Def'd Federal Income Tax	0	0	1	1										
53																Pre 2010 Vintage Assets Depn				
54																2010	2011	2012		
55						Total 86 TRA - Capitalized Interest Adjustment										BLM	6	6	6	
56																RM	5	5	5	
57						Deferred Tax Balance	0	0	1	1										
58																				
59						<b>WEIGHTED AVERAGE</b>		0	0	1										
60																				
61																				
62						2009	2010	2011	2012							Accum Ratemaking BLM Detail				
63						Year 1	Year 2	Year 3	Year 4							2010	2011	2012		
64						<b>Structures &amp; Improvements General Plant</b>														
65						Accumulated Ratemaking BLM	2,872	2,885	3,463	9,070						2010	0	570	659	
66																2011	0	4,978		
67						Accumulated Ratemaking Fed Tax	918	923	1,523	2,665						2012	0	0	0	
68																BLM Ratio	0.9932	0.9922	0.0000	
69						Difference	1,954	1,961	1,941	6,405										
70						Federal Inc. Tax Rate	35%	35%	35%	35%										
71																				
72						Accum. Def'd Federal Income Tax	684	686	679	2,242										
73																Pre 2010 Vintage Assets Depn				
74																2010	2011	2012		
75						Total 86 TRA - Capitalized Interest Adjustment										BLM	13	13	13	
76																RM	5	5	5	
77						Deferred Tax Balance	684	686	679	2,242										
78																				
79						<b>WEIGHTED AVERAGE</b>		685	683	1,460										
80																				
81																				
82																Total BLM	0	570	5,637	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1																				
2						2009		2010		2011		2012				Accum Ratemaking BLM Detail				
3		<b>Hardware</b>				Year 1		Year 2		Year 3		Year 4				2010	2011	2012		
4																				
5		Accumulated Ratemaking BLM				46,862		52,314		64,013		83,805		2010		539	4,204	4,204		
6														2011			2,609	10,329		
7		Accumulated Ratemaking Fed Tax				50,219		53,673		57,699		62,921		2012				411		
8														BLM Ratio		0.9966	0.9951	0.9940		
9		Difference				(3,357)		(1,359)		6,315		20,883								
10		Federal Inc. Tax Rate				35%		35%		35%		35%								
11																				
12		Accum. Def'd Federal Income Tax				(1,175)		(476)		2,210		7,309				Pre 2010 Vintage Assets Depn				
13																2010	2011	2012		
14														BLM		4,914	4,914	4,914		
15		Total 86 TRA - Capitalized Interest Adjustment					75			163		46		RM		2,502	2,502	2,502		
16																				
17		Deferred Tax Balance				(1,175)		(401)		2,373		7,355								
18																				
19		<b>WEIGHTED AVERAGE</b>					(788)			986		4,864								
20																				
21																				
22														Total BLM		539	6,813	14,944		







	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1																				
2						2009		2010		2011		2012				Accum Ratemaking BLM Detail				
3		<b>Miscellaneous</b>				Year 1		Year 2		Year 3		Year 4				2010	2011	2012		
4																				
5																				
6		Accumulated Ratemaking BLM				0		0		0		0		2006		0	0	0		
7														2007			0	0		
8		Accumulated Ratemaking Fed Tax				0		0		0		0		2008				0		
9														BLM Ratio		0.0000	0.0000	0.0000		
10		Difference				0		0		0		0								
11		Federal Inc. Tax Rate				35%		35%		35%		35%								
12																				
13		Accum. Def'd Federal Income Tax				0		0		0		0				Pre 2010 Vintage Assets Depn				
14																2010	2011	2012		
15														BLM		0	0	0		
16		Total 86 TRA - Capitalized Interest Adjustment						37		81		23		RM		0	0	0		
17																				
18		Deferred Tax Balance				0		37		81		23								
19																				
20		<b>WEIGHTED AVERAGE</b>						19		59		52								
21																				
22																				
23														Total BLM		0	0	0		