

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

Application of San Diego Gas & Electric Company (U902M) for Authority, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2012.

Application No. 10-12-005
(Filed December 15, 2010)

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

Application No. 10-12-006
(Filed December 15, 2010)

Application No. 10-12-005 / 10-12-006
Exhibit No.: (SDG&E/SCG-600)

**UPDATE TESTIMONY OF
SAN DIEGO GAS & ELECTRIC COMPANY
AND SOUTHERN CALIFORNIA GAS COMPANY**

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

FEBRUARY 17, 2012



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1 **I. INTRODUCTION**

2
3 This exhibit presents the San Diego Gas and Electric Company (SDG&E) and
4 Southern California Gas Company (SoCalGas, or SCG) testimony for the update phase of
5 our 2012 test year General Rate Cases (GRC) A.10-12-005 and A.10-12-006. These
6 update changes address the areas of Escalation, Postage, and Taxes, as well as their
7 consequent changes to the Results of Operations (RO) Model and Regulatory Accounts.
8 Also included in the results of this update are changes agreed to by SDG&E and
9 SoCalGas during the course of discovery, in rebuttal testimony, or at hearings (see
10 Attachments E and F, Incorporated Changes).

11 This exhibit is organized into separately-sponsored update testimony sections
12 addressing specific areas of update, pursuant to the Commission's Rate Case Plan
13 established by Decision (D.) 89-01-040, as modified by D.93-07-030 and D.07-07-004.
14 Workpapers follow as attachments for those testimonies to which they are associated by
15 witness.

1 **II. UPDATE TESTIMONY ON ESCALATION**
2 **II.A. UPDATE TESTIMONY OF SCOTT WILDER ON BEHALF OF**
3 **SDG&E AND SOCALGAS -- ESCALATION**
4

5 In accordance with the Commission’s Rate Case Plan, this testimony updates the
6 SDG&E and SoCalGas proposed cost escalation factors. The Rate Case Plan specifically
7 contemplates updates for “known changes in cost of labor based on contract negotiations
8 completed since the tender of the Notice of Intent (NOI) or known changes that result
9 from updated data using the same indexes used in the original presentation during
10 hearings,” as well as “changes in non-labor escalation factors based on the same indexes
11 the party used in its original presentation during hearings.”¹

12 The updated cost escalations shown here were developed using indexes from the
13 3rd Quarter 2011 Power Planner forecast of Global Insight’s Utility Cost Information
14 Service published in November 2011. They also use as the union components of the
15 O&M labor escalators the wage increases set in approved new labor agreements for both
16 SDG&E: 2.25% for 2012, 2.5% for 2013, 2.5% for 2014; and SoCalGas: 2.75% for 2012,
17 2.75% for 2013, 2.5% for 2014, and 2.5% for 2015. (SDG&E’s agreement has been
18 ratified by union members; SoCalGas’ agreement has been signed by Company
19 management and union leadership and is pending voting ratification by union members.)

20 Table SRW U-1 updates and replaces the escalations previously shown in Table
21 SDG&E-SRW-2 of my original direct testimony, Exhibit 248 (SDG&E-38).
22
23

¹ See D.07-07-004, Appendix A, p. A-36, Items 1A and 1B.

1 **TABLE SRW U-1: SAN DIEGO GAS & ELECTIC COMPANY**
2 **SUMMARY OF ESCALATION COST INDEXES**
3 (based on Global Insight 3rd Quarter 2011 utility cost forecast)

Annual Percent Changes	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Shared Services	3.76%	3.46%	3.19%	4.13%	1.33%	2.39%	2.96%	2.28%	2.54%	2.54%	2.61%
Operations & Maintenance											
Labor O&M Index	3.37%	2.90%	2.77%	3.36%	2.46%	2.50%	2.64%	2.27%	2.70%	2.83%	2.65%
Electric Nonlabor O&M Index	5.33%	5.14%	3.86%	6.51%	-0.04%	2.27%	4.14%	2.37%	2.29%	2.35%	2.76%
Gas Nonlabor O&M Index	4.24%	3.84%	3.42%	5.29%	-0.19%	2.35%	3.55%	2.28%	2.43%	2.24%	2.50%
Post-Test-Year GEOMPI	4.07%	3.70%	3.17%	4.54%	1.45%	2.41%	3.20%	2.30%	2.55%	2.63%	2.68%
Capital-Related											
Steam Production Plant	5.42%	4.58%	5.07%	6.94%	-0.60%	4.40%	3.31%	1.62%	2.83%	2.05%	2.43%
Other Production Plant	2.04%	6.68%	12.83%	11.03%	7.00%	4.91%	2.30%	3.33%	4.11%	2.35%	2.08%
Electric Distribution Plant	7.30%	10.48%	10.32%	9.26%	2.31%	4.15%	4.02%	3.78%	3.07%	2.55%	2.53%
Total Gas Plant	17.33%	4.09%	-1.90%	12.58%	-1.05%	4.29%	5.86%	1.42%	2.74%	3.03%	2.25%
Combined Cyle Plant	4.40%	5.20%	7.40%	8.23%	1.85%	4.57%	2.96%	2.19%	3.27%	2.15%	2.31%
Common Plant	9.78%	8.59%	7.01%	9.88%	0.99%	4.08%	4.33%	3.26%	2.97%	2.63%	2.46%

4
5
6
7 Table SRW U-2 updates and replaces the escalations previously shown in Table
8 SCG-SRW-2 of my original direct testimony, Exhibit 253 (SCG-31).

9
10 **TABLE SRW U-2: SOUTHERN CALIFORNIA GAS COMPANY**
11 **SUMMARY OF ESCALATION COST INDEXES**
12 (based on Global Insight 3rd Quarter 2011 utility cost forecast)

Annual Percent Changes	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Shared Services	3.51%	3.24%	3.17%	4.04%	1.47%	2.23%	2.79%	2.48%	2.66%	2.60%	2.72%
Operations & Maintenance											
Labor O&M Index	3.37%	2.90%	2.77%	3.36%	2.46%	2.50%	2.64%	2.50%	2.82%	2.83%	2.75%
Gas Nonlabor O&M Index	4.11%	3.65%	3.34%	5.07%	-0.24%	2.32%	3.44%	2.32%	2.47%	2.26%	2.50%
Post-Test-Year GOMPI	3.63%	3.16%	2.96%	3.95%	1.52%	2.44%	2.91%	2.44%	2.70%	2.63%	2.66%
Capital-Related											
Total Gas Plant	17.33%	4.09%	-1.90%	12.58%	-1.05%	4.29%	5.86%	1.42%	2.74%	3.03%	2.25%

13
14
15 This concludes my prepared update testimony.
16

1 **II.B. UPDATE TESTIMONY OF BRUCE FOLKMANN ON BEHALF OF**
2 **SDG&E AND SOCALGAS -- ESCALATION**

3
4 As a result of the escalation factors update presented by Scott Wilder, the
5 Corporate Center allocations to SDG&E have been updated. The escalation approach
6 used by Corporate Center in this filing is two-fold:

- 7 1. Forecast all non-standard costs in 2012 dollars, and
8 2. Escalate all standard forecasts, stated in 2009 dollars, to 2012 dollars

9
10 The combined escalated forecasts are shown as final allocations to SDG&E and
11 SoCalGas for the 2012 Test Year. Both SDG&E and SoCalGas then treat these
12 allocations as non-standard, so they are not included in calculations for further escalation.
13 This approach was described in Application testimony on BAF-8 of Exhibit 274 (SCG-
14 17) for SoCalGas and Exhibit 273 (SDG&E-23) for SDG&E.

15 For purposes of this Update, there was no change to the Corporate Center's non-
16 standard cost forecasts. The impact of new 2012 escalation factors for standard cost
17 forecasts is as follows:

18

	<u>Used in Application</u>	<u>Used in Update</u>
19 Non-Labor	1.07136	1.07120
20 Labor	1.06920	1.05948

21

22 The Non-Labor factor is consistent with the index used by SDG&E. As described
23 in the original Application, the labor factor is a blended rate, the average of indexes also
24 used by SDG&E for professional, technical, managerial and administrative employee
25 categories primarily found at Corporate Center. Workpapers included with this update
26 filing show how the factors were calculated, and that they are consistent with the indexes
27 used by SDG&E.

28 Both the Non-Labor and average Labor factor have decreased for 2012 in this
29 Update, resulting in \$197,000 in lower allocations to SDG&E, and \$196,000 in lower
30 allocations to SoCalGas.

1 The only workpaper groups affected by the update in escalation factors in this
2 testimony are 1SE000-001 for SDG&E and 2SE000-001 for SoCalGas, Outside Services
3 Employed. Other FERC accounts itemized above were all forecast as non-standard costs
4 for 2012, with no further escalation impact.

5
6 **II.C. UPDATE TESTIMONY OF BRUCE FOLKMANN ON BEHALF**
7 **OF SDG&E AND SOCALGAS – O&M**

8
9 **Revised Forecast Overhead Rate For Employee Benefits**

10 As explained in rebuttal testimony by witness Debbie Robinson (Exhibit 374 for
11 SDG&E, and 377 for SoCalGas), Sempra's medical benefits costs for 2012 increased at a
12 lower rate than was expected at the time of the December 2010 Application. While the
13 reduction for utility employee benefits is reported in this Update, there is a corresponding
14 reduction for Corporate Center employees, resulting in lower allocations of \$81,000 for
15 SDG&E and \$81,000 for SoCalGas. These lower costs impact the allocations included in
16 workpaper groups 1SE000-001 for SDG&E and 2SE000-001 for SoCalGas.

17
18 **Agreement with DRA's Proposal to Reduce Corporate Secretary's Forecast**

19 DRA, in their report on Corporate Center – Administrative and General Expenses
20 Exhibit 496 (DRA-26), proposed numerous reductions and disallowances, all of which
21 were addressed in my rebuttal testimony Exhibit 276 (SDG&E-223, SCG-217). In that
22 rebuttal testimony, Sempra Energy acknowledged an assumption error in the Corporate
23 Secretary department (cost center 1100-0143) and accepted DRA's adjustment to the
24 forecast. The adjustment would result in \$76,000 lower allocations to SDG&E affecting
25 workpaper group 1SE000-001, and \$75,000 lower allocations to SoCalGas affecting
26 workpaper group 2SE000-001.

27
28 This concludes my prepared update testimony.
29

1 **III. POSTAGE EXPENSES – U.S. POSTAL RATE INCREASE**
2 **III.A. UPDATE TESTIMONY OF KAREN SEDGWICK ON BEHALF OF**
3 **SDG&E FOR NONSHARED SERVICES 1SS0003 – OFFICE**
4 **SERVICES, AND SHARED SERVICES 2100-3266 – OFFICE &**
5 **DOCUMENT SERVICES CORP**

6
7 As indicated in my Prepared Direct Testimony in Exhibit 288 (SDG&E-16 at
8 KLS-11, lines 11-14), the purpose of this testimony is to provide an updated estimate of
9 2012 test year (TY) postage expenses specifically for the Supply Services & Diverse
10 Business Enterprises (DBE) department of San Diego Gas & Electric (SDG&E). The
11 increase in estimated postage expenses is due to postage rate increases that were effective
12 on April 17, 2011 and January 22, 2012. Postal rates increased in various increments
13 depending on the type and size of parcel. Based on these increases, SDG&E is
14 estimating, on average, that a 2% overall increase in postage for the Supply Services &
15 DBE department is reasonable for 2012. Postage is shown in testimony and workpapers
16 as a Non-Standard Escalation (NSE) expense.

17 With respect to workpaper details reflecting this change for nonshared expenses,
18 of the total NSE costs within workpaper group 1SS0003 – Office Services (\$1490k),
19 \$533,000 is directly related to postage services. A 2% increase in postal rates results in an
20 \$11,000 annual increase for 2012, as shown in the table below (note: figures are in
21 thousands).

22
23 **Nonshared expenses, workpaper group 1SS0003 – Office Services**

Functional Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES				
Description	TY 2012 Estimated	TY2012 Revised	Change	Testimony Reference
NSE	1490	1501	11	Section II

24
25 For shared-service expenses, of the total NSE costs within cost center 2100-3266
26 – Office and Document Services Corp (\$236k), \$50,000 is directly related to postage
27 services. A 2% increase in rates results in a \$1,000 annual increase for 2012 as shown in
28 the below table (note figures are in thousands).

1
2
3
4

Shared expenses, cost center 2100-3266 – Office & Document Services Corp

Functional Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES				
Description	TY 2012 Estimated	TY2012 Revised	Change	Testimony Reference
NSE	236	237	1	Section III

This concludes my prepared update testimony.

**III.B. UPDATE TESTIMONY OF J. STEVE RAHON ON BEHALF OF
SDG&E FOR NONSHARED SERVICES COST CENTER NSS
100003.001 - POSTAGE**

The purpose of this testimony is to provide an updated estimate of the test year (TY) 2012 postage expense for San Diego Gas & Electric Company (SDG&E) due to postage rate increases and a reduction of prefunding amounts.

NSS 100003.001- Postage

The increase in the estimated postage expense is due to two postage rate changes, one of which became effective on April 17, 2011 resulting in an increase of the average postage rate of 7.05%, and one on January 22, 2012 resulting in another increase of the average postage rate of 3.25%. Also included is a reduction of the prefunding expense of \$398,000 that was reduced during cross-examination with UCAN. The result of the average postage rate increase and the prefunding decrease results in a net reduction of \$64,000 for 2011 and a net reduction of \$247,000 for TY 2012.

Table SDG&E-NSS-JSR-1-Update

In \$000's	Original Application			Update		Change	
	2010	2011	2012	2011	2012	2011	2012
Average Rate - Round-off	\$0.367	\$0.369	\$0.369	\$0.395	\$0.381	\$0.026	\$0.012
Average Rate Change %						7.05%	3.25%
Postage							
Expense	\$5,968	\$6,057	\$6,171	\$6,406	\$6,388	\$349	\$217
Savings	(\$1,285)	(\$1,349)	(\$1,397)	(\$1,365)	(\$1,463)	(\$16)	(\$66)
Prefunds	\$882	\$882	\$882	\$484	\$484	(\$398)	(\$398)
Total Forecast	\$5,565	\$5,590	\$5,656	\$5,526	\$5,409	(\$64)	(\$247)

Workpapers provided in Attachment B includes the calculation used to derive the update forecast for Exhibit 133 (SDGE-14-WP) for Nonshared Services workgroup 100003.001 shown on pages 250-251.

This concludes my prepared update testimony.

1 **III.C. UPDATE TESTIMONY OF MICHAEL H. BALDWIN ON BEHALF**
2 **OF SOCALGAS FOR NONSHARED SERVICES COST CENTER**
3 **NSS 200004.001 - POSTAGE**

4
5 The purpose of this testimony is to provide an updated estimate of the test year
6 (TY) 2012 postage expense for Southern California Gas Company (SCG) due to postage
7 rate increases and a reduction of prefunding amounts.

8
9 **NSS 200004.001 - Postage**

10 The increase (decrease) in the estimated postage expense is due to two postage
11 rate changes, one of which became effective on April 17, 2011 resulting in an increase of
12 the average postage rate of 1.45%, and one on January 22, 2012 resulting in another
13 increase of the average postage rate of 4.03%. Also included is a reduction of the
14 prefunding expense of \$1.298 million that is detailed in my rebuttal testimony. The result
15 of the average postage rate increase and the prefunding decrease results in a net reduction
16 of \$1.036 million for 2011 and a net reduction of \$501,000 for TY 2012 for postage
17 expense.

18 **Table SCG-NSS-MHB-1-Update**

In \$000's	Original Application			Update		Change	
	2010	2011	2012	2011	2012	2011	2012
Average Rate - Round-off	\$0.345	\$0.346	\$0.347	\$0.351	\$0.361	\$0.005	\$0.014
Average Rate Change %						1.45%	4.03%
Postage							
Expense	\$23,159	\$23,600	\$24,158	\$23,912	\$25,161	\$312	\$1,003
Savings	(\$3,990)	(\$4,278)	(\$4,327)	(\$4,327)	(\$4,533)	(\$49)	(\$206)
Prefunds	\$1,298	\$1,298	\$1,298	\$0	\$0	(\$1,298)	(\$1,298)
Total Forecast	\$20,467	\$20,621	\$21,130	\$19,585	\$20,629	(\$1,036)	(\$501)

19
20
21 Workpapers provided in Attachment C includes the calculation used to derive the
22 update forecast for Exhibit 414 (SCG-08-WP) for Nonshared Services workgroup
23 200004.001 shown on pages 89-90.

24
25 This concludes my prepared update testimony.
26

1 **IV. UPDATE TESTIMONY OF RANDALL ROSE ON BEHALF OF SDG&E**
2 **AND SOCALGAS FOR TAXES**

3 In accordance with the Commission Rate Case Plan, this testimony updates the
4 SDG&E and SCG proposed payroll tax and property tax forecasts for known changes due
5 to governmental actions, including changes in rates and changes in assessed valuation. It
6 also updates forecasts of deferred federal income taxes for an adjustment to the deferred
7 tax asset resulting from a joint statement among SDG&E, SCG, TURN, and UCAN on
8 the treatment of net operating losses (Exhibit 338).

9
10 **IV.A. PAYROLL TAXES**

11 SDG&E and SCG have updated payroll taxes to account for three changes
12 brought about by governmental action occurring since the Application was filed:

- 13 1.) Effective July 1, 2011, the rate imposed under the Federal Unemployment
14 Tax Act (FUTA) was lowered from 6.2% to 6.0%.² The maximum credit of
15 5.4% against the FUTA tax rate was applicable to California taxpayers.³
16 Therefore, the net FUTA tax rate applicable in California effective July 1,
17 2011, was reduced from 0.8% to 0.6% (6.0% - 5.4%). However, on October
18 7, 2011, the federal government suspended 0.3% of the credit California
19 employers could apply against the FUTA rate effective January 1, 2012,
20 because California is more than two years in arrears in repaying its federal
21 loan to cover unemployment taxes. This results in a new FUTA rate of 0.9%
22 (0.6% + 0.3%) for 2012.⁴
- 23 2.) On October 19, 2011, the Social Security Administration (SSA) issued a
24 news release setting the actual 2012 Old Age Survivors Disability Insurance
25 (OASDI) wage base limit at \$110,100,⁵ which is lower than the forecasted
26 2012 OASDI wage base of \$114,900 provided by the SSA in 2009 that was
27 used to calculate payroll taxes in the Application. The forecasted 2012

² Internal Revenue Code § 3301.

³ Internal Revenue Code § 3302.

⁴ See State of California Employment Development Department website, Payroll Taxes section,
http://edd.ca.gov/Payroll_Taxes/Federal_Unemployment_Tax_Act_Credit_Reduction.htm.

⁵ See U.S. Social Security Administration website, Fact Sheet regarding 2012 Social Security Changes at
<http://www.socialsecurity.gov/pressoffice/factsheets/colafacts2012.pdf>.

1 OASDI wage base is being updated because the SSA established the actual
 2 2012 wage base prior to the Update Phase in this proceeding.⁶
 3 3.) On December 30, 2011, the California Employment Development
 4 Department (EDD) set the 2012 State Unemployment Insurance (SUI) rate
 5 for SDG&E and SCG at 4.0% (not including the 0.10% Employment
 6 Training Tax), which is higher than the 2.4% SUI rate used to forecast
 7 payroll taxes in the Application.
 8

	<u>July 2011 Revised Testimony</u>	<u>Feb 2012 Update Testimony</u>
SDG&E (\$000)		
<u>O&M Payroll Taxes</u>		
2012 O&M Payroll Taxes - Electric	12,588	12,577
2012 O&M Payroll Taxes - Gas	4,093	4,084
<u>Capital Payroll Taxes</u>		
2012 Capital Payroll Taxes - Electric	13,431	14,050
2012 Capital Payroll Taxes - Gas	1,570	1,612
SoCalGas (\$000)		
<u>O&M Payroll Taxes</u>		
2012 O&M Payroll Taxes	36,688	37,243
<u>Capital Payroll Taxes</u>		
2012 Capital Payroll Taxes	8,087	8,532

9
 10
 11 The new 2012 composite payroll tax rate resulting from these governmental
 12 actions is 7.15% for SDG&E and 7.81% for SCG. Payroll tax rates were
 13 previously 7.12% for SDG&E and 7.67% for SCG.
 14

⁶ In contrast, revised or alternate forecasts by the SSA for the 2012 OASDI wage base would not have been reflected in this Update Phase.

1 **IV.B. PROPERTY TAXES**

2
 3 Following the Application, SDG&E and SCG received new assessed valuations
 4 for property taxes from the California State Board of Equalization for the lien date
 5 January 1, 2011. These new assessed values form the basis for property taxes paid for the
 6 period July 1, 2011 to June 30, 2012. In addition, in November 2011, SDG&E and SCG
 7 received tax bills with the property tax rates for the same period. This update reflects
 8 impact of the actual 2011 assessed valuations established by the State Board of
 9 Equalization and the new property tax rates in the most recent property tax bills received
 10 by SDG&E and SCG.

11 The updated 2012 composite property tax rates resulting from governmental
 12 actions by counties in which SDG&E and SCG have property is 1.3168877% for SDG&E
 13 and 1.2545918% for SCG. The previous composite property tax rates were 1.3112% for
 14 SDG&E and 1.242617% for SCG.

15 The table below shows the impact on TY 2012 capitalized and O&M property
 16 taxes:

	July 2011 Revised <u>Testimony</u>	Feb 2012 Update <u>Testimony</u>
SoCalGas (\$000)		
2012 Capitalized Ad Valorem Tax on CWIP	1,673	1,747
2012 Calendar Year Ad Valorem Expense	44,382	44,082
SDG&E (\$000)		
2012 Capitalized Ad Valorem Tax on CWIP:		
Electric Distribution	1,085	1,124
Electric Generation	30	32
SONGS	202	196
Gas	157	163
2012 Calendar Year Ad Valorem Expense:		
Electric Distribution	42,240	44,539
Electric Generation	6,877	7,067
SONGS	2,381	2,472
Gas	8,115	8,869

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IV.C. DEFERRED FEDERAL INCOME TAXES (DFIT)

On January 17, 2012, SDG&E, SCG, TURN, and UCAN moved into evidence a joint statement to correct an error in the calculation of SDG&E deferred taxes related to the impact of the net operating loss (NOL) carryback provisions in the Internal Revenue Code. Pursuant to that joint statement, Applicants stipulated that the “Sempra Utilities’ correction to the deferred tax calculation will also be reflected in the integrated results of operations model used to develop the Sempra Utilities’ revenue requirement calculated for the GRC Update Phase testimony.” (Exhibit 338, item 4). Accordingly, this modeling correction was made in this Update Phase.

This concludes my prepared update testimony.

1 **V. UPDATE TESTIMONY OF GREG SHIMANSKY ON BEHALF OF**
 2 **SDG&E AND SOCALGAS FOR REGULATORY ACCOUNT**
 3 **FORECASTS**

4 **V.A. SDG&E REGULATORY ACCOUNTS**

5
 6 This update exhibit updates SDG&E’s regulatory accounts as presented in A.10-
 7 12-005 Exhibit 262 (SDGE-41) for recorded activity through May 31, 2011 and
 8 forecasted activity from June 1 through December 31, 2011. As presented in Exhibit 262
 9 (SDG&E-41, page GS-2, lines 19-24), SDG&E requests authority to incorporate updated
 10 December 31, 2011 forecasted regulatory account balances into the 2012 GRC adopted
 11 rates. This update exhibit ensures that the 2012 GRC rates are based on forecasted
 12 regulatory account balances that reflect the most current information available. The
 13 updated regulatory account balances as presented in this update exhibit will be
 14 incorporated into the development of the adopted 2012 GRC rates.

15 The updated regulatory account balances as of December 31, 2011 are as follows:
 16

	Regulatory Account Name	Electric (\$ in Thousands)	Gas (\$ in Thousands)
1	Advanced Metering Infrastructure Balancing Account (AMIBA) ⁷	(11,041)	3,830
2	Distribution Integrity Management Program Balancing Account (DIMPBA) ⁸	\$0	(\$70)
3	Research Development & Demonstration Expense Account (RDDEA) ⁹	(\$46)	\$0
	Total Balance (excluding FF&U)	(11,086)	3,760

17
 18
 7 The AMIBA balance at the end of December 31, 2011 included overcollections that have since been implemented into January 1, 2012 rates based on Advice Letters 2323-E and 2082-G and therefore this table is net of those overcollections.

8 SDG&E’s DIMPBA reflects an undercollected balance of \$515,968 as of December 31, 2011. Since the DIMPBA is a one-way balancing account where underspending of authorized costs are refundable to ratepayers but program spending above authorized levels are not recoverable, only (\$70,084) dollars representing balancing account interest will be incorporated in 2012 GRC rates.

9 SDG&E’s RDDEA reflects an undercollected balance of \$348,912 as of December 31, 2011. Since the RDDEA is a one-way balancing account where underspending of authorized costs are refundable to ratepayers but program spending above authorized levels are not recoverable, only (\$46,379) dollars representing balancing account interest will be incorporated in 2012 GRC rates.

1 This compares to the original forecast of the regulatory account balances as
 2 presented in A.10-12-005 Exhibit 262:

Regulatory Account Name		Electric (\$ in Thousands)	Gas (\$ in Thousands)
1	Advanced Metering Infrastructure Balancing Account (AMIBA)	(\$48,546)	(\$6,330)
2	Distribution Integrity Management Program Balancing Account (DIMPBA)	\$0	(\$3,304)
3	Research Development & Demonstration Expense Account (RDDEA)	(\$191)	\$0
Total Balance (excluding FF&U)		(\$48,737)	(\$9,634)

3
 4 **V.B. SOCALGAS REGULATORY ACCOUNTS**

5
 6 This update exhibit updates SoCalGas' regulatory accounts as presented in A.10-
 7 12-006 Exhibit 265 (SCG-34) for recorded activity through May 31, 2011 and forecasted
 8 activity from June 1 through December 31, 2011. As presented in Exhibit 265 (page GS-
 9 2, line 12-19), SoCalGas requests authority to incorporate updated December 31, 2011
 10 forecasted regulatory account balances into the 2012 GRC adopted rates. This update
 11 exhibit ensures that the 2012 GRC rates are based on forecasted regulatory account
 12 balances that reflect the most current information available. The updated regulatory
 13 account balances as presented in this exhibit will be incorporated into the development of
 14 the adopted 2012 GRC rates.

15
 16 The updated regulatory account balances as of December 31, 2011 are as follows:

	(\$ in Thousands)
Distribution Integrity Management Program Balancing Account	\$ (136)
Research Development & Demonstration Expense Account	(927)
Polychlorinated Biphenyls Expense Account	399
Total Balance (excluding FF&U)	<u><u>\$ (664)</u></u>

1 This compares to the original forecast of the regulatory account balances as
2 presented in A.10-12-006 Exhibit 265:

	(\$ in Thousands)
Distribution Integrity Management Program Balancing Account	\$ (2,186)
Research Development & Demonstration Expense Account	(98)
Polychlorinated Biphenyls Expense Account	1,232
Total Balance (excluding FF&U)	<u><u>\$ (1,052)</u></u>

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**V.C. TIMP AND DIMP BALANCING ACCOUNTS, SDG&E AND
SOCALGAS**

Subsequent to the submission of my Exhibits 262 and 264 (SDG&E-41 and SCG-34, respectively), and in response to the recommendations of DRA and TURN/UCAN, as well as the requirements of SB 879 for TIMP (Padilla, amended 9/1/2011), SDG&E and SCG have revised their positions regarding DIMP and TIMP to support two-way balancing account treatment for both. Please see the rebuttal testimony of Mr. Ray Stanford on behalf of SDG&E, Exhibit 54 (SDG&E-204, page RKS-6 and 13), and SCG, Exhibit 58 (SCG-205, page RKS-4, 21 and 45).

This concludes my prepared update testimony.

1 **VI. UPDATE TESTIMONY OF DEBORAH HIRAMOTO ON BEHALF OF**
2 **SDG&E AND SOCALGAS FOR RESULTS OF OPERATIONS**

3 **VI.A. UPDATED REVENUE REQUIREMENT, SDG&E AND**
4 **SOCALGAS**

5
6 The purpose of this testimony is to summarize the updated San Diego Gas &
7 Electric Company (SDG&E) and updated Southern California Gas Company (SoCalGas)
8 revenue requirements. The updated revenue requirement for SDG&E is \$1,848,737,000
9 on a combined basis and \$1,527,278,000 and \$321,459,000 for electric and gas
10 departments, respectively. The updated revenue requirement for SoCalGas is
11 \$2,112,476,000. The appendix of my testimony includes the Summary of Earnings and
12 Results of Operations Tables for each company.

13 The updated revenue requirements were developed beginning with the SDG&E's
14 and SoCalGas's Revision filing revenue requirements submitted in July 2011 and adding
15 adjustments for escalation, postage, payroll tax and ad valorem tax pursuant to the Rate
16 Case Plan. Detailed explanations of these changes can be found in the Update testimony
17 chapters submitted by various SDG&E and SoCalGas witnesses.

18 In addition to updating the items above, other changes to the SDG&E and
19 SoCalGas Revision requests have been included. They are revisions agreed to and
20 described in the Utilities' October 24, 2011 GRC rebuttal testimonies, revisions agreed to
21 between SDG&E or SoCalGas and the DRA, TURN, UCAN, or other intervenors during
22 the discovery process and revisions made by SDG&E or SoCalGas during evidentiary
23 hearings. Please see Attachment E for SDG&E and Attachment F for SoCalGas for
24 references to information on the individual changes.

25 Finally, a coding discrepancy was identified in the Shared Asset Billing
26 calculation in the Results of Operations (RO) Model related to the Tax Relief Act. The
27 RO Model has been corrected and the impact to the SDG&E revenue requirement is
28 included in this update.

29
30 **VI.B. DRA RESULTS OF OPERATIONS (RO) MODEL ISSUES**

31
32 **a. SoCalGas**

33 Applicants have identified a posting error in the DRA SoCalGas RO Model

1 related to DRA's proposals for the treatment of net salvage. DRA's proposed
2 changes to net salvage in the DRA SoCalGas RO Model also required an
3 additional manual adjustment to the tax module which was not made. DRA
4 has informed Applicants that it agrees that this manual adjustment should
5 have been made and that correcting for this missing adjustment results in an
6 increase to the DRA SoCalGas revenue requirement of \$33.037 million. This
7 issue did not arise for SDG&E because the SDG&E RO Model included an
8 automated adjustment.

9
10 **b. SDG&E**

11 As a result of the November 23, 2011 ALJ ruling granting SDG&E's motion
12 to strike portions of DRA's SDG&E SONGS testimony, the DRA's proposed
13 SDG&E revenue requirement should be increased by \$57.875 million.

14
15 **c. DRA Testimony vs. DRA RO Models SDG&E and SoCalGas**

16 Applicants have identified instances where DRA's proposals as described in
17 DRA's testimony are inconsistent with how the proposals were effectuated in
18 the DRA RO Models for SoCalGas and SDG&E. DRA has informed
19 Applicants that in these instances DRA's testimony is controlling and
20 therefore Applicants will reflect DRA testimony positions in the Comparison
21 Exhibit to be served on March 2, 2012.

22
23 This concludes my prepared update testimony.
24

SDG&E Tables

TABLE DH-1
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
COMBINED SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	<u>Description</u>	2012 Present Rates <u>(2012\$)</u>	2012 Proposed Rates <u>(2012\$)</u>
1	Base Margin	1,586,038	1,825,067
2	Miscellaneous Revenues	23,670	23,670
3	Revenue Requirement	1,609,708	1,848,737
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution	148,240	148,240
5	Gas Transmission	3,916	3,916
6	Generation	33,687	33,687
7	Nuclear Generation (SONGS)	120,108	120,108
8	Engineering	13,749	13,749
9	Procurement	10,442	10,442
10	Customer Services	92,887	92,887
11	Information Technology	54,759	54,759
12	Support Services	93,506	93,506
13	Administrative and General	470,076	470,076
14	Subtotal (2009\$)	1,041,370	1,041,370
15	Shared Services Adjustments	(43,301)	(43,301)
16	Reassignments	(141,163)	(141,163)
17	FERC Transmission Costs	(48,484)	(48,484)
18	Escalation	29,139	29,139
19	Uncollectibles	2,760	3,176
20	Franchise Fees	50,782	58,498
21	Total O&M (2012\$)	891,955	899,235
22	Depreciation & Amortization	340,469	340,469
23	Taxes on Income	69,702	170,927
24	Taxes Other Than on Income	79,607	79,607
25	Total Operating Expenses	1,381,733	1,490,239
26	Return	227,975	358,498
27	Rate Base	4,267,834	4,267,834
28	Rate of Return	5.34%	8.40%

TABLE DH-2
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
ELECTRIC SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	<u>Description</u>	2012 Present Rates <u>(2012\$)</u>	2012 Proposed Rates <u>(2012\$)</u>
1	Base Margin	\$ 1,307,313	\$ 1,509,067
2	Miscellaneous Revenues	18,212	18,212
3	Revenue Requirement	\$ 1,325,525	\$ 1,527,278
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	126,103	126,103
5	Gas Transmission	-	-
6	Generation	33,523	33,523
7	Nuclear Generation (SONGS)	120,108	120,108
8	Engineering	445	445
9	Procurement	10,083	10,083
10	Customer Services	60,917	60,917
11	Information Technology	33,113	33,113
12	Support Services	74,360	74,360
13	Administrative and General	368,737	368,737
14	Subtotal (2009\$)	827,390	827,390
15	Shared Services Adjustments	(33,862)	(33,862)
16	Reassignments	(107,717)	(107,717)
17	FERC Transmission Costs	(48,484)	(48,484)
18	Escalation	21,279	21,279
19	Uncollectibles (0.174%)	2,275	2,626
20	Franchise Fees (3.4345%)	44,900	51,829
21	Total O&M (2012\$)	705,780	713,061
22	Depreciation & Amortization	285,964	285,964
23	Taxes on Income	61,909	147,166
24	Taxes Other Than on Income	66,655	66,655
25	Total Operating Expenses	\$ 1,120,308	\$ 1,212,846
26	Return	205,217	314,433
27	Rate Base	3,743,249	3,743,249
28	Rate of Return	5.48%	8.40%

TABLE DH-3
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	<u>Description</u>	2012 Present Rates <u>(2012\$)</u>	2012 Proposed Rates <u>(2012\$)</u>
1	Base Margin	\$ 1,049,985	\$ 1,212,355
2	Miscellaneous Revenues	18,212	18,212
3	Revenue Requirement	\$ 1,068,197	\$ 1,230,567
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution	125,859	125,859
5	Gas Transmission	-	-
6	Generation	454	454
7	Nuclear Generation (SONGS)	-	-
8	Engineering	445	445
9	Procurement	10,059	10,059
10	Customer Services	60,795	60,795
11	Information Technology	32,957	32,957
12	Support Services	73,083	73,083
13	Administrative and General	359,638	359,638
14	Subtotal (2009\$)	663,290	663,290
15	Shared Services Adjustments	(33,862)	(32,999)
16	Reassignments	(107,717)	(105,528)
17	FERC Transmission Costs	(48,484)	(48,484)
18	Escalation	19,158	19,158
19	Uncollectibles	1,827	2,109
20	Franchise Fees	42,247	48,770
21	Total O&M (2012\$)	539,510	546,316
22	Depreciation & Amortization	247,768	247,768
23	Taxes on Income	51,969	120,169
24	Taxes Other Than on Income	56,591	56,591
25	Total Operating Expenses	\$ 895,838	\$ 970,843
26	Return	172,359	259,724
27	Rate Base	\$ 3,091,947	\$ 3,091,947
28	Rate of Return	5.57%	8.40%

TABLE DH-4
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GENERATION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	<u>Description</u>	2012 Present Rates (2012\$)	2012 Proposed Rates (2012\$)
1	Base Margin	\$ 131,167	\$ 135,351
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 131,167	\$ 135,351
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	244	244
5	Gas Transmission	-	-
6	Generation	33,069	33,069
7	Nuclear Generation (SONGS)	-	-
8	Engineering	-	-
9	Procurement	25	25
10	Customer Services	122	122
11	Information Technology	156	156
12	Support Services	1,277	1,277
13	Administrative and General	7,252	7,252
14	Subtotal (2009\$)	42,145	42,145
15	Shared Services Adjustments	(863)	(863)
16	Reassignments	(2,189)	(2,189)
17	FERC Transmission Costs	-	-
18	Escalation	2,122	2,122
19	Uncollectibles	228	236
20	Franchise Fees	1,352	1,395
21	Total O&M (2012\$)	42,795	42,846
22	Depreciation & Amortization	23,933	23,933
23	Taxes on Income	17,782	19,594
24	Taxes Other Than on Income	7,592	7,592
25	Total Operating Expenses	\$ 92,101	\$ 93,963
26	Return	39,066	41,387
27	Rate Base	\$ 492,704	\$ 492,704
28	Rate of Return	7.93%	8.40%

TABLE DH-5
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SONGS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	<u>Description</u>	2012 Present Rates (2012\$)	2012 Proposed Rates (2012\$)
1	Base Margin	\$ 126,161	\$ 161,361
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 126,161	\$ 161,361
	<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Distribution		
5	Gas Transmission		
6	Generation		
7	Nuclear Generation (SONGS)	120,108	120,108
8	Engineering		
9	Procurement		
10	Customer Services		
11	Information Technology		
12	Support Services		
13	Administrative and General	1,847	1,847
14	Subtotal (2009\$)	121,955	121,955
15	Shared Services Adjustments		
16	Reassignments	-	-
17	FERC Transmission Costs	-	-
18	Escalation	-	-
19	Uncollectibles	220	281
20	Franchise Fees	1,301	1,664
21	Total O&M (2012\$)	123,475	123,899
22	Depreciation & Amortization	14,264	14,264
23	Taxes on Income	(7,842)	7,404
24	Taxes Other Than on Income	2,472	2,472
25	Total Operating Expenses	\$ 132,369	\$ 148,039
26	Return	(6,208)	13,322
27	Rate Base	\$ 158,598	\$ 158,598
28	Rate of Return	(3.91)%	8.40%

TABLE DH-6
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GAS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	<u>Description</u>	2012 Present Rates (2012\$)	2012 Proposed Rates (2012\$)
1	Base Margin	\$ 278,725	\$ 316,001
2	Miscellaneous Revenues	5,458	5,458
3	Revenue Requirement	\$ 284,183	\$ 321,459
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	22,137	22,137
5	Gas Transmission	3,916	3,916
6	Generation	164	164
7	Nuclear Generation (SONGS)		
8	Engineering	13,304	13,304
9	Procurement	359	359
10	Customer Services	31,970	31,970
11	Information Technology	21,646	21,646
12	Support Services	19,146	19,146
13	Administrative and General	101,339	101,339
14	Subtotal (2009\$)	213,981	213,981
15	Shared Services Adjustments	(9,438)	(9,438)
16	Reassignments	(33,446)	(33,446)
17	FERC Transmission Costs		
18	Escalation	7,860	7,860
19	Uncollectibles (0.174%)	485	550
20	Franchise Fees (2.1104%)	5,882	6,669
21	Total O&M (2012\$)	186,175	186,175
22	Depreciation & Amortization	54,505	54,505
23	Taxes on Income	7,793	23,761
24	Taxes Other Than on Income	12,953	12,953
25	Total Operating Expenses	\$ 261,425	\$ 277,393
26	Return	22,758	44,065
27	Rate Base	524,585	524,585
28	Rate of Return	4.34%	8.40%

TABLE DH-7
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012

(Thousands of Dollars)

Line No.	Description	2012	2012	2012
		Non-Shared Services	Shared Services	Total
		Proposed Rates	Proposed Rates	Proposed Rates
		(2009\$)	(2009\$)	(2009\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	148,152	88	148,240
5	Gas Transmission	3,303	613	3,916
6	Generation	33,687	-	33,687
7	Nuclear Generation (SONGS)	120,108	-	120,108
8	Engineering	11,869	1,880	13,749
9	Procurement	10,442	-	10,442
10	Customer Services	86,081	6,806	92,887
11	Information Technology	14,057	40,702	54,759
12	Support Services	59,238	34,268	93,506
13	Administrative and General	442,785	27,291	470,076
14	Subtotal (2009\$)	929,722	111,648	1,041,370
A	Shared Services Overhead Credit	0	(35,789)	(35,789)
B	Shared Services Billed In Overheads	0	9,287	9,287
C	Corporate Reallocation	6,105	-	6,105
D	Subtotal	6,105	(26,502)	(20,397)
E	Billed Capital Overhead Credit	0	(22,902)	(22,902)
F	SOP 98 Expense	(2)	0	(2)
15	Total Shared Service Adjustments	6,103	(49,404)	(43,301)

TABLE DH-8
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
DISTRIBUTION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Kohls, N	1ED000	Performance and Budgets	150	150	161
Kohls, N	1ED001	Management, Policy, & Oversight	3,111	6,075	6,408
Kohls, N	1ED002	Construction Services	5,474	5,532	5,649
Kohls, N	1ED003	DistOps EGIM	1,299	1,548	1,668
Kohls, N	1ED004	Electric Distribution Operations	9,371	10,475	11,368
Kohls, N	1ED006	Equipment Maintenance & Lab (Kearny)	1,845	2,080	2,241
Kohls, N	1ED008	Grid Operations	297	427	460
Kohls, N	1ED009	Officer	433	417	450
Kohls, N	1ED010	Project Management	431	1,521	1,639
Kohls, N	1ED011	Regional Construction & Operations	34,193	41,923	45,288
Kohls, N	1ED013	Skills and Compliance Training	3,781	4,338	4,678
Kohls, N	1ED014	Service Order Team (SOT)	310	270	293
Kohls, N	1ED015	Substation Construction and Maintenance	8,324	8,853	9,577
Kohls, N	1ED017	System Protection	651	702	757
Kohls, N	1ED018	Distribution Engineering	812	969	1,046
Kohls, N	1ED020	Electric Regional Operations (Troubleshooting/Eng)	7,220	7,851	8,451
Kohls, N	1ED021	Vegetation Management (pole brush)	29,046	32,773	35,362
Kohls, N	1ED022	Regional Public Affairs	1,811	1,483	1,603
		Electric Distribution Total	108,559	127,387	137,099
Bialek, T	1SG000	DIRECTOR'S SMART GRID	330	1,003	1,082
		Smart Grid Total	330	1,003	1,082
Orozco, G	1GD000	Pipeline O&M -- Other Services	9,469	12,624	13,624
Orozco, G	1GD001	Pipeline O&M Planning	1,516	1,828	1,970
Orozco, G	1GD002	Measurement & Regulation	2,486	2,898	3,124
Orozco, G	1GD003	Cathodic Protection	844	898	967
Orozco, G	1GD004	Operations Management & Training	1,193	1,514	1,630
		Gas Distribution Total	15,508	19,762	21,316
		Total NSS	124,397	148,152	159,496
Orozco, G	2100-3400	GAS TRANSM & DISTR OPERATIONS VP	19	20	22
Orozco, G	2100-3600	TECH SERVICES SUPPORT REDLANDS	-	-	-
Orozco, G	2100-8921	Billed-in Cost Center for GAS DISTRIBUTION	60	68	73
		Gas Distribution Total	79	88	95
		Total SS	79	88	95
		Total Distribution	\$ 124,476	\$ 148,240	\$ 159,591

TABLE DH-9
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
DISTRIBUTION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Kohls, N	1ED000	Performance and Budgets	150	150	161
Kohls, N	1ED001	Management, Policy, & Oversight	3,104	6,070	6,403
Kohls, N	1ED002	Construction Services	5,213	5,268	5,380
Kohls, N	1ED003	DistOps EGIM	1,299	1,548	1,668
Kohls, N	1ED004	Electric Distribution Operations	8,208	9,175	9,962
Kohls, N	1ED006	Equipment Maintenance & Lab (Kearny)	1,533	1,728	1,862
Kohls, N	1ED008	Grid Operations	297	427	460
Kohls, N	1ED009	Officer	320	308	333
Kohls, N	1ED010	Project Management	431	1,521	1,639
Kohls, N	1ED011	Regional Construction & Operations	32,096	39,352	42,516
Kohls, N	1ED013	Skills and Compliance Training	3,318	3,807	4,105
Kohls, N	1ED014	Service Order Team (SOT)	310	270	293
Kohls, N	1ED015	Substation Construction and Maintenance	8,077	8,590	9,293
Kohls, N	1ED017	System Protection	640	690	744
Kohls, N	1ED018	Distribution Engineering	812	969	1,046
Kohls, N	1ED020	Electric Regional Operations (Troubleshooting/Eng)	7,220	7,851	8,451
Kohls, N	1ED021	Vegetation Management (pole brush)	29,046	32,773	35,362
Kohls, N	1ED022	Regional Public Affairs	1,338	1,096	1,185
		Total	<u>103,412</u>	<u>121,594</u>	<u>130,863</u>
Bialek, T	1SG000	DIRECTOR'S SMART GRID	330	1,003	1,082
		Total	<u>330</u>	<u>1,003</u>	<u>1,082</u>
Orozco, G	1GD000	Pipeline O&M -- Other Services	2,518	3,285	3,550
Orozco, G	1GD001	Pipeline O&M Planning	144	174	187
Orozco, G	1GD002	Measurement & Regulation	-	-	-
Orozco, G	1GD003	Cathodic Protection	-	-	-
Orozco, G	1GD004	Operations Management & Training	-	-	-
		Total	<u>2,662</u>	<u>3,458</u>	<u>3,738</u>
		Total NSS	<u>106,404</u>	<u>126,055</u>	<u>135,683</u>
Orozco, G	2100-3400	GAS TRANSM & DISTR OPERATIONS VP	14	15	16
Orozco, G	2100-3600	TECH SERVICES SUPPORT REDLANDS	-	-	-
Orozco, G	2100-8921	Billed-in Cost Center for GAS DISTRIBUTION	29	33	35
		Total	<u>43</u>	<u>48</u>	<u>51</u>
		Total SS	<u>43</u>	<u>48</u>	<u>51</u>
		Total Distribution Electric Department	<u>\$ 106,447</u>	<u>\$ 126,103</u>	<u>\$ 135,734</u>

TABLE DH-10
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
DISTRIBUTION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Kohls, N	1ED000	Performance and Budgets	93	93	100
Kohls, N	1ED001	Management, Policy, & Oversight	3,103	6,070	6,402
Kohls, N	1ED002	Construction Services	5,203	5,259	5,370
Kohls, N	1ED003	DistOps EGIM	1,299	1,548	1,668
Kohls, N	1ED004	Electric Distribution Operations	8,151	9,112	9,893
Kohls, N	1ED006	Equipment Maintenance & Lab (Kearny)	1,530	1,725	1,859
Kohls, N	1ED008	Grid Operations	297	427	460
Kohls, N	1ED009	Officer	312	301	325
Kohls, N	1ED010	Project Management	431	1,521	1,639
Kohls, N	1ED011	Regional Construction & Operations	32,041	39,285	42,443
Kohls, N	1ED013	Skills and Compliance Training	3,318	3,807	4,105
Kohls, N	1ED014	Service Order Team (SOT)	310	270	293
Kohls, N	1ED015	Substation Construction and Maintenance	8,075	8,588	9,291
Kohls, N	1ED017	System Protection	640	690	744
Kohls, N	1ED018	Distribution Engineering	812	969	1,046
Kohls, N	1ED020	Electric Regional Operations (Troubleshooting/Eng)	7,220	7,851	8,451
Kohls, N	1ED021	Vegetation Management (pole brush)	29,046	32,773	35,362
Kohls, N	1ED022	Regional Public Affairs	1,306	1,069	1,156
		Total	<u>103,188</u>	<u>121,356</u>	<u>130,607</u>
Bialek, T	1SG000	DIRECTOR'S SMART GRID	330	1,003	1,082
		Total	<u>330</u>	<u>1,003</u>	<u>1,082</u>
Orozco, G	1GD000	Pipeline O&M -- Other Services	2,515	3,279	3,544
Orozco, G	1GD001	Pipeline O&M Planning	144	174	187
Orozco, G	1GD002	Measurement & Regulation	-	-	-
Orozco, G	1GD003	Cathodic Protection	-	-	-
Orozco, G	1GD004	Operations Management & Training	-	-	-
		Total	<u>2,659</u>	<u>3,453</u>	<u>3,732</u>
		Total NSS	<u>106,177</u>	<u>125,813</u>	<u>135,421</u>
Orozco, G	2100-3400	GAS TRANSM & DISTR OPERATIONS VP	14	14	16
Orozco, G	2100-3600	TECH SERVICES SUPPORT REDLANDS	-	-	-
Orozco, G	2100-8921	Billed-in Cost Center for GAS DISTRIBUTION	28	32	34
		Total	<u>42</u>	<u>46</u>	<u>50</u>
		Total SS	<u>42</u>	<u>46</u>	<u>50</u>
		Total Distribution Electric Distribution	<u>\$ 106,219</u>	<u>\$ 125,859</u>	<u>\$ 135,471</u>

TABLE DH-11
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
DISTRIBUTION GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Kohls, N	1ED000	Performance and Budgets	57	57	61
Kohls, N	1ED001	Management, Policy, & Oversight	0	0	0
Kohls, N	1ED002	Construction Services	10	10	10
Kohls, N	1ED003	DistOps EGIM	-	-	-
Kohls, N	1ED004	Electric Distribution Operations	57	63	69
Kohls, N	1ED006	Equipment Maintenance & Lab (Kearny)	3	3	3
Kohls, N	1ED008	Grid Operations	-	-	-
Kohls, N	1ED009	Officer	8	8	8
Kohls, N	1ED010	Project Management	-	-	-
Kohls, N	1ED011	Regional Construction & Operations	55	67	73
Kohls, N	1ED013	Skills and Compliance Training	-	-	-
Kohls, N	1ED014	Service Order Team (SOT)	-	-	-
Kohls, N	1ED015	Substation Construction and Maintenance	2	2	3
Kohls, N	1ED017	System Protection	0	0	0
Kohls, N	1ED018	Distribution Engineering	-	-	-
Kohls, N	1ED020	Electric Regional Operations (Troubleshooting/Eng)	-	-	-
Kohls, N	1ED021	Vegetation Management (pole brush)	-	-	-
Kohls, N	1ED022	Regional Public Affairs	33	27	29
		Total	<u>224</u>	<u>237</u>	<u>256</u>
Bialek, T	1SG000	DIRECTOR'S SMART GRID	-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
Orozco, G	1GD000	Pipeline O&M -- Other Services	4	5	6
Orozco, G	1GD001	Pipeline O&M Planning	-	-	-
Orozco, G	1GD002	Measurement & Regulation	-	-	-
Orozco, G	1GD003	Cathodic Protection	-	-	-
Orozco, G	1GD004	Operations Management & Training	-	-	-
		Total	<u>4</u>	<u>5</u>	<u>6</u>
		Total NSS	<u>227</u>	<u>243</u>	<u>262</u>
Orozco, G	2100-3400	GAS TRANSM & DISTR OPERATIONS VP	0	0	0
Orozco, G	2100-3600	TECH SERVICES SUPPORT REDLANDS	-	-	-
Orozco, G	2100-8921	Billed-in Cost Center for GAS DISTRIBUTION	1	1	1
		Total	<u>1</u>	<u>1</u>	<u>1</u>
		Total SS	<u>1</u>	<u>1</u>	<u>1</u>
		Total Distribution Generation	<u>\$ 228</u>	<u>\$ 244</u>	<u>\$ 263</u>

TABLE DH-12
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
DISTRIBUTION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Kohls, N	1ED000	Performance and Budgets	-	-	-
Kohls, N	1ED001	Management, Policy, & Oversight	7	5	5
Kohls, N	1ED002	Construction Services	261	264	269
Kohls, N	1ED003	DistOps EGIM	-	-	-
Kohls, N	1ED004	Electric Distribution Operations	1,163	1,300	1,406
Kohls, N	1ED006	Equipment Maintenance & Lab (Kearny)	312	352	379
Kohls, N	1ED008	Grid Operations	-	-	-
Kohls, N	1ED009	Officer	113	109	117
Kohls, N	1ED010	Project Management	-	-	-
Kohls, N	1ED011	Regional Construction & Operations	2,097	2,571	2,772
Kohls, N	1ED013	Skills and Compliance Training	463	531	573
Kohls, N	1ED014	Service Order Team (SOT)	-	-	-
Kohls, N	1ED015	Substation Construction and Maintenance	247	263	284
Kohls, N	1ED017	System Protection	11	12	13
Kohls, N	1ED018	Distribution Engineering	-	-	-
Kohls, N	1ED020	Electric Regional Operations (Troubleshooting/Eng)	-	-	-
Kohls, N	1ED021	Vegetation Management (pole brush)	-	-	-
Kohls, N	1ED022	Regional Public Affairs	473	387	418
		Total	<u>5,147</u>	<u>5,793</u>	<u>6,235</u>
Bialek, T	1SG000	DIRECTOR'S SMART GRID	-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
Orozco, G	1GD000	Pipeline O&M -- Other Services	6,951	9,339	10,074
Orozco, G	1GD001	Pipeline O&M Planning	1,372	1,654	1,783
Orozco, G	1GD002	Measurement & Regulation	2,486	2,898	3,124
Orozco, G	1GD003	Cathodic Protection	844	898	967
Orozco, G	1GD004	Operations Management & Training	1,193	1,514	1,630
		Total	<u>12,846</u>	<u>16,304</u>	<u>17,578</u>
		Total NSS	<u>17,993</u>	<u>22,097</u>	<u>23,814</u>
Orozco, G	2100-3400	GAS TRANSM & DISTR OPERATIONS VP	5	5	6
Orozco, G	2100-3600	TECH SERVICES SUPPORT REDLANDS	-	-	-
Orozco, G	2100-8921	Billed-in Cost Center for GAS DISTRIBUTION	31	35	38
		Total	<u>36</u>	<u>40</u>	<u>44</u>
		Total SS	<u>36</u>	<u>40</u>	<u>44</u>
		Total Distribution Gas	<u>\$ 18,029</u>	<u>\$ 22,137</u>	<u>\$ 23,857</u>

TABLE DH-13
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Dagg, J	1GT000	Pipeline O & M	936	969	1,038
Dagg, J	1GT001	Compressor Station O & M	2,095	2,226	2,402
Dagg, J	1GT002	Transmission Field Technical Services	108	108	116
		Gas Transmission Total	<u>3,139</u>	<u>3,303</u>	<u>3,556</u>
		Total NSS	<u>3,139</u>	<u>3,303</u>	<u>3,556</u>
Dagg, J	2100-8922	Billed-in Cost Center for GAS TRANSMISSION	555	613	660
		Gas Transmission Total	<u>555</u>	<u>613</u>	<u>660</u>
		Total SS	<u>555</u>	<u>613</u>	<u>660</u>
		Total Gas Transmission	<u>\$ 3,694</u>	<u>\$ 3,916</u>	<u>\$ 4,216</u>

TABLE DH-14
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GENERATION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Baerman, D	1EG001	Generation Plant Admin	741	1,052	1,135
Baerman, D	1EG002	Generation Plant Miramar	628	1,507	1,638
Baerman, D	1EG003	Generation Plant Palomar	26,587	29,608	31,347
Baerman, D	1EG004	Renewable Generation Support	329	962	1,042
Baerman, D	1EG005	SVP - Power Supply	567	558	602
		Electric Generation Total	<u>28,852</u>	<u>33,687</u>	<u>35,764</u>
		Total NSS	<u>28,852</u>	<u>33,687</u>	<u>35,764</u>
	2100-8914		-	-	-
		Electric Generation Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Generation Combined	<u>\$ 28,852</u>	<u>\$ 33,687</u>	<u>\$ 35,764</u>

TABLE DH-15
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GENERATION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Baerman, D	1EG001	Generation Plant Admin	741	1,052	1,135
Baerman, D	1EG002	Generation Plant Miramar	628	1,507	1,638
Baerman, D	1EG003	Generation Plant Palomar	26,587	29,608	31,347
Baerman, D	1EG004	Renewable Generation Support	323	943	1,022
Baerman, D	1EG005	SVP - Power Supply	419	412	445
		Total	<u>28,698</u>	<u>33,523</u>	<u>35,587</u>
		Total NSS	<u>28,698</u>	<u>33,523</u>	<u>35,587</u>
	2100-8914		-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Generation Electric Department	<u><u>\$ 28,698</u></u>	<u><u>\$ 33,523</u></u>	<u><u>\$ 35,587</u></u>

TABLE DH-16
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GENERATION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Baerman, D	1EG001	Generation Plant Admin	-	-	-
Baerman, D	1EG002	Generation Plant Miramar	-	-	-
Baerman, D	1EG003	Generation Plant Palomar	-	-	-
Baerman, D	1EG004	Renewable Generation Support	18	51	56
Baerman, D	1EG005	SVP - Power Supply	409	402	434
		Total	<u>426</u>	<u>454</u>	<u>490</u>
		Total NSS	<u>426</u>	<u>454</u>	<u>490</u>
	2100-8914		-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Generation Electric Distribution	<u>\$ 426</u>	<u>\$ 454</u>	<u>\$ 490</u>

TABLE DH-17
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Baerman, D	1EG001	Generation Plant Admin	741	1,052	1,135
Baerman, D	1EG002	Generation Plant Miramar	628	1,507	1,638
Baerman, D	1EG003	Generation Plant Palomar	26,587	29,608	31,347
Baerman, D	1EG004	Renewable Generation Support	305	892	967
Baerman, D	1EG005	SVP - Power Supply	10	10	11
		Total	<u>28,271</u>	<u>33,069</u>	<u>35,098</u>
		Total NSS	<u>28,271</u>	<u>33,069</u>	<u>35,098</u>
	2100-8914		-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Generation Gen	<u>\$ 28,271</u>	<u>\$ 33,069</u>	<u>\$ 35,098</u>

TABLE DH-18
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
GENERATION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Baerman, D	1EG001	Generation Plant Admin	-	-	-
Baerman, D	1EG002	Generation Plant Miramar	-	-	-
Baerman, D	1EG003	Generation Plant Palomar	-	-	-
Baerman, D	1EG004	Renewable Generation Support	6	19	20
Baerman, D	1EG005	SVP - Power Supply	148	146	157
		Total	<u>154</u>	<u>164</u>	<u>177</u>
		Total NSS	<u>154</u>	<u>164</u>	<u>177</u>
	2100-8914		-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Generation Gas	<u>\$ 154</u>	<u>\$ 164</u>	<u>\$ 177</u>

TABLE DH-19
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SONGS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Demarco, M	1ES000	EG -SONGS Wkp_Grp_1	927	1,003	1,003
Demarco, M	1ES001	EG -SONGS Wkp_Grp_2	126,331	119,105	119,105
	1ES002		-	-	-
		Electric Generation - SONGS Total	<u>127,258</u>	<u>120,108</u>	<u>120,108</u>
		Total NSS	<u>127,258</u>	<u>120,108</u>	<u>120,108</u>
	2100-8916		-	-	-
		Electric Generation - SONGS Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total SONGS	<u>\$ 127,258</u>	<u>\$ 120,108</u>	<u>\$ 120,108</u>

TABLE DH-20
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
ENGINEERING COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Stanford, R	1EN000	Gas Engineering	209	700	757
Stanford, R	1EN001	Transmission Pipeline Integrity	747	7,339	7,951
Stanford, R	1EN002	Distribution Integrity Management Program	1,159	3,373	3,651
Stanford, R	1EN003	Public Awareness	73	457	498
		Engineering Total	<u>2,188</u>	<u>11,869</u>	<u>12,858</u>
		Total NSS	<u>2,188</u>	<u>11,869</u>	<u>12,858</u>
Stanford, R	2100-3563	Gas Engineering Codes & Standards	5	11	12
	2100-3569		-	-	-
Stanford, R	2100-3669	Gas Engineering GIS - SDGE	10	11	12
Stanford, R	2100-8920	Billed-in Cost Center for ENGINEERING	1,342	1,858	2,001
		Engineering Total	<u>1,357</u>	<u>1,880</u>	<u>2,025</u>
		Total SS	<u>1,357</u>	<u>1,880</u>	<u>2,025</u>
		Total Engineering Combined	<u><u>3,545</u></u>	<u><u>13,749</u></u>	<u><u>14,883</u></u>

TABLE DH-21
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
ENGINEERING ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Stanford, R	1EN000	Gas Engineering	-	-	-
Stanford, R	1EN001	Transmission Pipeline Integrity	-	-	-
Stanford, R	1EN002	Distribution Integrity Management Program	-	-	-
Stanford, R	1EN003	Public Awareness	65	409	446
		Total	<u>65</u>	<u>409</u>	<u>446</u>
		Total NSS	<u>65</u>	<u>409</u>	<u>446</u>
Stanford, R	2100-3563	Gas Engineering Codes & Standards	-	-	-
	2100-3569		-	-	-
Stanford, R	2100-3669	Gas Engineering GIS - SDGE	-	-	-
Stanford, R	2100-8920	Billed-in Cost Center for ENGINEERING	26	36	39
		Total	<u>26</u>	<u>36</u>	<u>39</u>
		Total SS	<u>26</u>	<u>36</u>	<u>39</u>
		Total Engineering Electric Department	<u>\$ 91</u>	<u>\$ 445</u>	<u>\$ 485</u>

TABLE DH-22
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
ENGINEERING GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Stanford, R	1EN000	Gas Engineering	209	700	757
Stanford, R	1EN001	Transmission Pipeline Integrity	747	7,339	7,951
Stanford, R	1EN002	Distribution Integrity Management Program	1,159	3,373	3,651
Stanford, R	1EN003	Public Awareness	8	48	52
		Total	<u>2,123</u>	<u>11,460</u>	<u>12,411</u>
		Total NSS	<u>2,123</u>	<u>11,460</u>	<u>12,411</u>
Stanford, R	2100-3563	Gas Engineering Codes & Standards	5	11	12
	2100-3569		-	-	-
Stanford, R	2100-3669	Gas Engineering GIS - SDGE	10	11	12
Stanford, R	2100-8920	Billed-in Cost Center for ENGINEERING	1,316	1,822	1,963
		Total	<u>1,331</u>	<u>1,844</u>	<u>1,986</u>
		Total SS	<u>1,331</u>	<u>1,844</u>	<u>1,986</u>
		Total Engineering Gas	<u>\$ 3,453</u>	<u>\$ 13,304</u>	<u>\$ 14,398</u>

TABLE DH-23
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
PROCUREMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Garcia, S	1EP001	Long Term Procurement	1,866	2,511	2,704
Garcia, S	1EP002	Trading & Scheduling	2,478	3,170	3,421
Garcia, S	1EP003	Mid and Back Office	3,088	3,445	3,719
Garcia, S	1EP004	Gas Procurement	-	378	412
Garcia, S	1EP005	Resource Planning	1,183	938	1,012
		SDG&E Electric & Gas Procurement Total	<u>8,615</u>	<u>10,442</u>	<u>11,268</u>
		Total NSS	<u>8,615</u>	<u>10,442</u>	<u>11,268</u>
		SDG&E Electric & Gas Procurement Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Procurement Combined	<u><u>\$ 8,615</u></u>	<u><u>\$ 10,442</u></u>	<u><u>\$ 11,268</u></u>

TABLE DH-24
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
PROCUREMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Garcia, S	1EP001	Long Term Procurement	1,785	2,397	2,581
Garcia, S	1EP002	Trading & Scheduling	2,478	3,170	3,421
Garcia, S	1EP003	Mid and Back Office	3,088	3,445	3,719
Garcia, S	1EP004	Gas Procurement	-	378	412
Garcia, S	1EP005	Resource Planning	938	693	748
		Total	<u>8,289</u>	<u>10,083</u>	<u>10,882</u>
		Total NSS	<u>8,289</u>	<u>10,083</u>	<u>10,882</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Procurement Electric Department	<u><u>\$ 8,289</u></u>	<u><u>\$ 10,083</u></u>	<u><u>\$ 10,882</u></u>

TABLE DH-25
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
PROCUREMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Garcia, S	1EP001	Long Term Procurement	1,779	2,389	2,573
Garcia, S	1EP002	Trading & Scheduling	2,478	3,170	3,421
Garcia, S	1EP003	Mid and Back Office	3,088	3,445	3,719
Garcia, S	1EP004	Gas Procurement	-	378	412
Garcia, S	1EP005	Resource Planning	921	676	730
		Total	<u>8,267</u>	<u>10,059</u>	<u>10,855</u>
		Total NSS	<u>8,267</u>	<u>10,059</u>	<u>10,855</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Procurement Electric Distribution	<u><u>\$ 8,267</u></u>	<u><u>\$ 10,059</u></u>	<u><u>\$ 10,855</u></u>

TABLE DH-26
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
PROCUREMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Garcia, S	1EP001	Long Term Procurement	6	8	8
Garcia, S	1EP002	Trading & Scheduling	-	-	-
Garcia, S	1EP003	Mid and Back Office	-	-	-
Garcia, S	1EP004	Gas Procurement	-	-	-
Garcia, S	1EP005	Resource Planning	17	17	18
		Total	<u>22</u>	<u>25</u>	<u>27</u>
		Total NSS	<u>22</u>	<u>25</u>	<u>27</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Procurement Generation	<u>\$ 22</u>	<u>\$ 25</u>	<u>\$ 27</u>

TABLE DH-27
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
PROCUREMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Garcia, S	1EP001	Long Term Procurement	81	114	123
Garcia, S	1EP002	Trading & Scheduling	-	-	-
Garcia, S	1EP003	Mid and Back Office	-	-	-
Garcia, S	1EP004	Gas Procurement	-	-	-
Garcia, S	1EP005	Resource Planning	245	245	264
		Total	<u>326</u>	<u>359</u>	<u>386</u>
		Total NSS	<u>326</u>	<u>359</u>	<u>386</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Procurement Gas	<u>\$ 326</u>	<u>\$ 359</u>	<u>\$ 386</u>

TABLE DH-28
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Pruschki Jr, P	1EM000	EM-Advanced Metering Operations	4,453	7,483	8,065
Pruschki Jr, P	1EM001	EM-Meter Reading-Operations	8,901	-	-
Pruschki Jr, P	1EM002	EM-Measurement Data Operations	1,046	1,599	1,722
	1EM003		-	-	-
		CS - Electric Metering Total	14,400	9,082	9,787
Fong, E	1BO000	Branch Offices & Authorized Payment Locations	1,793	1,900	2,051
Fong, E	1CC000	Customer Contact Center Operations	9,150	9,638	10,371
Fong, E	1CC001	Customer Contact Center Support	1,927	2,646	2,865
Fong, E	1FO000	Customer Service Field Operations	18,019	14,697	15,821
Fong, E	1FO001	Customer Service Dispatch Operations	2,532	2,662	2,865
Fong, E	1FO002	Customer Service Field Supervision	1,497	1,284	1,382
Fong, E	1FO003	Customer Service Field Management and Support	1,560	1,746	1,880
		CS - Filed Operations & Customer Contact Total	36,478	34,573	37,235
Cordova, K	1IN000	CI-Commun & Research	5,211	8,500	9,226
Cordova, K	1IN001	CI-Clean Energy	994	1,542	1,663
Cordova, K	1IN002	CI-Customer Programs	799	799	868
Cordova, K	1IN003	CI-Customer Assistance	1,058	1,185	1,287
Cordova, K	1IN005	CI- Research, Development, & Demonstration	1,526	4,777	5,193
Cordova, K	1IN006	CI-Electric Clean Transportation	717	2,946	3,193
Cordova, K	1IN008	CI-Commercial, Industrial, & Governmental	4,837	4,957	5,343
		CS - Information Total	15,142	24,706	26,772
Rahon, J	1OO000	BILLING SERVICES	4,142	5,115	5,506
Rahon, J	1OO002	OFFICE CREDIT & COLLECTIONS	2,331	2,776	2,993
Rahon, J	1OO003	BILL DELIVERY	6,491	6,299	6,377
Rahon, J	1OO004	CS TECHNOLOGY SUPPORT	1,071	1,048	1,132
Rahon, J	1OO005	CS OPERATIONS OTHER	1,623	2,482	2,676
		CS - Office Operations Total	15,658	17,720	18,684
		Total NSS	81,678	86,081	92,479
Fong, E	2100-3456	Customer Service Field Staff Manager	122	131	141
Fong, E	2100-3510	CUSTOMER CONTACT CENTERS DIRECTOR	72	6	6
Fong, E	2100-3511	CCC STRATEGY AND ANALYSIS MANAGER	53	57	61
Fong, E	2100-3611	CCC TECHNOLOGY MANAGER	149	77	83
Fong, E	2100-8909	Billed-in Cost Center for CS - FIELD OPERATIONS	1,156	517	557
		CS - Filed Operations & Customer Contact Total	1,552	788	849
Cordova, K	2100-3434	Emerging Technologies	497	347	374
Cordova, K	2100-3464	Environmental Affairs & Policy	68	96	104
Cordova, K	2100-3642	Bio-Fuels Market Development	-	105	113
Cordova, K	2100-8910	Billed-in Cost Center for CUSTOMER INFORMATION	661	807	869
		CS - Information Total	1,226	1,355	1,460
Rahon, J	2100-0006	DIRECTOR OF MARKET SERVICES	27	88	95
Rahon, J	2100-0027	DIRECTOR CS TECHNOLOGY SUPPORT	196	189	204
Rahon, J	2100-0642	CS TECHNOLOGY MANAGER	1,613	2,772	2,989

TABLE DH-28
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Rahon, J	2100-3461	BUSINESS PLANNING & BUDGETS	79	33	36
Rahon, J	2100-3476	SOX PROJECT MANAGEMENT	53	72	78
Rahon, J	2100-3627	CS TECHNOLOGY FIELD SYSTEMS	1	-	-
Rahon, J	2100-8911	Billed-in Cost Center for CS Office Operations	1,017	1,509	1,625
		CS - Office Operations Total	<u>2,986</u>	<u>4,663</u>	<u>5,026</u>
		Total SS	<u>5,764</u>	<u>6,806</u>	<u>7,334</u>
		Total Customer Services Combined	<u><u>\$ 87,442</u></u>	<u><u>\$ 92,887</u></u>	<u><u>\$ 99,813</u></u>

TABLE DH-29
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Pruschki Jr, P	1EM000	EM-Advanced Metering Operations	4,453	7,483	8,065
Pruschki Jr, P	1EM001	EM-Meter Reading-Operations	5,721	-	-
Pruschki Jr, P	1EM002	EM-Measurement Data Operations	855	1,036	1,116
	1EM003		-	-	-
		Total	11,029	8,519	9,181
Fong, E	1BO000	Branch Offices & Authorized Payment Locations	1,162	1,231	1,330
Fong, E	1CC000	Customer Contact Center Operations	5,929	6,245	6,721
Fong, E	1CC001	Customer Contact Center Support	1,249	1,715	1,859
Fong, E	1FO000	Customer Service Field Operations	4,823	3,933	4,235
Fong, E	1FO001	Customer Service Dispatch Operations	1,311	1,378	1,483
Fong, E	1FO002	Customer Service Field Supervision	376	322	347
Fong, E	1FO003	Customer Service Field Management and Support	196	220	237
		Total	15,046	15,045	16,212
Cordova, K	1IN000	CI-Commun & Research	4,669	7,616	8,270
Cordova, K	1IN001	CI-Clean Energy	891	1,382	1,490
Cordova, K	1IN002	CI-Customer Programs	716	716	778
Cordova, K	1IN003	CI-Customer Assistance	948	1,062	1,153
Cordova, K	1IN005	CI- Research, Development, & Demonstration	1,128	3,530	3,843
Cordova, K	1IN006	CI-Electric Clean Transportation	642	2,640	2,862
Cordova, K	1IN008	CI-Commercial, Industrial, & Governmental	4,226	4,331	4,668
		Total	13,220	21,276	23,064
Rahon, J	1OO000	BILLING SERVICES	2,684	3,315	3,569
Rahon, J	1OO002	OFFICE CREDIT & COLLECTIONS	1,510	1,799	1,940
Rahon, J	1OO003	BILL DELIVERY	4,206	4,082	4,134
Rahon, J	1OO004	CS TECHNOLOGY SUPPORT	631	617	667
Rahon, J	1OO005	CS OPERATIONS OTHER	1,232	1,883	2,031
		Total	10,263	11,696	12,341
		Total NSS	49,557	56,536	60,798
Fong, E	2100-3456	Customer Service Field Staff Manager	-	-	-
Fong, E	2100-3510	CUSTOMER CONTACT CENTERS DIRECTOR	47	4	4
Fong, E	2100-3511	CCC STRATEGY AND ANALYSIS MANAGER	34	37	40
Fong, E	2100-3611	CCC TECHNOLOGY MANAGER	97	50	54
Fong, E	2100-8909	Billed-in Cost Center for CS - FIELD OPERATIONS	369	165	178
		Total	546	256	275
Cordova, K	2100-3434	Emerging Technologies	445	311	335
Cordova, K	2100-3464	Environmental Affairs & Policy	61	86	93
Cordova, K	2100-3642	Bio-Fuels Market Development	-	94	101
Cordova, K	2100-8910	Billed-in Cost Center for CUSTOMER INFORMATION	481	587	632
		Total	987	1,078	1,161
Rahon, J	2100-0006	DIRECTOR OF MARKET SERVICES	21	68	73
Rahon, J	2100-0027	DIRECTOR CS TECHNOLOGY SUPPORT	127	122	132
Rahon, J	2100-0642	CS TECHNOLOGY MANAGER	1,045	1,796	1,937

TABLE DH-29
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Rahon, J	2100-3461	BUSINESS PLANNING & BUDGETS	52	22	23
Rahon, J	2100-3476	SOX PROJECT MANAGEMENT	34	47	50
Rahon, J	2100-3627	CS TECHNOLOGY FIELD SYSTEMS	1	-	-
Rahon, J	2100-8911	Billed-in Cost Center for CS Office Operations	669	993	1,069
		Total	<u>1,949</u>	<u>3,048</u>	<u>3,285</u>
		Total SS	<u>3,482</u>	<u>4,381</u>	<u>4,722</u>
		Total Customer Services Electric Department	<u>\$ 53,039</u>	<u>\$ 60,917</u>	<u>\$ 65,520</u>

TABLE DH-30
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Pruschki Jr, P	1EM000	EM-Advanced Metering Operations	4,453	7,483	8,065
Pruschki Jr, P	1EM001	EM-Meter Reading-Operations	5,721	-	-
Pruschki Jr, P	1EM002	EM-Measurement Data Operations	855	1,036	1,116
	1EM003		-	-	-
		Total	11,029	8,519	9,181
Fong, E	1BO000	Branch Offices & Authorized Payment Locations	1,162	1,231	1,330
Fong, E	1CC000	Customer Contact Center Operations	5,929	6,245	6,721
Fong, E	1CC001	Customer Contact Center Support	1,249	1,715	1,859
Fong, E	1FO000	Customer Service Field Operations	4,823	3,933	4,235
Fong, E	1FO001	Customer Service Dispatch Operations	1,311	1,378	1,483
Fong, E	1FO002	Customer Service Field Supervision	376	322	347
Fong, E	1FO003	Customer Service Field Management and Support	196	220	237
		Total	15,046	15,045	16,212
Cordova, K	1IN000	CI-Commun & Research	4,669	7,616	8,270
Cordova, K	1IN001	CI-Clean Energy	891	1,382	1,490
Cordova, K	1IN002	CI-Customer Programs	716	716	778
Cordova, K	1IN003	CI-Customer Assistance	948	1,062	1,153
Cordova, K	1IN005	CI- Research, Development, & Demonstration	1,100	3,444	3,749
Cordova, K	1IN006	CI-Electric Clean Transportation	642	2,640	2,862
Cordova, K	1IN008	CI-Commercial, Industrial, & Governmental	4,226	4,331	4,668
		Total	13,192	21,190	22,971
Rahon, J	1OO000	BILLING SERVICES	2,684	3,315	3,569
Rahon, J	1OO002	OFFICE CREDIT & COLLECTIONS	1,510	1,799	1,940
Rahon, J	1OO003	BILL DELIVERY	4,206	4,082	4,134
Rahon, J	1OO004	CS TECHNOLOGY SUPPORT	631	617	667
Rahon, J	1OO005	CS OPERATIONS OTHER	1,215	1,857	2,003
		Total	10,246	11,670	12,313
		Total NSS	49,513	56,424	60,677
Fong, E	2100-3456	Customer Service Field Staff Manager	-	-	-
Fong, E	2100-3510	CUSTOMER CONTACT CENTERS DIRECTOR	47	4	4
Fong, E	2100-3511	CCC STRATEGY AND ANALYSIS MANAGER	34	37	40
Fong, E	2100-3611	CCC TECHNOLOGY MANAGER	97	50	54
Fong, E	2100-8909	Billed-in Cost Center for CS - FIELD OPERATIONS	369	165	178
		Total	546	256	275
Cordova, K	2100-3434	Emerging Technologies	445	311	335
Cordova, K	2100-3464	Environmental Affairs & Policy	61	86	93
Cordova, K	2100-3642	Bio-Fuels Market Development	-	94	101
Cordova, K	2100-8910	Billed-in Cost Center for CUSTOMER INFORMATION	476	582	626
		Total	983	1,073	1,156
Rahon, J	2100-0006	DIRECTOR OF MARKET SERVICES	21	68	73
Rahon, J	2100-0027	DIRECTOR CS TECHNOLOGY SUPPORT	127	122	132
Rahon, J	2100-0642	CS TECHNOLOGY MANAGER	1,045	1,796	1,937

TABLE DH-30
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Rahon, J	2100-3461	BUSINESS PLANNING & BUDGETS	52	22	23
Rahon, J	2100-3476	SOX PROJECT MANAGEMENT	34	47	50
Rahon, J	2100-3627	CS TECHNOLOGY FIELD SYSTEMS	1	-	-
Rahon, J	2100-8911	Billed-in Cost Center for CS Office Operations	666	988	1,064
		Total	<u>1,945</u>	<u>3,043</u>	<u>3,279</u>
		Total SS	<u>3,474</u>	<u>4,371</u>	<u>4,711</u>
		Total Customer Services Electric Distribution	<u>\$ 52,987</u>	<u>\$ 60,795</u>	<u>\$ 65,387</u>

TABLE DH-31
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Pruschki Jr, P	1EM000	EM-Advanced Metering Operations	-	-	-
Pruschki Jr, P	1EM001	EM-Meter Reading-Operations	0	-	-
Pruschki Jr, P	1EM002	EM-Measurement Data Operations	-	-	-
	1EM003		-	-	-
		Total	0	-	-
Fong, E	1BO000	Branch Offices & Authorized Payment Locations	-	-	-
Fong, E	1CC000	Customer Contact Center Operations	-	-	-
Fong, E	1CC001	Customer Contact Center Support	-	-	-
Fong, E	1FO000	Customer Service Field Operations	-	-	-
Fong, E	1FO001	Customer Service Dispatch Operations	-	-	-
Fong, E	1FO002	Customer Service Field Supervision	-	-	-
Fong, E	1FO003	Customer Service Field Management and Support	-	-	-
		Total	-	-	-
Cordova, K	1IN000	CI-Commun & Research	-	-	-
Cordova, K	1IN001	CI-Clean Energy	-	-	-
Cordova, K	1IN002	CI-Customer Programs	-	-	-
Cordova, K	1IN003	CI-Customer Assistance	-	-	-
Cordova, K	1IN005	CI- Research, Development, & Demonstration	27	86	94
Cordova, K	1IN006	CI-Electric Clean Transportation	-	-	-
Cordova, K	1IN008	CI-Commercial, Industrial, & Governmental	-	-	-
		Total	27	86	94
Rahon, J	1OO000	BILLING SERVICES	-	-	-
Rahon, J	1OO002	OFFICE CREDIT & COLLECTIONS	-	-	-
Rahon, J	1OO003	BILL DELIVERY	-	-	-
Rahon, J	1OO004	CS TECHNOLOGY SUPPORT	-	-	-
Rahon, J	1OO005	CS OPERATIONS OTHER	17	26	28
		Total	17	26	28
		Total NSS	45	112	122
Fong, E	2100-3456	Customer Service Field Staff Manager	-	-	-
Fong, E	2100-3510	CUSTOMER CONTACT CENTERS DIRECTOR	-	-	-
Fong, E	2100-3511	CCC STRATEGY AND ANALYSIS MANAGER	-	-	-
Fong, E	2100-3611	CCC TECHNOLOGY MANAGER	-	-	-
Fong, E	2100-8909	Billed-in Cost Center for CS - FIELD OPERATIONS	-	-	-
		Total	-	-	-
Cordova, K	2100-3434	Emerging Technologies	-	-	-
Cordova, K	2100-3464	Environmental Affairs & Policy	-	-	-
Cordova, K	2100-3642	Bio-Fuels Market Development	-	-	-
Cordova, K	2100-8910	Billed-in Cost Center for CUSTOMER INFORMATION	4	5	5
		Total	4	5	5
Rahon, J	2100-0006	DIRECTOR OF MARKET SERVICES	-	-	-
Rahon, J	2100-0027	DIRECTOR CS TECHNOLOGY SUPPORT	-	-	-
Rahon, J	2100-0642	CS TECHNOLOGY MANAGER	-	-	-

TABLE DH-31
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Rahon, J	2100-3461	BUSINESS PLANNING & BUDGETS	0	0	0
Rahon, J	2100-3476	SOX PROJECT MANAGEMENT	-	-	-
Rahon, J	2100-3627	CS TECHNOLOGY FIELD SYSTEMS	-	-	-
Rahon, J	2100-8911	Billed-in Cost Center for CS Office Operations	3	5	6
		Total	<u>4</u>	<u>5</u>	<u>6</u>
		Total SS	<u>8</u>	<u>10</u>	<u>11</u>
		Total Customer Services Generation	<u>\$ 52</u>	<u>\$ 122</u>	<u>\$ 133</u>

TABLE DH-32
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Pruschki Jr, P	1EM000	EM-Advanced Metering Operations	-	-	-
Pruschki Jr, P	1EM001	EM-Meter Reading-Operations	3,180	-	-
Pruschki Jr, P	1EM002	EM-Measurement Data Operations	191	563	606
	1EM003		-	-	-
		Total	3,371	563	606
Fong, E	1BO000	Branch Offices & Authorized Payment Locations	631	669	721
Fong, E	1CC000	Customer Contact Center Operations	3,221	3,393	3,650
Fong, E	1CC001	Customer Contact Center Support	678	931	1,006
Fong, E	1FO000	Customer Service Field Operations	13,196	10,764	11,586
Fong, E	1FO001	Customer Service Dispatch Operations	1,221	1,284	1,381
Fong, E	1FO002	Customer Service Field Supervision	1,121	962	1,035
Fong, E	1FO003	Customer Service Field Management and Support	1,364	1,526	1,643
		Total	21,432	19,528	21,023
Cordova, K	1IN000	CI-Commun & Research	542	884	956
Cordova, K	1IN001	CI-Clean Energy	103	160	173
Cordova, K	1IN002	CI-Customer Programs	83	83	90
Cordova, K	1IN003	CI-Customer Assistance	110	123	133
Cordova, K	1IN005	CI- Research, Development, & Demonstration	398	1,247	1,350
Cordova, K	1IN006	CI-Electric Clean Transportation	75	306	331
Cordova, K	1IN008	CI-Commercial, Industrial, & Governmental	611	626	675
		Total	1,922	3,430	3,708
Rahon, J	1OO000	BILLING SERVICES	1,458	1,800	1,938
Rahon, J	1OO002	OFFICE CREDIT & COLLECTIONS	821	977	1,053
Rahon, J	1OO003	BILL DELIVERY	2,285	2,217	2,244
Rahon, J	1OO004	CS TECHNOLOGY SUPPORT	440	431	465
Rahon, J	1OO005	CS OPERATIONS OTHER	391	599	645
		Total	5,395	6,024	6,344
		Total NSS	32,121	29,545	31,680
Fong, E	2100-3456	Customer Service Field Staff Manager	122	131	141
Fong, E	2100-3510	CUSTOMER CONTACT CENTERS DIRECTOR	25	2	2
Fong, E	2100-3511	CCC STRATEGY AND ANALYSIS MANAGER	19	20	22
Fong, E	2100-3611	CCC TECHNOLOGY MANAGER	52	27	29
Fong, E	2100-8909	Billed-in Cost Center for CS - FIELD OPERATIONS	787	352	379
		Total	1,006	532	574
Cordova, K	2100-3434	Emerging Technologies	52	36	39
Cordova, K	2100-3464	Environmental Affairs & Policy	7	10	11
Cordova, K	2100-3642	Bio-Fuels Market Development	-	11	12
Cordova, K	2100-8910	Billed-in Cost Center for CUSTOMER INFORMATION	180	220	237
		Total	239	277	299
Rahon, J	2100-0006	DIRECTOR OF MARKET SERVICES	6	20	22
Rahon, J	2100-0027	DIRECTOR CS TECHNOLOGY SUPPORT	69	67	72
Rahon, J	2100-0642	CS TECHNOLOGY MANAGER	568	976	1,052

TABLE DH-32
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
CUSTOMER SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Rahon, J	2100-3461	BUSINESS PLANNING & BUDGETS	27	11	12
Rahon, J	2100-3476	SOX PROJECT MANAGEMENT	19	25	27
Rahon, J	2100-3627	CS TECHNOLOGY FIELD SYSTEMS	0	-	-
Rahon, J	2100-8911	Billed-in Cost Center for CS Office Operations	348	516	556
		Total	<u>1,037</u>	<u>1,615</u>	<u>1,741</u>
		Total SS	<u>2,282</u>	<u>2,425</u>	<u>2,613</u>
		Total Customer Services Gas	<u>\$ 34,403</u>	<u>\$ 31,970</u>	<u>\$ 34,293</u>

TABLE DH-33
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Nichols, J	11T001	IT Cisco Wkp Grp 1	2,880	3,639	3,929
Nichols, J	11T002	IT Cisco Wkp Grp 2	348	348	376
Nichols, J	11T003	IT SW Dev Wkp Grp 3	1,027	3,241	3,508
Nichols, J	11T006	IT Smart Grid	-	2,872	3,109
Nichols, J	11T008	IT SDGE Metering Wkp Grp 8	701	2,887	3,123
Nichols, J	11T009	IT Smart Meter Prog Mgmt Wkp Grp 9	9	1,850	2,010
		Information Technology Total	4,965	14,837	16,056
Phillips, R	10P002	OPEX 20/20 SDGE	2,568	(780)	(839)
		OpEx 20/20 Total	2,568	(780)	(839)
		Total NSS	7,533	14,057	15,216
Nichols, J	2100-0207	TELECOM FIELD VOICE - SDGE	403	452	487
Nichols, J	2100-3064	VP INFORMATION TECHNOLOGY	152	394	425
Nichols, J	2100-3067	IT BUSINESS PLANNING & BUDGETS	192	162	175
Nichols, J	2100-3070	CLIENT SERVICES & ENTERPRISE SUPPORT DIR	249	268	289
Nichols, J	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	497	640	690
Nichols, J	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	605	940	1,014
Nichols, J	2100-3073	ENTERPRISE INTEGRATION SERVICES	639	680	733
Nichols, J	2100-3074	SSDS PROJECT OFFICE	35	88	95
Nichols, J	2100-3076	CORPORATE SYSTEMS	752	781	842
Nichols, J	2100-3078	CUSTOMER CARE SYSTEMS DIRECTOR	146	157	169
Nichols, J	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	2	2	2
Nichols, J	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	386	199	215
Nichols, J	2100-3081	CUSTOMER SYSTEMS SERVICE INTEGRATION	164	785	846
Nichols, J	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-
Nichols, J	2100-3083	SCG CUSTOMER FIELD	-	-	-
Nichols, J	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	425	324	349
Nichols, J	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	80	170	183
Nichols, J	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	159	262	282
Nichols, J	2100-3089	BUSINESS INTELLIGENCE GROUP	679	1,015	1,094
Nichols, J	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	1,399	1,849	1,994
Nichols, J	2100-3094	SOFTWARE DEV - FIELD OPS (SD)	392	1,145	1,235
Nichols, J	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	284	286	308
Nichols, J	2100-3096	NETWORK ENGINEERING-NCS	941	1,095	1,181
Nichols, J	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	510	557	601
Nichols, J	2100-3098	ENTERPRISE SERVER GROUP	253	296	319
Nichols, J	2100-3099	DESKTOP HARDWARE	987	987	1,064
Nichols, J	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	530	695	749
Nichols, J	2100-3101	INFORMATION SECURITY	931	639	689
Nichols, J	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	113	109	118
Nichols, J	2100-3103	CSC CONTRACT SERVICES	3,596	3,417	3,684
Nichols, J	2100-3105	STORAGE AND ADMINISTRATION	672	946	1,020
Nichols, J	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	2,010	2,882	3,107
Nichols, J	2100-3107	ENTERPRISE OPERATIONS	412	503	542
Nichols, J	2100-3315	PROCESS IMPROVEMENT	167	165	178
Nichols, J	2100-3317	IT ACCOUNT MANAGEMENT	308	351	378
Nichols, J	2100-3334	SERVER MANAGEMENT	176	242	261

TABLE DH-33
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Nichols, J	2100-3335	UNIX SERVER GROUP	351	351	378
Nichols, J	2100-3494	DISTRIBUTED CONTRACTS	3,615	3,233	3,233
Nichols, J	2100-3495	MAINFRAME CONTRACTS	2,338	2,850	2,850
Nichols, J	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	294	294	317
Nichols, J	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	356	356	384
Nichols, J	2100-3501	IT NETWORK HARDWARE SOFTWARE	1,154	1,336	1,440
Nichols, J	2100-3502	ENTERPRISE COMMAND CENTER	671	680	733
Nichols, J	2100-3544	WINTEL SERVER GROUP	565	556	599
Nichols, J	2100-3548	ENT SVC MGT & HELP DESK	270	297	320
Nichols, J	2100-3623	SHARED SOFTWARE DEVELOPMENT	1,448	1,981	2,136
Nichols, J	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	98	97	105
Nichols, J	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	52	134	144
Nichols, J	2100-3684	SERVICE DELIVERY - NCS	557	620	668
Nichols, J	2100-3696	DIRECTOR - PROGRAM DELIVERY TEAM	83	-	-
Nichols, J	2100-3697	OPEX 20/20 IT PROGRAM MANAGEMENT	27	43	46
Nichols, J	2100-3698	SERVICE DEVELOPMENT PROGRAM	232	396	427
Nichols, J	2100-3699	SOLUTIONS ARCHITECTURE	282	535	577
Nichols, J	2100-3713	OPEX FIELD FORCE PROGRAM DELIVERY TEAM	-	-	-
Nichols, J	2100-3733	SVP & CITO	159	-	-
Nichols, J	2100-3754	CUSTOMER CARE PROJECT OFFICE	94	166	179
Nichols, J	2100-3760	SCG AMI - IT	-	-	-
Nichols, J	2100-3762	IT OPEX Enterprise Training and CC	-	-	-
Nichols, J	2100-3763	Director - Information Security	1	89	96
Nichols, J	2100-3774	Security Engineering	4	300	323
Nichols, J	2100-3775	Security Operations	3	323	348
Nichols, J	2100-3781	IS Contracts	-	904	904
Nichols, J	2100-4001	Collaboration Services	382	694	748
Nichols, J	2100-4003	IT Communications	-	268	289
Nichols, J	2100-8925	Billed-in Cost Center for Information Technology	669	716	771
Information Technology Total			<u>32,951</u>	<u>40,702</u>	<u>43,338</u>
Total SS			<u>32,951</u>	<u>40,702</u>	<u>43,338</u>
Total IT Combined			<u>\$ 40,484</u>	<u>\$ 54,759</u>	<u>\$ 58,554</u>

TABLE DH-34
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Nichols, J	1IT001	IT Cisco Wkp Grp 1	1,866	2,358	2,548
Nichols, J	1IT002	IT Cisco Wkp Grp 2	226	226	244
Nichols, J	1IT003	IT SW Dev Wkp Grp 3	1,027	3,241	3,508
Nichols, J	1IT006	IT Smart Grid	-	1,861	2,017
Nichols, J	1IT008	IT SDGE Metering Wkp Grp 8	454	1,871	2,026
Nichols, J	1IT009	IT Smart Meter Prog Mgmt Wkp Grp 9	9	1,850	2,010
		Total	3,582	11,406	12,353
Phillips, R	1OP002	OPEX 20/20 SDGE	2,072	(629)	(677)
		Total	2,072	(629)	(677)
		Total NSS	5,654	10,777	11,676
Nichols, J	2100-0207	TELECOM FIELD VOICE - SDGE	105	118	127
Nichols, J	2100-3064	VP INFORMATION TECHNOLOGY	86	222	240
Nichols, J	2100-3067	IT BUSINESS PLANNING & BUDGETS	109	92	99
Nichols, J	2100-3070	CLIENT SERVICES & ENTERPRISE SUPPORT DIR	191	205	221
Nichols, J	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	311	401	432
Nichols, J	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	349	542	584
Nichols, J	2100-3073	ENTERPRISE INTEGRATION SERVICES	408	435	469
Nichols, J	2100-3074	SSDS PROJECT OFFICE	22	55	59
Nichols, J	2100-3076	CORPORATE SYSTEMS	556	577	622
Nichols, J	2100-3078	CUSTOMER CARE SYSTEMS DIRECTOR	95	102	110
Nichols, J	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	1	1	1
Nichols, J	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	250	129	139
Nichols, J	2100-3081	CUSTOMER SYSTEMS SERVICE INTEGRATION	106	509	548
Nichols, J	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-
Nichols, J	2100-3083	SCG CUSTOMER FIELD	-	-	-
Nichols, J	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	275	210	226
Nichols, J	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	56	119	128
Nichols, J	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	-	-	-
Nichols, J	2100-3089	BUSINESS INTELLIGENCE GROUP	459	686	740
Nichols, J	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	981	1,297	1,398
Nichols, J	2100-3094	SOFTWARE DEV - FIELD OPS (SD)	207	603	651
Nichols, J	2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	101	101	109
Nichols, J	2100-3096	NETWORK ENGINEERING-NCS	430	500	540
Nichols, J	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	254	278	299
Nichols, J	2100-3098	ENTERPRISE SERVER GROUP	146	170	184
Nichols, J	2100-3099	DESKTOP HARDWARE	655	655	706
Nichols, J	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	275	360	388
Nichols, J	2100-3101	INFORMATION SECURITY	512	351	379
Nichols, J	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	59	57	62
Nichols, J	2100-3103	CSC CONTRACT SERVICES	1,805	1,716	1,850
Nichols, J	2100-3105	STORAGE AND ADMINISTRATION	366	516	556
Nichols, J	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	960	1,376	1,484
Nichols, J	2100-3107	ENTERPRISE OPERATIONS	232	284	306
Nichols, J	2100-3315	PROCESS IMPROVEMENT	94	93	100
Nichols, J	2100-3317	IT ACCOUNT MANAGEMENT	166	189	204
Nichols, J	2100-3334	SERVER MANAGEMENT	83	114	123

TABLE DH-34
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Nichols, J	2100-3335	UNIX SERVER GROUP	167	167	180
Nichols, J	2100-3494	DISTRIBUTED CONTRACTS	1,708	1,527	1,527
Nichols, J	2100-3495	MAINFRAME CONTRACTS	1,334	1,626	1,626
Nichols, J	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	142	142	153
Nichols, J	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	171	171	184
Nichols, J	2100-3501	IT NETWORK HARDWARE SOFTWARE	584	676	729
Nichols, J	2100-3502	ENTERPRISE COMMAND CENTER	343	347	374
Nichols, J	2100-3544	WINTEL SERVER GROUP	267	262	283
Nichols, J	2100-3548	ENT SVC MGT & HELP DESK	135	149	160
Nichols, J	2100-3623	SHARED SOFTWARE DEVELOPMENT	1,129	1,544	1,665
Nichols, J	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	48	47	51
Nichols, J	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	21	54	58
Nichols, J	2100-3684	SERVICE DELIVERY - NCS	280	311	336
Nichols, J	2100-3696	DIRECTOR - PROGRAM DELIVERY TEAM	43	-	-
Nichols, J	2100-3697	OPEX 20/20 IT PROGRAM MANAGEMENT	16	25	27
Nichols, J	2100-3698	SERVICE DEVELOPMENT PROGRAM	122	208	224
Nichols, J	2100-3699	SOLUTIONS ARCHITECTURE	149	282	304
Nichols, J	2100-3713	OPEX FIELD FORCE PROGRAM DELIVERY TEAM	-	-	-
Nichols, J	2100-3733	SVP & CITO	100	-	-
Nichols, J	2100-3754	CUSTOMER CARE PROJECT OFFICE	61	108	116
Nichols, J	2100-3760	SCG AMI - IT	-	-	-
Nichols, J	2100-3762	IT OPEX Enterprise Training and CC	-	-	-
Nichols, J	2100-3763	Director - Information Security	1	49	53
Nichols, J	2100-3774	Security Engineering	2	165	178
Nichols, J	2100-3775	Security Operations	2	178	191
Nichols, J	2100-3781	IS Contracts	-	497	497
Nichols, J	2100-4001	Collaboration Services	245	444	479
Nichols, J	2100-4003	IT Communications	-	150	161
Nichols, J	2100-8925	Billed-in Cost Center for Information Technology	135	144	155
Total			<u>17,906</u>	<u>22,336</u>	<u>23,797</u>
Total SS			<u>17,906</u>	<u>22,336</u>	<u>23,797</u>
Total IT Electric Department			<u>\$ 23,560</u>	<u>\$ 33,113</u>	<u>\$ 35,473</u>

TABLE DH-35
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Nichols, J	1IT001	IT Cisco Wkp Grp 1	1,866	2,358	2,548
Nichols, J	1IT002	IT Cisco Wkp Grp 2	226	226	244
Nichols, J	1IT003	IT SW Dev Wkp Grp 3	1,027	3,241	3,508
Nichols, J	1IT006	IT Smart Grid	-	1,861	2,017
Nichols, J	1IT008	IT SDGE Metering Wkp Grp 8	454	1,871	2,026
Nichols, J	1IT009	IT Smart Meter Prog Mgmt Wkp Grp 9	9	1,850	2,010
		Total	3,582	11,406	12,353
Phillips, R	1OP002	OPEX 20/20 SDGE	2,072	(629)	(677)
		Total	2,072	(629)	(677)
		Total NSS	5,654	10,777	11,676
Nichols, J	2100-0207	TELECOM FIELD VOICE - SDGE	105	118	127
Nichols, J	2100-3064	VP INFORMATION TECHNOLOGY	85	221	239
Nichols, J	2100-3067	IT BUSINESS PLANNING & BUDGETS	108	91	98
Nichols, J	2100-3070	CLIENT SERVICES & ENTERPRISE SUPPORT DIR	189	204	220
Nichols, J	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	310	399	430
Nichols, J	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	346	538	580
Nichols, J	2100-3073	ENTERPRISE INTEGRATION SERVICES	406	432	466
Nichols, J	2100-3074	SSDS PROJECT OFFICE	22	55	59
Nichols, J	2100-3076	CORPORATE SYSTEMS	542	563	607
Nichols, J	2100-3078	CUSTOMER CARE SYSTEMS DIRECTOR	95	102	110
Nichols, J	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	1	1	1
Nichols, J	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	250	129	139
Nichols, J	2100-3081	CUSTOMER SYSTEMS SERVICE INTEGRATION	106	509	548
Nichols, J	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-
Nichols, J	2100-3083	SCG CUSTOMER FIELD	-	-	-
Nichols, J	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	275	210	226
Nichols, J	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	56	119	128
Nichols, J	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	-	-	-
Nichols, J	2100-3089	BUSINESS INTELLIGENCE GROUP	450	673	726
Nichols, J	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	979	1,294	1,395
Nichols, J	2100-3094	SOFTWARE DEV - FIELD OPS (SD)	206	602	649
Nichols, J	2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	100	101	109
Nichols, J	2100-3096	NETWORK ENGINEERING-NCS	427	497	535
Nichols, J	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	252	275	296
Nichols, J	2100-3098	ENTERPRISE SERVER GROUP	146	170	184
Nichols, J	2100-3099	DESKTOP HARDWARE	643	643	693
Nichols, J	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	273	358	386
Nichols, J	2100-3101	INFORMATION SECURITY	509	349	376
Nichols, J	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	59	57	62
Nichols, J	2100-3103	CSC CONTRACT SERVICES	1,788	1,699	1,832
Nichols, J	2100-3105	STORAGE AND ADMINISTRATION	365	514	554
Nichols, J	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	949	1,361	1,467
Nichols, J	2100-3107	ENTERPRISE OPERATIONS	232	284	306
Nichols, J	2100-3315	PROCESS IMPROVEMENT	94	93	100
Nichols, J	2100-3317	IT ACCOUNT MANAGEMENT	165	188	203
Nichols, J	2100-3334	SERVER MANAGEMENT	83	114	123

TABLE DH-35
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Nichols, J	2100-3335	UNIX SERVER GROUP	166	166	179
Nichols, J	2100-3494	DISTRIBUTED CONTRACTS	1,703	1,523	1,523
Nichols, J	2100-3495	MAINFRAME CONTRACTS	1,334	1,626	1,626
Nichols, J	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	141	141	152
Nichols, J	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	169	169	183
Nichols, J	2100-3501	IT NETWORK HARDWARE SOFTWARE	579	670	722
Nichols, J	2100-3502	ENTERPRISE COMMAND CENTER	340	344	371
Nichols, J	2100-3544	WINTEL SERVER GROUP	266	262	282
Nichols, J	2100-3548	ENT SVC MGT & HELP DESK	134	147	159
Nichols, J	2100-3623	SHARED SOFTWARE DEVELOPMENT	1,120	1,532	1,652
Nichols, J	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	47	47	51
Nichols, J	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	21	53	58
Nichols, J	2100-3684	SERVICE DELIVERY - NCS	278	310	334
Nichols, J	2100-3696	DIRECTOR - PROGRAM DELIVERY TEAM	43	-	-
Nichols, J	2100-3697	OPEX 20/20 IT PROGRAM MANAGEMENT	16	25	27
Nichols, J	2100-3698	SERVICE DEVELOPMENT PROGRAM	121	207	223
Nichols, J	2100-3699	SOLUTIONS ARCHITECTURE	148	280	302
Nichols, J	2100-3713	OPEX FIELD FORCE PROGRAM DELIVERY TEAM	-	-	-
Nichols, J	2100-3733	SVP & CITO	99	-	-
Nichols, J	2100-3754	CUSTOMER CARE PROJECT OFFICE	61	108	116
Nichols, J	2100-3760	SCG AMI - IT	-	-	-
Nichols, J	2100-3762	IT OPEX Enterprise Training and CC	-	-	-
Nichols, J	2100-3763	Director - Information Security	1	49	52
Nichols, J	2100-3774	Security Engineering	2	164	177
Nichols, J	2100-3775	Security Operations	2	176	190
Nichols, J	2100-3781	IS Contracts	-	494	494
Nichols, J	2100-4001	Collaboration Services	241	437	471
Nichols, J	2100-4003	IT Communications	-	149	160
Nichols, J	2100-8925	Billed-in Cost Center for Information Technology	132	142	153
Total			<u>17,778</u>	<u>22,180</u>	<u>23,630</u>
Total SS			<u>17,778</u>	<u>22,180</u>	<u>23,630</u>
Total IT Electric Distribution			<u>\$ 23,433</u>	<u>\$ 32,957</u>	<u>\$ 35,306</u>

TABLE DH-36
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Nichols, J	1IT001	IT Cisco Wkp Grp 1	-	-	-
Nichols, J	1IT002	IT Cisco Wkp Grp 2	-	-	-
Nichols, J	1IT003	IT SW Dev Wkp Grp 3	-	-	-
Nichols, J	1IT006	IT Smart Grid	-	-	-
Nichols, J	1IT008	IT SDGE Metering Wkp Grp 8	-	-	-
Nichols, J	1IT009	IT Smart Meter Prog Mgmt Wkp Grp 9	-	-	-
		Total	-	-	-
Phillips, R	1OP002	OPEX 20/20 SDGE	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
Nichols, J	2100-0207	TELECOM FIELD VOICE - SDGE	-	-	-
Nichols, J	2100-3064	VP INFORMATION TECHNOLOGY	0	1	1
Nichols, J	2100-3067	IT BUSINESS PLANNING & BUDGETS	1	0	1
Nichols, J	2100-3070	CLIENT SERVICES & ENTERPRISE SUPPORT DIR	1	2	2
Nichols, J	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	2	2	3
Nichols, J	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	3	4	5
Nichols, J	2100-3073	ENTERPRISE INTEGRATION SERVICES	2	3	3
Nichols, J	2100-3074	SSDS PROJECT OFFICE	0	0	0
Nichols, J	2100-3076	CORPORATE SYSTEMS	14	14	15
Nichols, J	2100-3078	CUSTOMER CARE SYSTEMS DIRECTOR	-	-	-
Nichols, J	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	-	-	-
Nichols, J	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	-	-	-
Nichols, J	2100-3081	CUSTOMER SYSTEMS SERVICE INTEGRATION	-	-	-
Nichols, J	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-
Nichols, J	2100-3083	SCG CUSTOMER FIELD	-	-	-
Nichols, J	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	-	-	-
Nichols, J	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	-	-	-
Nichols, J	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	-	-	-
Nichols, J	2100-3089	BUSINESS INTELLIGENCE GROUP	9	13	14
Nichols, J	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	2	3	3
Nichols, J	2100-3094	SOFTWARE DEV - FIELD OPS (SD)	0	1	1
Nichols, J	2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	0	0	0
Nichols, J	2100-3096	NETWORK ENGINEERING-NCS	3	4	4
Nichols, J	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	2	3	3
Nichols, J	2100-3098	ENTERPRISE SERVER GROUP	-	-	-
Nichols, J	2100-3099	DESKTOP HARDWARE	12	12	13
Nichols, J	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	2	3	3
Nichols, J	2100-3101	INFORMATION SECURITY	3	2	2
Nichols, J	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	0	0	0
Nichols, J	2100-3103	CSC CONTRACT SERVICES	18	17	18
Nichols, J	2100-3105	STORAGE AND ADMINISTRATION	2	2	2
Nichols, J	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	10	15	16
Nichols, J	2100-3107	ENTERPRISE OPERATIONS	-	-	-
Nichols, J	2100-3315	PROCESS IMPROVEMENT	0	0	1
Nichols, J	2100-3317	IT ACCOUNT MANAGEMENT	1	1	1
Nichols, J	2100-3334	SERVER MANAGEMENT	0	0	0

TABLE DH-36
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Nichols, J	2100-3335	UNIX SERVER GROUP	0	0	0
Nichols, J	2100-3494	DISTRIBUTED CONTRACTS	5	4	4
Nichols, J	2100-3495	MAINFRAME CONTRACTS	-	-	-
Nichols, J	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	1	1	1
Nichols, J	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	2	2	2
Nichols, J	2100-3501	IT NETWORK HARDWARE SOFTWARE	5	6	7
Nichols, J	2100-3502	ENTERPRISE COMMAND CENTER	3	3	3
Nichols, J	2100-3544	WINTEL SERVER GROUP	1	1	1
Nichols, J	2100-3548	ENT SVC MGT & HELP DESK	1	1	2
Nichols, J	2100-3623	SHARED SOFTWARE DEVELOPMENT	8	11	12
Nichols, J	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	0	0	0
Nichols, J	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	0	0	0
Nichols, J	2100-3684	SERVICE DELIVERY - NCS	1	2	2
Nichols, J	2100-3696	DIRECTOR - PROGRAM DELIVERY TEAM	0	-	-
Nichols, J	2100-3697	OPEX 20/20 IT PROGRAM MANAGEMENT	-	-	-
Nichols, J	2100-3698	SERVICE DEVELOPMENT PROGRAM	1	1	1
Nichols, J	2100-3699	SOLUTIONS ARCHITECTURE	1	2	2
Nichols, J	2100-3713	OPEX FIELD FORCE PROGRAM DELIVERY TEAM	-	-	-
Nichols, J	2100-3733	SVP & CITO	1	-	-
Nichols, J	2100-3754	CUSTOMER CARE PROJECT OFFICE	-	-	-
Nichols, J	2100-3760	SCG AMI - IT	-	-	-
Nichols, J	2100-3762	IT OPEX Enterprise Training and CC	-	-	-
Nichols, J	2100-3763	Director - Information Security	0	0	0
Nichols, J	2100-3774	Security Engineering	0	1	1
Nichols, J	2100-3775	Security Operations	0	1	1
Nichols, J	2100-3781	IS Contracts	-	3	3
Nichols, J	2100-4001	Collaboration Services	4	7	8
Nichols, J	2100-4003	IT Communications	-	1	1
Nichols, J	2100-8925	Billed-in Cost Center for Information Technology	2	2	3
Total			128	156	167
Total SS			128	156	167
Total IT Generation			\$ 128	\$ 156	\$ 167

TABLE DH-37
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Nichols, J	1IT001	IT Cisco Wkp Grp 1	1,014	1,281	1,381
Nichols, J	1IT002	IT Cisco Wkp Grp 2	122	122	132
Nichols, J	1IT003	IT SW Dev Wkp Grp 3	-	-	-
Nichols, J	1IT006	IT Smart Grid	-	1,011	1,092
Nichols, J	1IT008	IT SDGE Metering Wkp Grp 8	247	1,016	1,097
Nichols, J	1IT009	IT Smart Meter Prog Mgmt Wkp Grp 9	-	-	-
		Total	1,383	3,431	3,703
Phillips, R	1OP002	OPEX 20/20 SDGE	496	(151)	(163)
		Total	496	(151)	(163)
		Total NSS	1,879	3,280	3,540
Nichols, J	2100-0207	TELECOM FIELD VOICE - SDGE	298	334	360
Nichols, J	2100-3064	VP INFORMATION TECHNOLOGY	66	172	185
Nichols, J	2100-3067	IT BUSINESS PLANNING & BUDGETS	83	70	76
Nichols, J	2100-3070	CLIENT SERVICES & ENTERPRISE SUPPORT DIR	58	63	67
Nichols, J	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	186	239	258
Nichols, J	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	256	398	429
Nichols, J	2100-3073	ENTERPRISE INTEGRATION SERVICES	231	245	265
Nichols, J	2100-3074	SSDS PROJECT OFFICE	13	33	35
Nichols, J	2100-3076	CORPORATE SYSTEMS	196	204	220
Nichols, J	2100-3078	CUSTOMER CARE SYSTEMS DIRECTOR	51	55	60
Nichols, J	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	1	1	1
Nichols, J	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	136	70	76
Nichols, J	2100-3081	CUSTOMER SYSTEMS SERVICE INTEGRATION	58	276	298
Nichols, J	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-
Nichols, J	2100-3083	SCG CUSTOMER FIELD	-	-	-
Nichols, J	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	150	114	123
Nichols, J	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	24	51	55
Nichols, J	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	159	262	282
Nichols, J	2100-3089	BUSINESS INTELLIGENCE GROUP	220	329	355
Nichols, J	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	418	552	595
Nichols, J	2100-3094	SOFTWARE DEV - FIELD OPS (SD)	185	542	584
Nichols, J	2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	183	185	199
Nichols, J	2100-3096	NETWORK ENGINEERING-NCS	511	595	641
Nichols, J	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	256	279	301
Nichols, J	2100-3098	ENTERPRISE SERVER GROUP	107	126	135
Nichols, J	2100-3099	DESKTOP HARDWARE	332	332	358
Nichols, J	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	255	335	361
Nichols, J	2100-3101	INFORMATION SECURITY	419	288	310
Nichols, J	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	54	52	56
Nichols, J	2100-3103	CSC CONTRACT SERVICES	1,791	1,701	1,834
Nichols, J	2100-3105	STORAGE AND ADMINISTRATION	306	430	464
Nichols, J	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	1,050	1,506	1,624
Nichols, J	2100-3107	ENTERPRISE OPERATIONS	180	219	236
Nichols, J	2100-3315	PROCESS IMPROVEMENT	73	72	78
Nichols, J	2100-3317	IT ACCOUNT MANAGEMENT	142	162	175
Nichols, J	2100-3334	SERVER MANAGEMENT	93	128	138

TABLE DH-37
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Nichols, J	2100-3335	UNIX SERVER GROUP	184	184	199
Nichols, J	2100-3494	DISTRIBUTED CONTRACTS	1,907	1,706	1,706
Nichols, J	2100-3495	MAINFRAME CONTRACTS	1,004	1,224	1,224
Nichols, J	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	152	152	164
Nichols, J	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	185	185	199
Nichols, J	2100-3501	IT NETWORK HARDWARE SOFTWARE	570	660	711
Nichols, J	2100-3502	ENTERPRISE COMMAND CENTER	328	333	359
Nichols, J	2100-3544	WINTEL SERVER GROUP	298	294	317
Nichols, J	2100-3548	ENT SVC MGT & HELP DESK	135	148	160
Nichols, J	2100-3623	SHARED SOFTWARE DEVELOPMENT	319	437	471
Nichols, J	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	50	50	54
Nichols, J	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	31	80	87
Nichols, J	2100-3684	SERVICE DELIVERY - NCS	277	309	333
Nichols, J	2100-3696	DIRECTOR - PROGRAM DELIVERY TEAM	40	-	-
Nichols, J	2100-3697	OPEX 20/20 IT PROGRAM MANAGEMENT	11	18	19
Nichols, J	2100-3698	SERVICE DEVELOPMENT PROGRAM	110	188	203
Nichols, J	2100-3699	SOLUTIONS ARCHITECTURE	133	253	273
Nichols, J	2100-3713	OPEX FIELD FORCE PROGRAM DELIVERY TEAM	-	-	-
Nichols, J	2100-3733	SVP & CITO	59	-	-
Nichols, J	2100-3754	CUSTOMER CARE PROJECT OFFICE	33	58	63
Nichols, J	2100-3760	SCG AMI - IT	-	-	-
Nichols, J	2100-3762	IT OPEX Enterprise Training and CC	-	-	-
Nichols, J	2100-3763	Director - Information Security	0	40	43
Nichols, J	2100-3774	Security Engineering	2	135	146
Nichols, J	2100-3775	Security Operations	1	145	157
Nichols, J	2100-3781	IS Contracts	-	407	407
Nichols, J	2100-4001	Collaboration Services	137	250	269
Nichols, J	2100-4003	IT Communications	-	118	128
Nichols, J	2100-8925	Billed-in Cost Center for Information Technology	534	572	616
Total			<u>15,045</u>	<u>18,366</u>	<u>19,540</u>
Total SS			<u>15,045</u>	<u>18,366</u>	<u>19,540</u>
Total IT Gas			<u>\$ 16,924</u>	<u>\$ 21,646</u>	<u>\$ 23,081</u>

TABLE DH-38
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Edgar, S	1EE001	SDGE Field Safety	970	1,005	1,088
		Emergency Preparedness & Safety Total	970	1,005	1,088
Haines, D	1EV000	ENVIRONMENTAL	2,867	3,379	3,667
		Environmental Total	2,867	3,379	3,667
Seifert, J	1RE001	SDGE Facility Operations & Capital Programs	4,107	4,137	4,496
Seifert, J	1RE002	Land Services	624	759	822
Seifert, J	1RE003	SDGE Rents	2,222	3,566	3,566
		Real Estate, Land, & Facilities Total	6,953	8,462	8,884
Madariaga, H	1FS000	Vehicle Rentals and Misc Asset Expenses	154	45	49
	1FS001		-	-	-
Madariaga, H	1FS002	Vehicle Servicing & Repairs	17,489	21,060	22,854
Madariaga, H	1FS003	Maintenance Management	492	660	711
Madariaga, H	1FS005	Amortization	12,564	16,483	16,542
		Fleet Services Total	30,699	38,248	40,156
Sedgwick, K	1SS001	Logistics Shops South	4,052	3,988	4,293
Sedgwick, K	1SS002	Office Services	1,019	1,196	1,292
Sedgwick, K	1SS003	Office Services	2,106	2,164	2,223
Sedgwick, K	1SS004	Logistics Shops South - Pool Purchasing	769	796	857
		Supply Services & Diverse Business Enterprises Total	7,946	8,144	8,665
		Total NSS	49,435	59,238	62,460
Edgar, S	2100-0216	EMERGENCY SERVICES SOUTH	223	257	277
Edgar, S	2100-0739	EMERGENCY SERVICES MANAGEMENT	7	7	8
Edgar, S	2100-3415	UTILITY SECURITY SERVICES	1,396	1,387	1,495
Edgar, S	2100-3572	SES DIRECTOR - SDG&E	404	706	761
Edgar, S	2100-8917	Billed-in Cost Center for EMERGENCY	778	811	873
Edgar, S	2100-4000	ENVIRONMENTAL / REG AFFAIRS-1100-1148	-	213	230
Edgar, S	2100-4014	SECURITY-1100-1133	-	257	277
		Emergency Preparedness & Safety Total	2,808	3,638	3,921
Haines, D	2100-0206	HAZMAT & HAZ WASTE OPS MANAGER	346	361	389
Haines, D	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,146	1,462	1,576
Haines, D	2100-3022	ENVIRONMENTAL MANAGEMENT SOUTH MANAGER	1,895	2,312	2,493
Haines, D	2100-3034	ENVIRONMENTAL MANAGEMENT NORTH MANAGER	-	-	-
Haines, D	2100-3035	SITE ASSESSMENT & MITIGATION	189	313	337
Haines, D	2100-3259	ENVIRONMENTAL FEES - SOCIAL	-	-	-
Haines, D	2100-3282	ENVIRONMENTAL STRATEGY MANAGER	265	586	632
Haines, D	2100-3588	VP ENVIRONMENTAL SAFETY & FACILITIES	145	147	158
Haines, D	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	161	224	242
Haines, D	2100-8918	Billed-in Cost Center for ENVIRONMENTAL	42	122	131
		Environmental Total	4,189	5,527	5,959
Madariaga, H	2100-0188	FLEET FINANCIAL AND SYSTEMS MANAGER	240	211	228
Madariaga, H	2100-0203	FLEET ASSET TEAM	342	325	350

TABLE DH-38
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Madariaga, H	2100-3410	FLEET SERVICES DIRECTOR	(121)	(55)	(59)
Madariaga, H	2100-3411	FLEET OPERATIONAL STRATEGY & SUPPORT	128	171	184
Madariaga, H	2100-3412	FLEET TRAINING AND QUALITY ASSURANCE	82	165	178
Madariaga, H	2100-3673	ASSET PLANNING TEAM LEADER_SDGE	258	265	286
Madariaga, H	2100-8926	Billed-in Cost Center for FLEET SERVICES	593	763	822
		Fleet Services Total	<u>1,522</u>	<u>1,845</u>	<u>1,988</u>
	2100-8924		-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
Seifert, J	2100-0700	SHARED SERVICES RENTS	7,910	9,396	9,396
Seifert, J	2100-0706	RE&F STRATEGIC PORTFOLIO PLNG MANAGER	123	144	155
Seifert, J	2100-0707	FACILITIES - CP REGION	775	797	859
Seifert, J	2100-0708	FACILITIES HQ REGION	65	156	168
Seifert, J	2100-3023	LAND & RIGHT OF WAY MANAGER	1	3	3
Seifert, J	2100-3025	FACILITIES & CAPITAL PROGRAMS - SCRIPPS	700	910	981
Seifert, J	2100-3027	FACILITIES BLD PROJECTS - SOCIAL	-	4	4
Seifert, J	2100-3028	FACILITIES CORPORATE CENTER PROJECTS	-	-	-
Seifert, J	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	35	33	36
Seifert, J	2100-3030	CORPORATE REAL ESTATE MANAGER	139	256	276
Seifert, J	2100-3032	CORPORATE RENTS	3,814	3,966	3,966
Seifert, J	2100-3303	CAPS PRGS RESOURCE MGMT	19	21	23
Seifert, J	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	328	459	495
Seifert, J	2100-3409	FACILITIES WORK MANAGEMENT - SDGE	283	449	484
Seifert, J	2100-3522	AREA FACILITIES NORTH MANAGER	5	5	5
Seifert, J	2100-3607	GIS - LAND RECORDS	33	42	45
Seifert, J	2100-3610	RB DATA CENTER & ANNEX	80	80	86
Seifert, J	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	232	151	163
Seifert, J	2100-8919	Billed-in Cost Center for REAL ESTATE, LAND & Facilities Total	<u>2,114</u>	<u>1,506</u>	<u>1,544</u>
		Real Estate, Land, & Facilities Total	<u>16,656</u>	<u>18,378</u>	<u>18,690</u>
Sedgwick, K	2100-3010	SUPPLY MGMT & FLEET SERVICES VP	200	199	215
Sedgwick, K	2100-3012	BUSINESS PLANNING & BUDGETS MANAGER	120	128	138
Sedgwick, K	2100-3013	SUPPLY MANAGEMENT DIRECTOR	832	834	899
Sedgwick, K	2100-3014	DIVERSE BUSINESS ENTERPRISES DIRECTOR	1,025	979	1,056
Sedgwick, K	2100-3016	SUPPLY CHAIN FOUNDATION	350	395	426
Sedgwick, K	2100-3018	OFFICE SERVICES	2	2	2
Sedgwick, K	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	3	-	-
Sedgwick, K	2100-3267	OFFICE DOCUMENT MANAGEMENT - SOCIAL	-	3	3
Sedgwick, K	2100-3327	PROFESSIONAL SERVICES	236	328	354
Sedgwick, K	2100-3328	GAS PORTFOLIO	22	27	29
Sedgwick, K	2100-3329	ELECTRIC PORTFOLIO	947	935	1,008
Sedgwick, K	2100-3331	FLEET & FACILITIES	264	231	249
Sedgwick, K	2100-3332	IT & TELECOM	589	597	644
Sedgwick, K	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	168	113	122
Sedgwick, K	2100-8927	Billed-in Cost Center for SUPPLY SERVICES & DBE	81	109	117
		Supply Services & Diverse Business Enterprises Total	<u>4,839</u>	<u>4,880</u>	<u>5,261</u>
		Total SS	<u>30,014</u>	<u>34,268</u>	<u>35,820</u>
		Total Support Services Combined	<u>\$ 79,449</u>	<u>\$ 93,506</u>	<u>\$ 98,280</u>

TABLE DH-39
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	1EE001	SDGE Field Safety	717	743	805
		Total	717	743	805
Haines, D	1EV000	ENVIRONMENTAL	2,310	2,723	2,957
		Total	2,310	2,723	2,957
Seifert, J	1RE001	SDGE Facility Operations & Capital Programs	3,035	3,057	3,327
Seifert, J	1RE002	Land Services	520	632	685
Seifert, J	1RE003	SDGE Rents	1,786	2,867	2,867
		Total	5,341	6,556	6,879
Madariaga, H	1FS000	Vehicle Rentals and Misc Asset Expenses	125	36	40
	1FS001		-	-	-
Madariaga, H	1FS002	Vehicle Servicing & Repairs	14,184	17,080	18,549
Madariaga, H	1FS003	Maintenance Management	399	535	577
Madariaga, H	1FS005	Amortization	10,189	13,368	13,416
		Total	24,897	31,019	32,582
Sedgwick, K	1SS001	Logistics Shops South	3,643	3,585	3,859
Sedgwick, K	1SS002	Office Services	793	930	1,006
Sedgwick, K	1SS003	Office Services	1,556	1,599	1,643
Sedgwick, K	1SS004	Logistics Shops South - Pool Purchasing	707	732	789
		Total	6,699	6,847	7,297
		Total NSS	39,964	47,888	50,519
Edgar, S	2100-0216	EMERGENCY SERVICES SOUTH	165	190	205
Edgar, S	2100-0739	EMERGENCY SERVICES MANAGEMENT	5	5	6
Edgar, S	2100-3415	UTILITY SECURITY SERVICES	1,032	1,025	1,105
Edgar, S	2100-3572	SES DIRECTOR - SDG&E	299	522	563
Edgar, S	2100-8917	Billed-in Cost Center for EMERGENCY	575	599	645
Edgar, S	2100-4000	ENVIRONMENTAL / REG AFFAIRS-1100-1148	-	157	170
Edgar, S	2100-4014	SECURITY-1100-1133	-	190	205
		Total	2,075	2,688	2,898
Haines, D	2100-0206	HAZMAT & HAZ WASTE OPS MANAGER	269	281	302
Haines, D	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,146	1,462	1,576
Haines, D	2100-3022	ENVIRONMENTAL MANAGEMENT SOUTH	1,400	1,709	1,842
Haines, D	2100-3034	ENVIRONMENTAL MANAGEMENT NORTH	-	-	-
Haines, D	2100-3035	SITE ASSESSMENT & MITIGATION	35	58	62
Haines, D	2100-3259	ENVIRONMENTAL FEES - SOCIAL	-	-	-
Haines, D	2100-3282	ENVIRONMENTAL STRATEGY MANAGER	196	433	467
Haines, D	2100-3588	VP ENVIRONMENTAL SAFETY & FACILITIES	107	109	117
Haines, D	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	119	166	178
Haines, D	2100-8918	Billed-in Cost Center for ENVIRONMENTAL	31	90	97
		Total	3,303	4,306	4,643
Madariaga, H	2100-0188	FLEET FINANCIAL AND SYSTEMS MANAGER	195	171	185
Madariaga, H	2100-0203	FLEET ASSET TEAM	277	264	284

TABLE DH-39
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Madariaga, H	2100-3410	FLEET SERVICES DIRECTOR	(98)	(45)	(48)
Madariaga, H	2100-3411	FLEET OPERATIONAL STRATEGY & SUPPORT	104	139	150
Madariaga, H	2100-3412	FLEET TRAINING AND QUALITY ASSURANCE	67	134	144
Madariaga, H	2100-3673	ASSET PLANNING TEAM LEADER_SDGE	209	215	232
Madariaga, H	2100-8926	Billed-in Cost Center for FLEET SERVICES	481	619	666
		Total	1,234	1,496	1,613
	2100-8924		-	-	-
		Total	-	-	-
Seifert, J	2100-0700	SHARED SERVICES RENTS	5,845	6,944	6,944
Seifert, J	2100-0706	RE&F STRATEGIC PORTFOLIO PLNG MANAGER	91	106	115
Seifert, J	2100-0707	FACILITIES - CP REGION	573	589	635
Seifert, J	2100-0708	FACILITIES HQ REGION	48	115	124
Seifert, J	2100-3023	LAND & RIGHT OF WAY MANAGER	1	2	2
Seifert, J	2100-3025	FACILITIES & CAPITAL PROGRAMS - SCRIPPS	517	672	725
Seifert, J	2100-3027	FACILITIES BLD PROJECTS - SOCIAL	-	3	3
Seifert, J	2100-3028	FACILITIES CORPORATE CENTER PROJECTS	-	-	-
Seifert, J	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	26	24	26
Seifert, J	2100-3030	CORPORATE REAL ESTATE MANAGER	103	189	204
Seifert, J	2100-3032	CORPORATE RENTS	2,819	2,931	2,931
Seifert, J	2100-3303	CAPS PRGS RESOURCE MGMT	14	16	17
Seifert, J	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	242	339	366
Seifert, J	2100-3409	FACILITIES WORK MANAGEMENT - SDGE	209	332	358
Seifert, J	2100-3522	AREA FACILITIES NORTH MANAGER	4	4	4
Seifert, J	2100-3607	GIS - LAND RECORDS	25	32	35
Seifert, J	2100-3610	RB DATA CENTER & ANNEX	59	59	64
Seifert, J	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	171	112	120
Seifert, J	2100-8919	Billed-in Cost Center for REAL ESTATE, LAND &	1,562	1,113	1,141
		Total	12,310	13,582	13,813
Sedgwick, K	2100-3010	SUPPLY MGMT & FLEET SERVICES VP	148	147	159
Sedgwick, K	2100-3012	BUSINESS PLANNING & BUDGETS MANAGER	89	95	102
Sedgwick, K	2100-3013	SUPPLY MANAGEMENT DIRECTOR	765	767	827
Sedgwick, K	2100-3014	DIVERSE BUSINESS ENTERPRISES DIRECTOR	943	901	971
Sedgwick, K	2100-3016	SUPPLY CHAIN FOUNDATION	322	363	392
Sedgwick, K	2100-3018	OFFICE SERVICES	1	1	2
Sedgwick, K	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	2	-	-
Sedgwick, K	2100-3267	OFFICE DOCUMENT MANAGEMENT - SOCIAL	-	2	2
Sedgwick, K	2100-3327	PROFESSIONAL SERVICES	217	302	325
Sedgwick, K	2100-3328	GAS PORTFOLIO	20	25	27
Sedgwick, K	2100-3329	ELECTRIC PORTFOLIO	871	860	927
Sedgwick, K	2100-3331	FLEET & FACILITIES	231	202	218
Sedgwick, K	2100-3332	IT & TELECOM	542	549	592
Sedgwick, K	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	124	84	90
Sedgwick, K	2100-8927	Billed-in Cost Center for SUPPLY SERVICES & DBE	75	100	108
		Total	4,351	4,399	4,743
		Total SS	23,273	26,472	27,709
		Total Support Services Electric Department	\$ 63,237	\$ 74,360	\$ 78,228

TABLE DH-40
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	1EE001	SDGE Field Safety	699	725	785
		Total	699	725	785
Haines, D	1EV000	ENVIRONMENTAL	2,300	2,711	2,944
		Total	2,300	2,711	2,944
Seifert, J	1RE001	SDGE Facility Operations & Capital Programs	2,961	2,983	3,246
Seifert, J	1RE002	Land Services	512	623	676
Seifert, J	1RE003	SDGE Rents	1,532	2,459	2,459
		Total	5,006	6,066	6,381
Madariaga, H	1FS000	Vehicle Rentals and Misc Asset Expenses	124	36	40
	1FS001		-	-	-
Madariaga, H	1FS002	Vehicle Servicing & Repairs	14,131	17,016	18,481
Madariaga, H	1FS003	Maintenance Management	398	533	575
Madariaga, H	1FS005	Amortization	10,152	13,318	13,366
		Total	24,805	30,904	32,461
Sedgwick, K	1SS001	Logistics Shops South	3,578	3,521	3,791
Sedgwick, K	1SS002	Office Services	791	928	1,003
Sedgwick, K	1SS003	Office Services	1,518	1,560	1,603
Sedgwick, K	1SS004	Logistics Shops South - Pool Purchasing	664	687	740
		Total	6,551	6,697	7,137
		Total NSS	39,361	47,102	49,708
Edgar, S	2100-0216	EMERGENCY SERVICES SOUTH	161	185	200
Edgar, S	2100-0739	EMERGENCY SERVICES MANAGEMENT	5	5	5
Edgar, S	2100-3415	UTILITY SECURITY SERVICES	1,007	1,000	1,078
Edgar, S	2100-3572	SES DIRECTOR - SDG&E	291	509	549
Edgar, S	2100-8917	Billed-in Cost Center for EMERGENCY	561	585	630
Edgar, S	2100-4000	ENVIRONMENTAL / REG AFFAIRS-1100-1148	-	154	166
Edgar, S	2100-4014	SECURITY-1100-1133	-	185	200
		Total	2,025	2,623	2,827
Haines, D	2100-0206	HAZMAT & HAZ WASTE OPS MANAGER	264	275	296
Haines, D	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,146	1,462	1,576
Haines, D	2100-3022	ENVIRONMENTAL MANAGEMENT SOUTH	1,366	1,667	1,797
Haines, D	2100-3034	ENVIRONMENTAL MANAGEMENT NORTH	-	-	-
Haines, D	2100-3035	SITE ASSESSMENT & MITIGATION	34	56	61
Haines, D	2100-3259	ENVIRONMENTAL FEES - SOCIAL	-	-	-
Haines, D	2100-3282	ENVIRONMENTAL STRATEGY MANAGER	191	423	456
Haines, D	2100-3588	VP ENVIRONMENTAL SAFETY & FACILITIES	105	106	114
Haines, D	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	116	162	174
Haines, D	2100-8918	Billed-in Cost Center for ENVIRONMENTAL	30	88	95
		Total	3,252	4,238	4,570
Madariaga, H	2100-0188	FLEET FINANCIAL AND SYSTEMS MANAGER	194	170	184
Madariaga, H	2100-0203	FLEET ASSET TEAM	276	263	283

TABLE DH-40
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Madariaga, H	2100-3410	FLEET SERVICES DIRECTOR	(98)	(44)	(48)
Madariaga, H	2100-3411	FLEET OPERATIONAL STRATEGY & SUPPORT	103	138	149
Madariaga, H	2100-3412	FLEET TRAINING AND QUALITY ASSURANCE	66	133	144
Madariaga, H	2100-3673	ASSET PLANNING TEAM LEADER_SDGE	208	214	231
Madariaga, H	2100-8926	Billed-in Cost Center for FLEET SERVICES	479	617	664
		Total	1,230	1,491	1,607
	2100-8924		-	-	-
		Total	-	-	-
Seifert, J	2100-0700	SHARED SERVICES RENTS	5,830	6,926	6,926
Seifert, J	2100-0706	RE&F STRATEGIC PORTFOLIO PLNG MANAGER	89	104	112
Seifert, J	2100-0707	FACILITIES - CP REGION	559	575	620
Seifert, J	2100-0708	FACILITIES HQ REGION	47	112	121
Seifert, J	2100-3023	LAND & RIGHT OF WAY MANAGER	1	2	2
Seifert, J	2100-3025	FACILITIES & CAPITAL PROGRAMS - SCRIPPS	505	656	707
Seifert, J	2100-3027	FACILITIES BLD PROJECTS - SOCIAL	-	3	3
Seifert, J	2100-3028	FACILITIES CORPORATE CENTER PROJECTS	-	-	-
Seifert, J	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	25	24	26
Seifert, J	2100-3030	CORPORATE REAL ESTATE MANAGER	101	185	200
Seifert, J	2100-3032	CORPORATE RENTS	2,813	2,925	2,925
Seifert, J	2100-3303	CAPS PRGS RESOURCE MGMT	14	15	16
Seifert, J	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	236	331	357
Seifert, J	2100-3409	FACILITIES WORK MANAGEMENT - SDGE	204	324	349
Seifert, J	2100-3522	AREA FACILITIES NORTH MANAGER	4	4	4
Seifert, J	2100-3607	GIS - LAND RECORDS	25	31	34
Seifert, J	2100-3610	RB DATA CENTER & ANNEX	58	58	62
Seifert, J	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	167	109	117
Seifert, J	2100-8919	Billed-in Cost Center for REAL ESTATE, LAND &	1,552	1,105	1,133
		Total	12,228	13,489	13,715
Sedgwick, K	2100-3010	SUPPLY MGMT & FLEET SERVICES VP	144	143	155
Sedgwick, K	2100-3012	BUSINESS PLANNING & BUDGETS MANAGER	87	92	100
Sedgwick, K	2100-3013	SUPPLY MANAGEMENT DIRECTOR	718	720	776
Sedgwick, K	2100-3014	DIVERSE BUSINESS ENTERPRISES DIRECTOR	885	845	911
Sedgwick, K	2100-3016	SUPPLY CHAIN FOUNDATION	302	341	368
Sedgwick, K	2100-3018	OFFICE SERVICES	1	1	2
Sedgwick, K	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	2	-	-
Sedgwick, K	2100-3267	OFFICE DOCUMENT MANAGEMENT - SOCIAL	-	2	2
Sedgwick, K	2100-3327	PROFESSIONAL SERVICES	204	283	305
Sedgwick, K	2100-3328	GAS PORTFOLIO	19	23	25
Sedgwick, K	2100-3329	ELECTRIC PORTFOLIO	817	807	870
Sedgwick, K	2100-3331	FLEET & FACILITIES	219	191	206
Sedgwick, K	2100-3332	IT & TELECOM	508	515	556
Sedgwick, K	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	121	81	88
Sedgwick, K	2100-8927	Billed-in Cost Center for SUPPLY SERVICES & DBE	70	94	101
		Total	4,097	4,140	4,464
		Total SS	22,831	25,981	27,182
		Total Support Services Electric Distribution	\$ 62,192	\$ 73,083	\$ 76,890

TABLE DH-41
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009		
			Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Edgar, S	1EE001	SDGE Field Safety	17	18	20
		Total	17	18	20
Haines, D	1EV000	ENVIRONMENTAL	10	12	13
		Total	10	12	13
Seifert, J	1RE001	SDGE Facility Operations & Capital Programs	74	74	81
Seifert, J	1RE002	Land Services	7	9	9
Seifert, J	1RE003	SDGE Rents	254	408	408
		Total	335	491	498
Madariaga, H	1FS000	Vehicle Rentals and Misc Asset Expenses	0	0	0
	1FS001		-	-	-
Madariaga, H	1FS002	Vehicle Servicing & Repairs	52	63	69
Madariaga, H	1FS003	Maintenance Management	1	2	2
Madariaga, H	1FS005	Amortization	38	49	50
		Total	92	115	121
Sedgwick, K	1SS001	Logistics Shops South	65	64	69
Sedgwick, K	1SS002	Office Services	2	2	3
Sedgwick, K	1SS003	Office Services	38	39	40
Sedgwick, K	1SS004	Logistics Shops South - Pool Purchasing	44	45	49
		Total	149	151	160
		Total NSS	603	786	811
Edgar, S	2100-0216	EMERGENCY SERVICES SOUTH	4	5	5
Edgar, S	2100-0739	EMERGENCY SERVICES MANAGEMENT	0	0	0
Edgar, S	2100-3415	UTILITY SECURITY SERVICES	25	25	27
Edgar, S	2100-3572	SES DIRECTOR - SDG&E	7	13	14
Edgar, S	2100-8917	Billed-in Cost Center for EMERGENCY	14	15	16
Edgar, S	2100-4000	ENVIRONMENTAL / REG AFFAIRS-1100-1148	-	4	4
Edgar, S	2100-4014	SECURITY-1100-1133	-	5	5
		Total	51	65	71
Haines, D	2100-0206	HAZMAT & HAZ WASTE OPS MANAGER	5	6	6
Haines, D	2100-0632	ENVIRONMENTAL LAB OPERATIONS	-	-	-
Haines, D	2100-3022	ENVIRONMENTAL MANAGEMENT SOUTH	34	42	45
Haines, D	2100-3034	ENVIRONMENTAL MANAGEMENT NORTH	-	-	-
Haines, D	2100-3035	SITE ASSESSMENT & MITIGATION	1	1	2
Haines, D	2100-3259	ENVIRONMENTAL FEES - SOCIAL	-	-	-
Haines, D	2100-3282	ENVIRONMENTAL STRATEGY MANAGER	5	11	11
Haines, D	2100-3588	VP ENVIRONMENTAL SAFETY & FACILITIES	3	3	3
Haines, D	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	3	4	4
Haines, D	2100-8918	Billed-in Cost Center for ENVIRONMENTAL	1	2	2
		Total	51	68	73
Madariaga, H	2100-0188	FLEET FINANCIAL AND SYSTEMS MANAGER	1	1	1
Madariaga, H	2100-0203	FLEET ASSET TEAM	1	1	1

TABLE DH-41
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Madariaga, H	2100-3410	FLEET SERVICES DIRECTOR	(0)	(0)	(0)
Madariaga, H	2100-3411	FLEET OPERATIONAL STRATEGY & SUPPORT	0	1	1
Madariaga, H	2100-3412	FLEET TRAINING AND QUALITY ASSURANCE	0	0	1
Madariaga, H	2100-3673	ASSET PLANNING TEAM LEADER_SDGE	1	1	1
Madariaga, H	2100-8926	Billed-in Cost Center for FLEET SERVICES	2	2	2
		Total	5	6	6
	2100-8924		-	-	-
		Total	-	-	-
Seifert, J	2100-0700	SHARED SERVICES RENTS	15	18	18
Seifert, J	2100-0706	RE&F STRATEGIC PORTFOLIO PLNG MANAGER	2	3	3
Seifert, J	2100-0707	FACILITIES - CP REGION	14	14	15
Seifert, J	2100-0708	FACILITIES HQ REGION	1	3	3
Seifert, J	2100-3023	LAND & RIGHT OF WAY MANAGER	0	0	0
Seifert, J	2100-3025	FACILITIES & CAPITAL PROGRAMS - SCRIPPS	13	16	18
Seifert, J	2100-3027	FACILITIES BLD PROJECTS - SOCIAL	-	0	0
Seifert, J	2100-3028	FACILITIES CORPORATE CENTER PROJECTS	-	-	-
Seifert, J	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	1	1	1
Seifert, J	2100-3030	CORPORATE REAL ESTATE MANAGER	2	4	4
Seifert, J	2100-3032	CORPORATE RENTS	5	6	6
Seifert, J	2100-3303	CAPS PRGS RESOURCE MGMT	0	0	0
Seifert, J	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	6	8	9
Seifert, J	2100-3409	FACILITIES WORK MANAGEMENT - SDGE	5	8	9
Seifert, J	2100-3522	AREA FACILITIES NORTH MANAGER	0	0	0
Seifert, J	2100-3607	GIS - LAND RECORDS	1	1	1
Seifert, J	2100-3610	RB DATA CENTER & ANNEX	1	1	2
Seifert, J	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	4	3	3
Seifert, J	2100-8919	Billed-in Cost Center for REAL ESTATE, LAND &	11	8	8
		Total	81	94	99
Sedgwick, K	2100-3010	SUPPLY MGMT & FLEET SERVICES VP	4	4	4
Sedgwick, K	2100-3012	BUSINESS PLANNING & BUDGETS MANAGER	2	2	2
Sedgwick, K	2100-3013	SUPPLY MANAGEMENT DIRECTOR	47	48	51
Sedgwick, K	2100-3014	DIVERSE BUSINESS ENTERPRISES DIRECTOR	58	56	60
Sedgwick, K	2100-3016	SUPPLY CHAIN FOUNDATION	20	23	24
Sedgwick, K	2100-3018	OFFICE SERVICES	0	0	0
Sedgwick, K	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	0	-	-
Sedgwick, K	2100-3267	OFFICE DOCUMENT MANAGEMENT - SOCIAL	-	0	0
Sedgwick, K	2100-3327	PROFESSIONAL SERVICES	13	19	20
Sedgwick, K	2100-3328	GAS PORTFOLIO	1	2	2
Sedgwick, K	2100-3329	ELECTRIC PORTFOLIO	54	53	57
Sedgwick, K	2100-3331	FLEET & FACILITIES	13	11	12
Sedgwick, K	2100-3332	IT & TELECOM	34	34	37
Sedgwick, K	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	3	2	2
Sedgwick, K	2100-8927	Billed-in Cost Center for SUPPLY SERVICES & DBE	5	6	7
		Total	254	259	279
		Total SS	442	491	527
		Total Support Services Generation	\$ 1,045	\$ 1,277	\$ 1,338

TABLE DH-42
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Edgar, S	1EE001	SDGE Field Safety	253	262	283
		Total	253	262	283
Haines, D	1EV000	ENVIRONMENTAL	557	656	710
		Total	557	656	710
Seifert, J	1RE001	SDGE Facility Operations & Capital Programs	1,072	1,080	1,169
Seifert, J	1RE002	Land Services	104	127	137
Seifert, J	1RE003	SDGE Rents	436	699	699
		Total	1,612	1,906	2,005
Madariaga, H	1FS000	Vehicle Rentals and Misc Asset Expenses	29	9	9
	1FS001		-	-	-
Madariaga, H	1FS002	Vehicle Servicing & Repairs	3,305	3,980	4,305
Madariaga, H	1FS003	Maintenance Management	93	125	134
Madariaga, H	1FS005	Amortization	2,375	3,115	3,126
		Total	5,802	7,229	7,574
Sedgwick, K	1SS001	Logistics Shops South	409	403	433
Sedgwick, K	1SS002	Office Services	226	266	287
Sedgwick, K	1SS003	Office Services	550	565	579
Sedgwick, K	1SS004	Logistics Shops South - Pool Purchasing	62	64	69
		Total	1,247	1,297	1,368
		Total NSS	9,471	11,350	11,941
Edgar, S	2100-0216	EMERGENCY SERVICES SOUTH	58	67	72
Edgar, S	2100-0739	EMERGENCY SERVICES MANAGEMENT	2	2	2
Edgar, S	2100-3415	UTILITY SECURITY SERVICES	364	362	390
Edgar, S	2100-3572	SES DIRECTOR - SDG&E	105	184	199
Edgar, S	2100-8917	Billed-in Cost Center for EMERGENCY	203	212	228
Edgar, S	2100-4000	ENVIRONMENTAL / REG AFFAIRS-1100-1148	-	56	60
Edgar, S	2100-4014	SECURITY-1100-1133	-	67	72
		Total	733	950	1,023
Haines, D	2100-0206	HAZMAT & HAZ WASTE OPS MANAGER	77	80	87
Haines, D	2100-0632	ENVIRONMENTAL LAB OPERATIONS	-	-	-
Haines, D	2100-3022	ENVIRONMENTAL MANAGEMENT SOUTH	495	603	651
Haines, D	2100-3034	ENVIRONMENTAL MANAGEMENT NORTH	-	-	-
Haines, D	2100-3035	SITE ASSESSMENT & MITIGATION	154	255	275
Haines, D	2100-3259	ENVIRONMENTAL FEES - SOCIAL	-	-	-
Haines, D	2100-3282	ENVIRONMENTAL STRATEGY MANAGER	69	153	165
Haines, D	2100-3588	VP ENVIRONMENTAL SAFETY & FACILITIES	38	38	41
Haines, D	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	42	58	63
Haines, D	2100-8918	Billed-in Cost Center for ENVIRONMENTAL	11	32	34
		Total	886	1,221	1,316
Madariaga, H	2100-0188	FLEET FINANCIAL AND SYSTEMS MANAGER	45	40	43
Madariaga, H	2100-0203	FLEET ASSET TEAM	65	61	66

TABLE DH-42
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
SUPPORT SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Madariaga, H	2100-3410	FLEET SERVICES DIRECTOR	(23)	(10)	(11)
Madariaga, H	2100-3411	FLEET OPERATIONAL STRATEGY & SUPPORT	24	32	35
Madariaga, H	2100-3412	FLEET TRAINING AND QUALITY ASSURANCE	15	31	34
Madariaga, H	2100-3673	ASSET PLANNING TEAM LEADER_SDGE	49	50	54
Madariaga, H	2100-8926	Billed-in Cost Center for FLEET SERVICES	112	144	155
		Total	288	349	376
	2100-8924		-	-	-
		Total	-	-	-
Seifert, J	2100-0700	SHARED SERVICES RENTS	2,065	2,452	2,452
Seifert, J	2100-0706	RE&F STRATEGIC PORTFOLIO PLNG MANAGER	32	38	41
Seifert, J	2100-0707	FACILITIES - CP REGION	202	208	224
Seifert, J	2100-0708	FACILITIES HQ REGION	17	41	44
Seifert, J	2100-3023	LAND & RIGHT OF WAY MANAGER	0	1	1
Seifert, J	2100-3025	FACILITIES & CAPITAL PROGRAMS - SCRIPPS	183	238	256
Seifert, J	2100-3027	FACILITIES BLD PROJECTS - SOCIAL	-	1	1
Seifert, J	2100-3028	FACILITIES CORPORATE CENTER PROJECTS	-	-	-
Seifert, J	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	9	9	9
Seifert, J	2100-3030	CORPORATE REAL ESTATE MANAGER	36	67	72
Seifert, J	2100-3032	CORPORATE RENTS	995	1,035	1,035
Seifert, J	2100-3303	CAPS PRGS RESOURCE MGMT	5	5	6
Seifert, J	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	86	120	129
Seifert, J	2100-3409	FACILITIES WORK MANAGEMENT - SDGE	74	117	126
Seifert, J	2100-3522	AREA FACILITIES NORTH MANAGER	1	1	1
Seifert, J	2100-3607	GIS - LAND RECORDS	8	10	11
Seifert, J	2100-3610	RB DATA CENTER & ANNEX	21	21	23
Seifert, J	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	61	39	42
Seifert, J	2100-8919	Billed-in Cost Center for REAL ESTATE, LAND &	552	393	403
		Total	4,346	4,796	4,877
Sedgwick, K	2100-3010	SUPPLY MGMT & FLEET SERVICES VP	52	52	56
Sedgwick, K	2100-3012	BUSINESS PLANNING & BUDGETS MANAGER	31	33	36
Sedgwick, K	2100-3013	SUPPLY MANAGEMENT DIRECTOR	67	67	72
Sedgwick, K	2100-3014	DIVERSE BUSINESS ENTERPRISES DIRECTOR	82	78	84
Sedgwick, K	2100-3016	SUPPLY CHAIN FOUNDATION	28	32	34
Sedgwick, K	2100-3018	OFFICE SERVICES	1	1	1
Sedgwick, K	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	1	-	-
Sedgwick, K	2100-3267	OFFICE DOCUMENT MANAGEMENT - SOCIAL	-	1	1
Sedgwick, K	2100-3327	PROFESSIONAL SERVICES	19	26	28
Sedgwick, K	2100-3328	GAS PORTFOLIO	2	2	2
Sedgwick, K	2100-3329	ELECTRIC PORTFOLIO	76	75	81
Sedgwick, K	2100-3331	FLEET & FACILITIES	33	29	31
Sedgwick, K	2100-3332	IT & TELECOM	47	48	51
Sedgwick, K	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	44	29	32
Sedgwick, K	2100-8927	Billed-in Cost Center for SUPPLY SERVICES & DBE	6	9	9
		Total	488	481	519
		Total SS	6,741	7,796	8,111
		Total Support Services Gas	\$ 16,212	\$ 19,146	\$ 20,052

TABLE DH-43
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
ADMINISTRATIVE AND GENERAL COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Shepherd, C	1GE001	Media and Employee Communications	-	807	870
		A&G - External Affairs & Legal Total	-	807	870
Deremer, K	1CN001	Cost Accounting	1,981	2,051	2,208
Deremer, K	1CN005	Sundry Billing	187	223	240
Deremer, K	1CN006	Claims	620	598	644
Deremer, K	1CN010	Claims Pmts & Recovery - SDG&E	6,244	6,914	7,527
Deremer, K	1RA001	Elec Frcsting & Tariffs	2,595	1,305	1,405
Deremer, K	1RA003	FERC, CAISO, & COMPLIANCE	672	1,138	1,228
		A&G - Controller/Finance/Regulatory Affairs Total	12,299	12,229	13,253
Robinson, D	1PB000	HEALTH & WELFARE INSURANCE-MEDICAL	57,752	79,140	79,140
Robinson, D	1CP000	Comp-ICP	61,766	56,996	60,552
		A&G - Employee Benefits Total	119,518	136,136	139,692
Edgar, S	1HR002	Staffing	1,530	1,577	1,705
Edgar, S	1HR003	Relocation	72	500	545
Edgar, S	1HR004	CEO and President & COO	1,260	1,430	1,536
Edgar, S	1HR007	Long Term Disability	5,546	6,868	6,868
Edgar, S	1HR008	DIVERSITY & OE	-	949	1,023
		A&G - Human Resources Total	8,408	11,324	11,676
Sarkaria, D	1PN000	Pension	74,037	74,037	74,037
		A&G - Pension & Other Post Retirement Benefits	74,037	74,037	74,037
Folkmann, B	1SE000	SECC	89,056	59,265	59,265
		A&G - Sempra Corp General Total	89,056	59,265	59,265
De Bont, M	1SN000	SECC PROP INS NON-NUCLEAR - 924.0	55,205	97,509	97,509
		A&G - Sempra Corp Insurance Total	55,205	97,509	97,509
Moersen, P	2100-SAXX	Shared Asset Expense	-	51,478	51,478
		Total	-	51,478	51,478
		Total NSS	358,523	442,785	447,780
Edgar, S	2100-0002		-	-	-
Edgar, S	2100-0279	VP of HR - SDGE	159	299	322
Edgar, S	2100-0284	LABOR AND BUSINESS PARTNER SOUTH	593	657	708
Edgar, S	2100-0726	HR RESEARCH & ANALYSIS	302	491	529
Edgar, S	2100-3505	ECS - SD - CSS	415	453	488
Edgar, S	2100-3506	WELLNESS - SDGE	170	185	199
Edgar, S	2100-3507	HR BUSINESS PARTNER NORTH	35	-	-
Edgar, S	2100-3508	HR PROJECTS & COMPENSATION	136	240	259
Edgar, S	2100-3519	ECS - LA - CSS	184	182	196
Edgar, S	2100-3550	ECS - LA - USS	1	-	-

TABLE DH-43
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
ADMINISTRATIVE AND GENERAL COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	2100-3552	ORGANIZATIONAL DEVELOPMENT	257	3	3
Edgar, S	2100-3628	HR SERVICES & ANALYSIS	61	63	68
Edgar, S	2100-3679	ORGANIZATION EFFECTIVENESS	407	1,105	1,191
Edgar, S	2100-3694	WORKFORCE READINESS	41	76	82
Edgar, S	2100-8904	Billed-in Cost Center for HUMAN RESOURCES	931	309	333
		A&G - Human Resources Total	3,692	4,063	4,380
Deremer, K	2100-0071	FINL PLANNING	505	449	484
Deremer, K	2100-0274	AFFILIATE BILLING & COSTING	289	319	344
Deremer, K	2100-0275	BUSINESS PLANNING & BUDGETS	123	278	300
Deremer, K	2100-0657	CFO - CONTROLLER - VP	210	205	221
Deremer, K	2100-1343	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	69	44	47
Deremer, K	2100-3050	Utility Accounting	144	168	181
Deremer, K	2100-3051	Financial Accounting	433	423	456
Deremer, K	2100-3052	Regulatory Reporting	524	504	543
Deremer, K	2100-3058	ACCOUNTS PAYABLE	835	674	727
Deremer, K	2100-3115	CLAIMS	115	133	143
Deremer, K	2100-3492	FINANCIAL SYSTEMS & BUSINESS CONTROLS	99	118	127
Deremer, K	2100-3493	FINANCIAL SYSTEMS CLIENT SPT - RECORDING	176	174	188
Deremer, K	2100-3555	BUSINESS CONTROLS	112	200	216
Deremer, K	2100-3636	ACCOUNTING OPERATIONS	151	134	144
Deremer, K	2100-3662	PLANNING AND ANALYSIS	111	96	104
Deremer, K	2100-3681	CAPITAL BUDGETS	184	168	181
Deremer, K	2100-3702	SUNDRY SERVICES POLICY & COMPL	87	72	78
Deremer, K	2100-3798	Bank Rec & Escheatment	-	244	263
Deremer, K	2100-4007	Business Planning	-	65	70
Deremer, K	2100-8901	Billed-in Cost Center for A&G - Reg Affairs, Controller	2,659	3,064	3,300
Deremer, K	2100-0272	STRATEGIC ANALYSIS	40	39	42
Deremer, K	2100-3161	SVP - Finance, Regulatory & Legislative Affairs	307	525	566
Deremer, K	2100-3162	REGULATORY AFFAIRS SAN FRANCISCO OFFICE	577	514	554
Deremer, K	2100-3427	CALIFORNIA CASE MANAGEMENT	818	952	1,026
Deremer, K	2100-3429	FINANCIAL ANALYSIS	488	619	667
Deremer, K	2100-3430	CALIFORNIA REGULATORY INFORMATION	282	271	292
Deremer, K	2100-3583	REVENUE REQUIREMENTS	94	113	122
Deremer, K	2100-3590	RISK MANAGEMENT	298	340	367
Deremer, K	2100-3594	AFFILIATE COMPLIANCE	236	243	262
Deremer, K	2100-3602	GENERAL RATE CASE	344	2,107	2,272
Deremer, K	2100-3663	FINANCIAL ANALYSIS	285	309	333
Deremer, K	2100-3717	REGULATORY TARIFFS	-	-	-
Deremer, K	2100-3724	STRATEGIC ANALYSIS	102	375	404
Deremer, K	2100-3797	REGULATORY STRATEGY	-	136	147
Deremer, K	2100-4005	STATE AGENCY AFFAIRS-1100-0160	-	76	82
Deremer, K	2100-4006	LEGISLATIVE AFFAIRS-1100-1400	-	431	465
		A&G - Controller/Finance/Regulatory Affairs Total	10,697	14,582	15,718
Shepherd, C	2100-0003	VP & General Counsel - SDGE Legal	-	386	416
Shepherd, C	2100-3791	VP External Affairs	-	682	735
Shepherd, C	2100-3796	Legal	-	6,310	6,803
Shepherd, C	2100-4008	Media/Employee Communications	-	263	284
Shepherd, C	2100-4009	Community Relations - SD	-	527	568
Shepherd, C	2100-4011	Corp Community Partnerships	-	303	327
Shepherd, C	2100-8928	Billed-in Cost Center for External Affairs & Legal	-	175	188
		A&G - External Affairs & Legal Total	-	8,646	9,322
		Total SS	14,389	27,291	29,421
		Total A&G Combined	\$ 372,912	\$ 470,076	\$ 477,200

TABLE DH-44
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Shepherd, C	1GE001	Media and Employee Communications	-	596	643
		Total	-	596	643
Deremer, K	1CN001	Cost Accounting	1,464	1,516	1,632
Deremer, K	1CN005	Sundry Billing	138	165	177
Deremer, K	1CN006	Claims	458	442	476
Deremer, K	1CN010	Claims Pmts & Recovery - SDG&E	4,614	5,109	5,571
Deremer, K	1RA001	Elec Frcting & Tariffs	1,918	964	1,039
Deremer, K	1RA003	FERC, CAISO, & COMPLIANCE	497	841	908
		Total	9,089	9,037	9,803
Robinson, D	1PB000	HEALTH & WELFARE INSURANCE-MEDICAL	42,679	58,484	58,484
Robinson, D	1CP000	Comp-ICP	45,645	42,120	44,748
		Total	88,324	100,605	103,232
Edgar, S	1HR002	Staffing	1,131	1,165	1,260
Edgar, S	1HR003	Relocation	57	398	434
Edgar, S	1HR004	CEO and President & COO	931	1,057	1,135
Edgar, S	1HR007	Long Term Disability	4,098	5,075	5,075
Edgar, S	1HR008	DIVERSITY & OE	-	701	757
		Total	6,218	8,397	8,662
Sarkaria, D	1PN000	Pension	54,713	54,713	54,713
		Total	54,713	54,713	54,713
Folkmann, B	1SE000	SECC	65,812	43,797	43,797
		Total	65,812	43,797	43,797
De Bont, M	1SN000	SECC PROP INS NON-NUCLEAR - 924.0	51,498	93,381	93,381
		Total	51,498	93,381	93,381
Moersen, P	2100-SAXX	Shared Asset Expense	-	38,042	38,042
		Total	-	38,042	38,042
		Total NSS	275,654	348,569	352,273
Edgar, S	2100-0002		-	-	-
Edgar, S	2100-0279	VP of HR - SDGE	118	221	238
Edgar, S	2100-0284	LABOR AND BUSINESS PARTNER SOUTH	438	486	523
Edgar, S	2100-0726	HR RESEARCH & ANALYSIS	223	363	391
Edgar, S	2100-3505	ECS - SD - CSS	307	335	361
Edgar, S	2100-3506	WELLNESS - SDGE	126	137	147
Edgar, S	2100-3507	HR BUSINESS PARTNER NORTH	26	-	-
Edgar, S	2100-3508	HR PROJECTS & COMPENSATION	101	177	191
Edgar, S	2100-3519	ECS - LA - CSS	136	134	145
Edgar, S	2100-3550	ECS - LA - USS	1	-	-

TABLE DH-44
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	2100-3552	ORGANIZATIONAL DEVELOPMENT	196	2	2
Edgar, S	2100-3628	HR SERVICES & ANALYSIS	45	47	50
Edgar, S	2100-3679	ORGANIZATION EFFECTIVENESS	301	817	880
Edgar, S	2100-3694	WORKFORCE READINESS	30	56	61
Edgar, S	2100-8904	Billed-in Cost Center for HUMAN RESOURCES	688	228	246
		Total	2,735	3,003	3,237
Deremer, K	2100-0071	FINL PLANNING	373	332	358
Deremer, K	2100-0274	AFFILIATE BILLING & COSTING	214	236	254
Deremer, K	2100-0275	BUSINESS PLANNING & BUDGETS	91	205	222
Deremer, K	2100-0657	CFO - CONTROLLER - VP	155	151	163
Deremer, K	2100-1343	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	51	33	35
Deremer, K	2100-3050	Utility Accounting	106	124	134
Deremer, K	2100-3051	Financial Accounting	320	313	337
Deremer, K	2100-3052	Regulatory Reporting	387	372	402
Deremer, K	2100-3058	ACCOUNTS PAYABLE	617	498	537
Deremer, K	2100-3115	CLAIMS	85	98	106
Deremer, K	2100-3492	FINANCIAL SYSTEMS & BUSINESS CONTROLS	73	87	94
Deremer, K	2100-3493	FINANCIAL SYSTEMS CLIENT SPT - RECORDING	130	129	139
Deremer, K	2100-3555	BUSINESS CONTROLS	83	148	159
Deremer, K	2100-3636	ACCOUNTING OPERATIONS	112	99	107
Deremer, K	2100-3662	PLANNING AND ANALYSIS	82	71	76
Deremer, K	2100-3681	CAPITAL BUDGETS	136	124	134
Deremer, K	2100-3702	SUNDRY SERVICES POLICY & COMPL	64	53	57
Deremer, K	2100-3798	Bank Rec & Escheatment	-	180	194
Deremer, K	2100-4007	Business Planning	-	48	52
Deremer, K	2100-8901	Billed-in Cost Center for A&G - Reg Affairs, Controller	1,965	2,264	2,438
Deremer, K	2100-0272	STRATEGIC ANALYSIS	30	29	31
Deremer, K	2100-3161	SVP - Finance, Regulatory & Legislative Affairs	227	388	418
Deremer, K	2100-3162	REGULATORY AFFAIRS SAN FRANCISCO OFFICE	426	380	410
Deremer, K	2100-3427	CALIFORNIA CASE MANAGEMENT	605	704	759
Deremer, K	2100-3429	FINANCIAL ANALYSIS	361	457	493
Deremer, K	2100-3430	CALIFORNIA REGULATORY INFORMATION	208	200	216
Deremer, K	2100-3583	REVENUE REQUIREMENTS	69	84	90
Deremer, K	2100-3590	RISK MANAGEMENT	220	251	271
Deremer, K	2100-3594	AFFILIATE COMPLIANCE	174	180	194
Deremer, K	2100-3602	GENERAL RATE CASE	254	1,557	1,679
Deremer, K	2100-3663	FINANCIAL ANALYSIS	211	228	246
Deremer, K	2100-3717	REGULATORY TARIFFS	-	-	-
Deremer, K	2100-3724	STRATEGIC ANALYSIS	75	277	299
Deremer, K	2100-3797	REGULATORY STRATEGY	-	101	108
Deremer, K	2100-4005	STATE AGENCY AFFAIRS-1100-0160	-	56	61
Deremer, K	2100-4006	LEGISLATIVE AFFAIRS-1100-1400	-	319	343
		Total	7,905	10,776	11,616
Shepherd, C	2100-0003	VP & General Counsel - SDGE Legal	-	285	308
Shepherd, C	2100-3791	VP External Affairs	-	504	543
Shepherd, C	2100-3796	Legal	-	4,663	5,028
Shepherd, C	2100-4008	Media/Employee Communications	-	194	210
Shepherd, C	2100-4009	Community Relations - SD	-	389	420
Shepherd, C	2100-4011	Corp Community Partnerships	-	224	241
Shepherd, C	2100-8928	Billed-in Cost Center for External Affairs & Legal	-	129	139
		Total	-	6,389	6,889
		Total SS	10,640	20,168	21,742
		Total A&G Electric Department	\$ 286,294	\$ 368,737	\$ 374,015

TABLE DH-45
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Shepherd, C	1GE001	Media and Employee Communications	-	582	628
		Total	-	582	628
Deremer, K	1CN001	Cost Accounting	1,428	1,479	1,592
Deremer, K	1CN005	Sundry Billing	135	161	173
Deremer, K	1CN006	Claims	447	431	465
Deremer, K	1CN010	Claims Pmts & Recovery - SDG&E	4,502	4,985	5,435
Deremer, K	1RA001	Elec Frcting & Tariffs	1,871	941	1,013
Deremer, K	1RA003	FERC, CAISO, & COMPLIANCE	485	820	886
		Total	8,868	8,817	9,564
Robinson, D	1PB000	HEALTH & WELFARE INSURANCE-MEDICAL	41,639	57,060	57,060
Robinson, D	1CP000	Comp-ICP	44,533	41,094	43,658
		Total	86,173	98,154	100,718
Edgar, S	1HR002	Staffing	1,103	1,137	1,230
Edgar, S	1HR003	Relocation	56	391	426
Edgar, S	1HR004	CEO and President & COO	908	1,031	1,108
Edgar, S	1HR007	Long Term Disability	3,999	4,952	4,952
Edgar, S	1HR008	DIVERSITY & OE	-	684	738
		Total	6,067	8,195	8,454
Sarkaria, D	1PN000	Pension	53,381	53,381	53,381
		Total	53,381	53,381	53,381
Folkmann, B	1SE000	SECC	64,209	42,730	42,730
		Total	64,209	42,730	42,730
De Bont, M	1SN000	SECC PROP INS NON-NUCLEAR - 924.0	50,943	90,986	90,986
		Total	50,943	90,986	90,986
Moersen, P	2100-SAXX	Shared Asset Expense	-	37,116	37,116
		Total	-	37,116	37,116
		Total NSS	269,640	339,961	343,576
	2100-0002		-	-	-
Edgar, S	2100-0279	VP of HR - SDGE	115	216	232
Edgar, S	2100-0284	LABOR AND BUSINESS PARTNER SOUTH	428	474	511
Edgar, S	2100-0726	HR RESEARCH & ANALYSIS	218	354	382
Edgar, S	2100-3505	ECS - SD - CSS	299	327	352
Edgar, S	2100-3506	WELLNESS - SDGE	123	133	144
Edgar, S	2100-3507	HR BUSINESS PARTNER NORTH	25	-	-
Edgar, S	2100-3508	HR PROJECTS & COMPENSATION	98	173	187
Edgar, S	2100-3519	ECS - LA - CSS	133	131	141
Edgar, S	2100-3550	ECS - LA - USS	1	-	-

TABLE DH-45
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	2100-3552	ORGANIZATIONAL DEVELOPMENT	192	2	2
Edgar, S	2100-3628	HR SERVICES & ANALYSIS	44	45	49
Edgar, S	2100-3679	ORGANIZATION EFFECTIVENESS	293	797	859
Edgar, S	2100-3694	WORKFORCE READINESS	30	55	59
Edgar, S	2100-8904	Billed-in Cost Center for HUMAN RESOURCES	671	223	240
		Total	2,669	2,930	3,158
Deremer, K	2100-0071	FINL PLANNING	364	324	349
Deremer, K	2100-0274	AFFILIATE BILLING & COSTING	208	230	248
Deremer, K	2100-0275	BUSINESS PLANNING & BUDGETS	89	200	216
Deremer, K	2100-0657	CFO - CONTROLLER - VP	151	148	159
Deremer, K	2100-1343	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	50	32	34
Deremer, K	2100-3050	Utility Accounting	104	121	131
Deremer, K	2100-3051	Financial Accounting	312	305	329
Deremer, K	2100-3052	Regulatory Reporting	378	363	392
Deremer, K	2100-3058	ACCOUNTS PAYABLE	602	486	524
Deremer, K	2100-3115	CLAIMS	83	96	103
Deremer, K	2100-3492	FINANCIAL SYSTEMS & BUSINESS CONTROLS	71	85	92
Deremer, K	2100-3493	FINANCIAL SYSTEMS CLIENT SPT - RECORDING	127	125	135
Deremer, K	2100-3555	BUSINESS CONTROLS	81	144	155
Deremer, K	2100-3636	ACCOUNTING OPERATIONS	109	97	104
Deremer, K	2100-3662	PLANNING AND ANALYSIS	80	69	75
Deremer, K	2100-3681	CAPITAL BUDGETS	133	121	131
Deremer, K	2100-3702	SUNDRY SERVICES POLICY & COMPL	63	52	56
Deremer, K	2100-3798	Bank Rec & Escheatment	-	176	190
Deremer, K	2100-4007	Business Planning	-	47	51
Deremer, K	2100-8901	Billed-in Cost Center for A&G - Reg Affairs, Controller	1,917	2,209	2,379
Deremer, K	2100-0272	STRATEGIC ANALYSIS	29	28	30
Deremer, K	2100-3161	SVP - Finance, Regulatory & Legislative Affairs	221	379	408
Deremer, K	2100-3162	REGULATORY AFFAIRS SAN FRANCISCO OFFICE	416	371	400
Deremer, K	2100-3427	CALIFORNIA CASE MANAGEMENT	590	686	740
Deremer, K	2100-3429	FINANCIAL ANALYSIS	352	446	481
Deremer, K	2100-3430	CALIFORNIA REGULATORY INFORMATION	203	195	211
Deremer, K	2100-3583	REVENUE REQUIREMENTS	68	81	88
Deremer, K	2100-3590	RISK MANAGEMENT	215	245	264
Deremer, K	2100-3594	AFFILIATE COMPLIANCE	170	175	189
Deremer, K	2100-3602	GENERAL RATE CASE	248	1,519	1,638
Deremer, K	2100-3663	FINANCIAL ANALYSIS	205	223	240
Deremer, K	2100-3717	REGULATORY TARIFFS	-	-	-
Deremer, K	2100-3724	STRATEGIC ANALYSIS	74	270	292
Deremer, K	2100-3797	REGULATORY STRATEGY	-	98	106
Deremer, K	2100-4005	STATE AGENCY AFFAIRS-1100-0160	-	55	59
Deremer, K	2100-4006	LEGISLATIVE AFFAIRS-1100-1400	-	311	335
		Total	7,713	10,514	11,333
Shepherd, C	2100-0003	VP & General Counsel - SDGE Legal	-	278	300
Shepherd, C	2100-3791	VP External Affairs	-	492	530
Shepherd, C	2100-3796	Legal	-	4,550	4,905
Shepherd, C	2100-4008	Media/Employee Communications	-	190	204
Shepherd, C	2100-4009	Community Relations - SD	-	380	410
Shepherd, C	2100-4011	Corp Community Partnerships	-	218	236
Shepherd, C	2100-8928	Billed-in Cost Center for External Affairs & Legal	-	126	136
		Total	-	6,234	6,721
		Total SS	10,381	19,677	21,212
		Total A&G Electric Distribution	\$ 280,021	\$ 359,638	\$ 364,788

TABLE DH-46
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Shepherd, C	1GE001	Media and Employee Communications	-	15	16
		Total	-	15	16
Deremer, K	1CN001	Cost Accounting	36	37	40
Deremer, K	1CN005	Sundry Billing	3	4	4
Deremer, K	1CN006	Claims	11	11	12
Deremer, K	1CN010	Claims Pmts & Recovery - SDG&E	112	124	136
Deremer, K	1RA001	Elec Frcsting & Tariffs	47	23	25
Deremer, K	1RA003	FERC, CAISO, & COMPLIANCE	12	20	22
		Total	221	220	239
Robinson, D	1PB000	HEALTH & WELFARE INSURANCE-MEDICAL	1,040	1,425	1,425
Robinson, D	1CP000	Comp-ICP	1,112	1,026	1,090
		Total	2,152	2,450	2,514
Edgar, S	1HR002	Staffing	28	28	31
Edgar, S	1HR003	Relocation	1	7	7
Edgar, S	1HR004	CEO and President & COO	23	26	28
Edgar, S	1HR007	Long Term Disability	100	124	124
Edgar, S	1HR008	DIVERSITY & OE	-	17	18
		Total	151	202	208
Sarkaria, D	1PN000	Pension	1,333	1,333	1,333
		Total	1,333	1,333	1,333
Folkmann, B	1SE000	SECC	1,603	1,067	1,067
		Total	1,603	1,067	1,067
De Bont, M	1SN000	SECC PROP INS NON-NUCLEAR - 924.0	518	548	548
		Total	518	548	548
Moersen, P	2100-SAXX	Shared Asset Expense	-	927	927
		Total	-	927	927
		Total NSS	5,977	6,761	6,851
Edgar, S	2100-0002		-	-	-
Edgar, S	2100-0279	VP of HR - SDGE	3	5	6
Edgar, S	2100-0284	LABOR AND BUSINESS PARTNER SOUTH	11	12	13
Edgar, S	2100-0726	HR RESEARCH & ANALYSIS	5	9	10
Edgar, S	2100-3505	ECS - SD - CSS	7	8	9
Edgar, S	2100-3506	WELLNESS - SDGE	3	3	4
Edgar, S	2100-3507	HR BUSINESS PARTNER NORTH	1	-	-
Edgar, S	2100-3508	HR PROJECTS & COMPENSATION	2	4	5
Edgar, S	2100-3519	ECS - LA - CSS	3	3	4
Edgar, S	2100-3550	ECS - LA - USS	0	-	-

TABLE DH-46
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	2100-3552	ORGANIZATIONAL DEVELOPMENT	4	0	0
Edgar, S	2100-3628	HR SERVICES & ANALYSIS	1	1	1
Edgar, S	2100-3679	ORGANIZATION EFFECTIVENESS	7	20	21
Edgar, S	2100-3694	WORKFORCE READINESS	1	1	1
Edgar, S	2100-8904	Billed-in Cost Center for HUMAN RESOURCES	17	6	6
		Total	66	73	79
Deremer, K	2100-0071	FINL PLANNING	9	8	9
Deremer, K	2100-0274	AFFILIATE BILLING & COSTING	5	6	6
Deremer, K	2100-0275	BUSINESS PLANNING & BUDGETS	2	5	5
Deremer, K	2100-0657	CFO - CONTROLLER - VP	4	4	4
Deremer, K	2100-1343	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	1	1	1
Deremer, K	2100-3050	Utility Accounting	3	3	3
Deremer, K	2100-3051	Financial Accounting	8	8	8
Deremer, K	2100-3052	Regulatory Reporting	9	9	10
Deremer, K	2100-3058	ACCOUNTS PAYABLE	15	12	13
Deremer, K	2100-3115	CLAIMS	2	2	3
Deremer, K	2100-3492	FINANCIAL SYSTEMS & BUSINESS CONTROLS	2	2	2
Deremer, K	2100-3493	FINANCIAL SYSTEMS CLIENT SPT - RECORDING	3	3	3
Deremer, K	2100-3555	BUSINESS CONTROLS	2	4	4
Deremer, K	2100-3636	ACCOUNTING OPERATIONS	3	2	3
Deremer, K	2100-3662	PLANNING AND ANALYSIS	2	2	2
Deremer, K	2100-3681	CAPITAL BUDGETS	3	3	3
Deremer, K	2100-3702	SUNDRY SERVICES POLICY & COMPL	2	1	1
Deremer, K	2100-3798	Bank Rec & Escheatment	-	4	5
Deremer, K	2100-4007	Business Planning	-	1	1
Deremer, K	2100-8901	Billed-in Cost Center for A&G - Reg Affairs, Controller	48	55	59
Deremer, K	2100-0272	STRATEGIC ANALYSIS	1	1	1
Deremer, K	2100-3161	SVP - Finance, Regulatory & Legislative Affairs	6	9	10
Deremer, K	2100-3162	REGULATORY AFFAIRS SAN FRANCISCO OFFICE	10	9	10
Deremer, K	2100-3427	CALIFORNIA CASE MANAGEMENT	15	17	18
Deremer, K	2100-3429	FINANCIAL ANALYSIS	9	11	12
Deremer, K	2100-3430	CALIFORNIA REGULATORY INFORMATION	5	5	5
Deremer, K	2100-3583	REVENUE REQUIREMENTS	2	2	2
Deremer, K	2100-3590	RISK MANAGEMENT	5	6	7
Deremer, K	2100-3594	AFFILIATE COMPLIANCE	4	4	5
Deremer, K	2100-3602	GENERAL RATE CASE	6	38	41
Deremer, K	2100-3663	FINANCIAL ANALYSIS	5	6	6
Deremer, K	2100-3717	REGULATORY TARIFFS	-	-	-
Deremer, K	2100-3724	STRATEGIC ANALYSIS	2	7	7
Deremer, K	2100-3797	REGULATORY STRATEGY	-	2	3
Deremer, K	2100-4005	STATE AGENCY AFFAIRS-1100-0160	-	1	1
Deremer, K	2100-4006	LEGISLATIVE AFFAIRS-1100-1400	-	8	8
		Total	193	262	283
Shepherd, C	2100-0003	VP & General Counsel - SDGE Legal	-	7	7
Shepherd, C	2100-3791	VP External Affairs	-	12	13
Shepherd, C	2100-3796	Legal	-	114	122
Shepherd, C	2100-4008	Media/Employee Communications	-	5	5
Shepherd, C	2100-4009	Community Relations - SD	-	9	10
Shepherd, C	2100-4011	Corp Community Partnerships	-	5	6
Shepherd, C	2100-8928	Billed-in Cost Center for External Affairs & Legal	-	3	3
		Total	-	156	168
		Total SS	258	491	530
		Total A&G Generation	\$ 6,236	\$ 7,252	\$ 7,380

TABLE DH-47
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G SONGS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Shepherd, C	1GE001	Media and Employee Communications			
		Total	-	-	-
Deremer, K	1CN001	Cost Accounting			
Deremer, K	1CN005	Sundry Billing			
Deremer, K	1CN006	Claims			
Deremer, K	1CN010	Claims Pmts & Recovery - SDG&E			
Deremer, K	1RA001	Elec Frcsting & Tariffs			
Deremer, K	1RA003	FERC, CAISO, & COMPLIANCE			
		Total	-	-	-
Robinson, D	1PB000	HEALTH & WELFARE INSURANCE-MEDICAL			
Robinson, D	1CP000	Comp-ICP			
		Total	-	-	-
Edgar, S	1HR002	Staffing			
Edgar, S	1HR003	Relocation			
Edgar, S	1HR004	CEO and President & COO			
Edgar, S	1HR007	Long Term Disability			
Edgar, S	1HR008	DIVERSITY & OE			
		Total	-	-	-
Sarkaria, D	1PN000	Pension			
		Total	-	-	-
Folkmann, B	1SE000	SECC			
		Total	-	-	-
De Bont, M	1SN000	SECC PROP INS NON-NUCLEAR - 924.0	37	1,847	1,847
		Total	37	1,847	1,847
Moersen, P	2100-SAXX	Shared Asset Expense			
		Total	-	-	-
		Total NSS	37	1,847	1,847
Edgar, S	2100-0002				
Edgar, S	2100-0279	VP of HR - SDGE			
Edgar, S	2100-0284	LABOR AND BUSINESS PARTNER SOUTH			
Edgar, S	2100-0726	HR RESEARCH & ANALYSIS			
Edgar, S	2100-3505	ECS - SD - CSS			
Edgar, S	2100-3506	WELLNESS - SDGE			
Edgar, S	2100-3507	HR BUSINESS PARTNER NORTH			
Edgar, S	2100-3508	HR PROJECTS & COMPENSATION			
Edgar, S	2100-3519	ECS - LA - CSS			
Edgar, S	2100-3550	ECS - LA - USS			
Edgar, S	2100-3552	ORGANIZATIONAL DEVELOPMENT			
Edgar, S	2100-3628	HR SERVICES & ANALYSIS			
Edgar, S	2100-3679	ORGANIZATION EFFECTIVENESS			

TABLE DH-47
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G SONGS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	2100-3694	WORKFORCE READINESS			
Edgar, S	2100-8904	Billed-in Cost Center for HUMAN RESOURCES			
		Total	-	-	-
Deremer, K	2100-0071	FINL PLANNING			
Deremer, K	2100-0274	AFFILIATE BILLING & COSTING			
Deremer, K	2100-0275	BUSINESS PLANNING & BUDGETS			
Deremer, K	2100-0657	CFO - CONTROLLER - VP			
Deremer, K	2100-1343	FINANCIAL SYSTEMS CLIENT SPT - REPORTING			
Deremer, K	2100-3050	Utility Accounting			
Deremer, K	2100-3051	Financial Accounting			
Deremer, K	2100-3052	Regulatory Reporting			
Deremer, K	2100-3058	ACCOUNTS PAYABLE			
Deremer, K	2100-3115	CLAIMS			
Deremer, K	2100-3492	FINANCIAL SYSTEMS & BUSINESS CONTROLS			
Deremer, K	2100-3493	FINANCIAL SYSTEMS CLIENT SPT - RECORDING			
Deremer, K	2100-3555	BUSINESS CONTROLS			
Deremer, K	2100-3636	ACCOUNTING OPERATIONS			
Deremer, K	2100-3662	PLANNING AND ANALYSIS			
Deremer, K	2100-3681	CAPITAL BUDGETS			
Deremer, K	2100-3702	SUNDRY SERVICES POLICY & COMPL			
Deremer, K	2100-3798	Bank Rec & Escheatment			
Deremer, K	2100-4007	Business Planning			
Deremer, K	2100-8901	Billed-in Cost Center for A&G - Reg Affairs, Controller			
Deremer, K	2100-0272	STRATEGIC ANALYSIS			
Deremer, K	2100-3161	SVP - Finance, Regulatory & Legislative Affairs			
Deremer, K	2100-3162	REGULATORY AFFAIRS SAN FRANCISCO OFFICE			
Deremer, K	2100-3427	CALIFORNIA CASE MANAGEMENT			
Deremer, K	2100-3429	FINANCIAL ANALYSIS			
Deremer, K	2100-3430	CALIFORNIA REGULATORY INFORMATION			
Deremer, K	2100-3583	REVENUE REQUIREMENTS			
Deremer, K	2100-3590	RISK MANAGEMENT			
Deremer, K	2100-3594	AFFILIATE COMPLIANCE			
Deremer, K	2100-3602	GENERAL RATE CASE			
Deremer, K	2100-3663	FINANCIAL ANALYSIS			
Deremer, K	2100-3717	REGULATORY TARIFFS			
Deremer, K	2100-3724	STRATEGIC ANALYSIS			
Deremer, K	2100-3797	REGULATORY STRATEGY			
Deremer, K	2100-4005	STATE AGENCY AFFAIRS-1100-0160			
Deremer, K	2100-4006	LEGISLATIVE AFFAIRS-1100-1400			
		Total	-	-	-
Shepherd, C	2100-0003	VP & General Counsel - SDGE Legal			
Shepherd, C	2100-3791	VP External Affairs			
Shepherd, C	2100-3796	Legal			
Shepherd, C	2100-4008	Media/Employee Communications			
Shepherd, C	2100-4009	Community Relations - SD			
Shepherd, C	2100-4011	Corp Community Partnerships			
Shepherd, C	2100-8928	Billed-in Cost Center for External Affairs & Legal			
		Total	-	-	-
		Total SS	-	-	-
		Total A&G SONGS	\$ 37	\$ 1,847	\$ 1,847

TABLE DH-48
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Shepherd, C	1GE001	Media and Employee Communications	-	211	227
		Total	-	211	227
Deremer, K	1CN001	Cost Accounting	517	535	576
Deremer, K	1CN005	Sundry Billing	49	58	63
Deremer, K	1CN006	Claims	162	156	168
Deremer, K	1CN010	Claims Pmts & Recovery - SDG&E	1,630	1,805	1,956
Deremer, K	1RA001	Elec Frcting & Tariffs	677	341	367
Deremer, K	1RA003	FERC, CAISO, & COMPLIANCE	175	297	320
		Total	3,210	3,192	3,450
Robinson, D	1PB000	HEALTH & WELFARE INSURANCE-MEDICAL	15,073	20,656	20,656
Robinson, D	1CP000	Comp-ICP	16,121	14,876	15,804
		Total	31,194	35,531	36,460
Edgar, S	1HR002	Staffing	399	412	444
Edgar, S	1HR003	Relocation	15	102	111
Edgar, S	1HR004	CEO and President & COO	329	373	400
Edgar, S	1HR007	Long Term Disability	1,448	1,793	1,793
Edgar, S	1HR008	DIVERSITY & OE	-	248	267
		Total	2,190	2,927	3,015
Sarkaria, D	1PN000	Pension	19,324	19,324	19,324
		Total	19,324	19,324	19,324
Folkmann, B	1SE000	SECC	23,244	15,468	15,468
		Total	23,244	15,468	15,468
De Bont, M	1SN000	SECC PROP INS NON-NUCLEAR - 924.0	3,707	4,128	4,128
		Total	3,707	4,128	4,128
Moersen, P	2100-SAXX	Shared Asset Expense	-	13,436	13,436
		Total	-	13,436	13,436
		Total NSS	82,869	94,216	95,506
Edgar, S	2100-0002		-	-	-
Edgar, S	2100-0279	VP of HR - SDGE	41	78	84
Edgar, S	2100-0284	LABOR AND BUSINESS PARTNER SOUTH	155	171	185
Edgar, S	2100-0726	HR RESEARCH & ANALYSIS	79	128	138
Edgar, S	2100-3505	ECS - SD - CSS	108	118	127
Edgar, S	2100-3506	WELLNESS - SDGE	44	48	52
Edgar, S	2100-3507	HR BUSINESS PARTNER NORTH	9	-	-
Edgar, S	2100-3508	HR PROJECTS & COMPENSATION	35	63	68
Edgar, S	2100-3519	ECS - LA - CSS	48	48	51
Edgar, S	2100-3550	ECS - LA - USS	0	-	-

TABLE DH-48
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
A&G GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009	2012	2012
			Adjusted-Recorded (2009\$)	Estimated (2009\$)	Estimated (2012\$)
Edgar, S	2100-3552	ORGANIZATIONAL DEVELOPMENT	61	1	1
Edgar, S	2100-3628	HR SERVICES & ANALYSIS	16	16	18
Edgar, S	2100-3679	ORGANIZATION EFFECTIVENESS	106	288	311
Edgar, S	2100-3694	WORKFORCE READINESS	11	20	21
Edgar, S	2100-8904	Billed-in Cost Center for HUMAN RESOURCES	243	81	87
		Total	957	1,060	1,143
Deremer, K	2100-0071	FINL PLANNING	132	117	126
Deremer, K	2100-0274	AFFILIATE BILLING & COSTING	75	83	90
Deremer, K	2100-0275	BUSINESS PLANNING & BUDGETS	32	73	78
Deremer, K	2100-0657	CFO - CONTROLLER - VP	55	54	58
Deremer, K	2100-1343	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	18	11	12
Deremer, K	2100-3050	Utility Accounting	38	44	47
Deremer, K	2100-3051	Financial Accounting	113	110	119
Deremer, K	2100-3052	Regulatory Reporting	137	132	142
Deremer, K	2100-3058	ACCOUNTS PAYABLE	218	176	190
Deremer, K	2100-3115	CLAIMS	30	35	37
Deremer, K	2100-3492	FINANCIAL SYSTEMS & BUSINESS CONTROLS	26	31	33
Deremer, K	2100-3493	FINANCIAL SYSTEMS CLIENT SPT - RECORDING	46	45	49
Deremer, K	2100-3555	BUSINESS CONTROLS	29	52	56
Deremer, K	2100-3636	ACCOUNTING OPERATIONS	39	35	38
Deremer, K	2100-3662	PLANNING AND ANALYSIS	29	25	27
Deremer, K	2100-3681	CAPITAL BUDGETS	48	44	47
Deremer, K	2100-3702	SUNDRY SERVICES POLICY & COMPL	23	19	20
Deremer, K	2100-3798	Bank Rec & Escheatment	-	64	69
Deremer, K	2100-4007	Business Planning	-	17	18
Deremer, K	2100-8901	Billed-in Cost Center for A&G - Reg Affairs, Controller	694	800	861
Deremer, K	2100-0272	STRATEGIC ANALYSIS	10	10	11
Deremer, K	2100-3161	SVP - Finance, Regulatory & Legislative Affairs	80	137	148
Deremer, K	2100-3162	REGULATORY AFFAIRS SAN FRANCISCO OFFICE	151	134	145
Deremer, K	2100-3427	CALIFORNIA CASE MANAGEMENT	213	248	268
Deremer, K	2100-3429	FINANCIAL ANALYSIS	127	162	174
Deremer, K	2100-3430	CALIFORNIA REGULATORY INFORMATION	74	71	76
Deremer, K	2100-3583	REVENUE REQUIREMENTS	25	29	32
Deremer, K	2100-3590	RISK MANAGEMENT	78	89	96
Deremer, K	2100-3594	AFFILIATE COMPLIANCE	62	63	68
Deremer, K	2100-3602	GENERAL RATE CASE	90	550	593
Deremer, K	2100-3663	FINANCIAL ANALYSIS	74	81	87
Deremer, K	2100-3717	REGULATORY TARIFFS	-	-	-
Deremer, K	2100-3724	STRATEGIC ANALYSIS	27	98	106
Deremer, K	2100-3797	REGULATORY STRATEGY	-	35	38
Deremer, K	2100-4005	STATE AGENCY AFFAIRS-1100-0160	-	20	21
Deremer, K	2100-4006	LEGISLATIVE AFFAIRS-1100-1400	-	112	121
		Total	2,792	3,806	4,102
Shepherd, C	2100-0003	VP & General Counsel - SDGE Legal	-	101	109
Shepherd, C	2100-3791	VP External Affairs	-	178	192
Shepherd, C	2100-3796	Legal	-	1,647	1,776
Shepherd, C	2100-4008	Media/Employee Communications	-	69	74
Shepherd, C	2100-4009	Community Relations - SD	-	138	148
Shepherd, C	2100-4011	Corp Community Partnerships	-	79	85
Shepherd, C	2100-8928	Billed-in Cost Center for External Affairs & Legal	-	46	49
		Total	-	2,257	2,433
		Total SS	3,749	7,123	7,679
		Total A&G Gas	\$ 86,618	\$ 101,339	\$ 103,185

TABLE DH-49
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
WORKING CASH ADJUSTMENT TO RATE BASE (NET WORKING CASH REQUIREMENT)
(Thousands of Dollars)

Line No.	Description	2009 Recorded								2012 Proposed						
		Total Expenses (1)	Average No. of Days Lag (2)	Dollar-Days Lag (3)=(1)*(2)	Electric % (4)	Gas % (5)	Electric Expenses (1) * (4)	Gas Expenses (1) * (5)	Electric Dollar-Days Lag (3) * (4)	Gas Dollar-Days Lag (3) * (5)	Electric Expenses	Electric Average No. of Days Lag	Electric Dollar-Days Lag	Gas Expenses	Gas Average No. of Days Lag	Gas Dollar-Days Lag
1	Commodities - Electric	445,315	35.97	16,017,993	100%	0%	445,315		16,017,993		954,328	35.97	34,327,186			
2	Commodities - Gas	390,649	38.97	15,223,594	0%	100%		390,649		15,223,594				526,313	38.97	20,510,408
	CPUC Fees										0	0.00	0	0	0.00	0
3	Payroll Expense	284,126	12.20	3,465,284	63%	26%	179,283	74,157	2,186,594	904,439						
4	F. I. C. A	21,526	11.42	245,895	63%	26%	13,583	5,618	155,160	64,179						
5	Federal/State Unemployment Insurance	494	76.05	37,582	63%	26%	312	129	23,714	9,809						
6	Incentive Compensation Plan	28,259	255.66	7,224,788	63%	26%	17,832	7,376	4,558,841	1,885,670						
7	Employee Benefits	121,959	2.51	306,118	63%	26%	76,956	31,831	193,160	79,897						
8	Goods & Services	532,861	35.27	18,793,993	63%	26%	336,235	139,077	11,859,010	4,905,232						
9	Corporate Charges	142,494	20.66	2,944,162	63%	26%	89,914	37,191	1,857,766	768,426						
10	Real Estate Rental	15,079	(29.53)	(445,293)	63%	26%	9,470	3,936	(279,644)	(116,222)						
11	Materials Issued from Stores	5,226	0.00	0	85%	10%	4,442	528	0	0						
12	Property/Ad Valorem/Franchise Taxes	188,770	99.68	18,816,612	63%	26%	119,114	49,269	11,873,282	4,911,136						
13	Federal Income Taxes - Current	19,833	(291.86)	(5,788,459)	12,515	5,176	12,515	5,176	(3,652,518)	(1,510,788)						
14	State Income Taxes - Current	32,328	(60.61)	(1,959,389)	20,399	8,438	20,399	8,438	(1,236,375)	(511,401)						
15	Income Taxes Deferred	116,617	0.00	0	73,585	30,437	73,585	30,437	0	0						
16	Depreciation Provision	322,538	0.00	0	167,468	32,428	167,468	32,428	0	0						
17	Amortization of Insurance Premiums	51,729	0.00	0	32,641	13,501	32,641	13,501	0	0						
18	Sub-total	1,883,840	23.17	43,641,294			1,153,749	439,091	27,538,992	11,390,378	1,733,965	23.87	41,388,256	354,982	25.94	9,208,511
19	Total Expenses Incl. Commodities	2,719,805		74,882,881			1,599,064	829,741	43,556,985	26,613,972	2,688,293	28.16	75,715,442	881,295	33.72	29,718,919
20	Revenue Lag Days							41.95	41.95			41.95			41.95	
21	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)							27.24	32.08			28.16			33.72	
22	Excess Lag Days (Line 19 - Line 20)							14.71	9.88			13.79			8.23	
23	Total Expenses Incl. Commodities (Line 18 Expenses)							1,599,064	829,741			2,688,293			881,295	
24	Lead/Lag Working Capital (Line 21 * Line 22 / 365)							64,459	22,454			101,547			19,872	
25	Operational Cash Requirement							37,476	10,947			40,406			11,803	
26	Working Capital Not Supplied by Investors							(30,479)	(12,607)			(32,863)			(13,593)	
27	Working Cash Adjustment to Rate Base (Line 23 to Line 25)							71,455	20,793			0			0	
28	CALCULATED 2012 NET WORKING CASH REQUIREMENT										109,090				18,082	

TABLE DH-50
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
NET-TO-GROSS MULTIPLIER

Line No.	Description	Uncollectible and Franchise Fee Factor		State & Federal Tax Factor	N-T-G Multiplier	
		Electric	Gas	Electric and Gas	Electric	Gas
1	Revenues	1.000000	1.000000	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.001740	0.001740	0.000000	0.001740	0.001740
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.001740	0.001740	0.000000	0.001740	0.001740
5	Subtotal (Line 3 - Line 4)	0.998260	0.998260	1.000000	0.998260	0.998260
6	Franchise Fees Tax Rate	0.034345	0.021104	0.000000	0.034345	0.021104
7	Franchise Fees Amount Applied (Line 5)	0.998260	0.998260	1.000000	0.998260	0.998260
8	Less: Franchise Fees (Line 6 * Line 7)	0.034285	0.021067	0.000000	0.034285	0.021067
9	Subtotal (Line 7 - Line 8)	0.963975	0.977193	1.000000	0.963975	0.977193
10	S.I.T. Rate			0.088400	0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)			1.000000	0.963975	0.977193
12	Less: S.I.T. (Line 10 * Line 11)			0.088400	0.085215	0.086384
13	Subtotal (Line 11 - Line 12)			0.911600	0.878759	0.890809
14	F.I.T. Rate			0.350000	0.350000	0.350000
15	F.I.T. Amount Applied (Line 13)			0.911600	0.878759	0.890809
16	Less: F.I.T. (Line 14 * Line 15)			0.319060	0.307566	0.311783
17	Net Operating Revenues (Line 15 - Line 16)			0.592540	0.571194	0.579026
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.037372	1.023340			
19	State & Federal Tax Factor (1 / Line 17)			1.687650		
20	N-T-G Multiplier (1 / Line 17)				1.750720	1.727039

SCG Tables

Table DH-1
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2012	
		Present Rates (2012\$)	Proposed Rates (2012\$)
1	Base Margin	\$ 1,770,783	\$ 2,009,822
2	Miscellaneous Revenues	102,654	102,654
3	Revenue Requirement	\$ 1,873,437	\$ 2,112,476
<u>Operating and Maintenance Expenses</u>			
4	Gas Distribution	132,337	132,337
5	Transmission	32,357	32,357
6	Underground Storage	28,939	28,939
7	Engineering	94,452	94,452
8	Procurement	3,639	3,639
9	Customer Services	323,893	323,893
10	Information Technology	47,472	47,472
11	Support Services	121,314	121,314
12	Administrative and General	373,881	373,881
13	Subtotal (2009\$)	\$ 1,158,284	\$ 1,158,284
14	Shared Services Adjustments	34,754	34,754
15	Reassignments	(80,997)	(80,997)
16	Escalation	62,108	62,108
17	Uncollectibles (0.278%)	4,818	5,468
18	Franchise Fees (1.4593%)	26,242	29,730
19	Total O&M (2012\$)	\$ 1,205,209	\$ 1,209,348
20	Depreciation	372,774	372,774
21	Taxes on Income	58,850	134,602
22	Taxes Other Than on Income	81,325	81,325
23	Total Operating Expenses	1,718,158	1,798,049
24	Return	155,279	314,427
25	Rate Base	3,622,427	3,622,427
26	Rate of Return	4.29%	8.68%

Table DH-2
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012

(Thousands of Dollars)

Line No.	Description	2012	2012	2012
		Non-Shared Services	Shared Services	Total
		Proposed Rates	Proposed Rates	Proposed Rates
		(2009\$)	(2009\$)	(2009\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	131,182	1,155	132,337
5	Transmission	28,205	4,152	32,357
6	Underground Storage	28,939	-	28,939
7	Engineering	78,399	16,053	94,452
8	Procurement	3,639	-	3,639
9	Customer Services	304,979	18,914	323,893
10	Information Technology	(4,557)	52,029	47,472
11	Support Services	81,397	39,917	121,314
12	Administrative and General	349,381	24,500	373,881
13	Subtotal (2009\$)	1,001,564	156,720	1,158,284
A	Shared Services Overhead Credit	-	(8,930)	(8,930)
B	Shared Services Billed In Overheads	-	34,811	34,811
C	Corporate Reallocation	6,039	-	6,039
D	Subtotal	6,039	25,881	31,920
E	Billed Capital Overhead Credit	-	(218)	(218)
F	SOP 98 Expense	3,052	-	3,052
14	Total Shared Services Adjustments	9,091	25,663	34,754

Table DH-3
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
GAS DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Orozco, G	2GD000	Pipeline Operations & Maintenance -- Field Support	55,504	65,209	70,407
Orozco, G	2GD001	Pipeline O&M -- Planning	6,777	7,123	7,684
Orozco, G	2GD002	Measurement & Regulation	11,162	35,725	38,644
Orozco, G	2GD003	Cathodic Protection	7,190	7,067	7,632
Orozco, G	2GD004	Operations Management & Training	7,772	12,151	13,121
Orozco, G	2GD005	Regional Public Affairs	3,907	3,907	4,217
		Gas Distribution Total	<u>92,312</u>	<u>131,182</u>	<u>141,705</u>
		Total NSS	<u>92,312</u>	<u>131,182</u>	<u>141,705</u>
Orozco, G	2200-0431	VP GAS TRANS & DISTR OPERATIONS	255	299	322
Orozco, G	2200-2023	FIELD TECHNOLOGIES	602	593	639
Orozco, G	2200-8921	Billed-in Cost Center for GAS DISTRIBUTION	264	263	284
		Gas Distribution Total	<u>1,121</u>	<u>1,155</u>	<u>1,244</u>
		Total SS	<u>1,121</u>	<u>1,155</u>	<u>1,244</u>
		Total Gas Distribution	<u>\$ 93,433</u>	<u>\$ 132,337</u>	<u>\$ 142,949</u>

Table DH-4
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Dagg, J	2GT000	Pipeline O & M	16,355	17,727	18,654
Dagg, J	2GT001	Compressor Station O & M	7,293	8,099	8,737
Dagg, J	2GT002	Transmission Field Technical Services	1,674	2,379	2,573
		Gas Transmission Total	<u>25,322</u>	<u>28,205</u>	<u>29,963</u>
		Total NSS	<u>25,322</u>	<u>28,205</u>	<u>29,963</u>
Dagg, J	2200-0253	DIR TRANSMISSION - USS	254	293	316
Dagg, J	2200-0265	FOM VICTORVILLE - USS	269	232	250
Dagg, J	2200-0275	FOM OLYMPIC - USS	162	50	54
Dagg, J	2200-0329	GAS SYSTEM OPERATIONS - USS	2,352	2,579	2,777
Dagg, J	2200-2158	GAS SCHEDULING	444	512	551
Dagg, J	2200-2172	TECHNICAL SERVICES MGR CHAT USS	502	486	523
	2200-8922		-	-	-
		Gas Transmission Total	<u>3,983</u>	<u>4,152</u>	<u>4,471</u>
		Total SS	<u>3,983</u>	<u>4,152</u>	<u>4,471</u>
		Total Transmission	<u>\$ 29,305</u>	<u>\$ 32,357</u>	<u>\$ 34,435</u>

Table DH-5
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
UNDERGROUND STORAGE
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Mansdorfer, J	2US000	Underground Storage	26,997	28,939	31,281
		SoCalGas Underground StorageTotal	26,997	28,939	31,281
		Total NSS	26,997	28,939	31,281
	2200-8924				
		SoCalGas Underground Storage Total	-	-	-
		Total SS	-	-	-
		Total Underground Storage	\$ 26,997	\$ 28,939	\$ 31,281

Table DH-6
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
ENGINEERING
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Stanford, R	2EN000	Gas Engineering	10,189	21,383	23,120
Stanford, R	2EN001	Transmission Pipeline Integrity	10,961	24,760	26,804
Stanford, R	2EN002	Distribution Pipeline Integrity	6,570	31,097	33,656
Stanford, R	2EN003	Public Awareness	307	1,159	1,255
		Engineering Total	<u>28,027</u>	<u>78,399</u>	<u>84,835</u>
		Total NSS	<u>28,027</u>	<u>78,399</u>	<u>84,835</u>
Stanford, R	2200-0300	Director of Engineering and Technical Services	411	391	421
Stanford, R	2200-0302	Operations Technology Manager	240	230	248
Stanford, R	2200-0306	Work Management & Databases	482	424	457
Stanford, R	2200-0307	Website/ Database/ Sever Support	427	457	492
Stanford, R	2200-0309	Measurement, Regulation, Controls Manager &	480	581	626
Stanford, R	2200-0310	Measurement and Design	1,135	1,121	1,207
Stanford, R	2200-0311	Measurement Technologies	745	678	730
Stanford, R	2200-0312	Measurement Field Support	862	1,008	1,086
Stanford, R	2200-0318	Engineering Design Manager	376	592	638
Stanford, R	2200-0319	Corrosion & Direct Assessment	481	712	767
Stanford, R	2200-0320	Material and Quality - Shared	301	301	324
Stanford, R	2200-0321	Mechanical Design	292	322	347
Stanford, R	2200-0322	Pipeline Design and Gas Standards	603	670	722
Stanford, R	2200-0323	Planning & Project Development	599	780	840
Stanford, R	2200-0799	Instrument Repair & Field Maintenance Supervision	692	769	828
Stanford, R	2200-1178	EAC Chemical Section	1,158	1,440	1,551
Stanford, R	2200-2108	Pipeline Integrity Manager	405	1,011	1,089
Stanford, R	2200-2109	Pipeline Integrity Technical Support - Shared	650	692	745
Stanford, R	2200-2248	Measurement & Regulation Standards, Materials,	383	413	445
Stanford, R	2200-2291	Assessment Planning - Shared	294	294	317
Stanford, R	2200-2293	Preventative and Mitigation - Shared	549	564	607
Stanford, R	2200-2295	DIMP & Special Projects - shared	190	343	369
Stanford, R	2200-2297	Data Management and GPS Support - Shared	536	569	613
Stanford, R	2200-2325	Pipeline Integrity/ Ops Tech Support - Shared	-	1,557	1,677
Stanford, R	2200-8920	Billed-in Cost Center for ENGINEERING	86	134	144
		Engineering Total	<u>12,377</u>	<u>16,053</u>	<u>17,288</u>
		Total SS	<u>12,377</u>	<u>16,053</u>	<u>17,288</u>
		Total Engineering	<u>\$ 40,404</u>	<u>\$ 94,452</u>	<u>\$ 102,122</u>

Table DH-7
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
PROCUREMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)	
Chang, I	2SP000	SP-Gas Acquisition	3,544	3,639	3,927	
			Total	3,544	3,639	3,927
			Total NSS	3,544	3,639	3,927
	2200-8912		Total	-	-	-
			Total SS	-	-	-
	2200-8915		Total	-	-	-
Total SS			-	-	-	
Total Procurement			<u>3,544</u>	<u>3,639</u>	<u>3,927</u>	

Table DH-8
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Fong, E	2BO000	Branch Office and Authorized Pay Location	10,137	11,135	12,022
		Total	10,137	11,135	12,022
Fong, E	2CC000	CCC - Operations	31,921	36,208	39,048
Fong, E	2CC001	CCC - Support	8,657	10,097	10,905
Fong, E	2FO000	Customer Service Field Operations	99,099	107,484	115,943
Fong, E	2FO001	Customer Service Dispatch Operations	8,328	8,319	8,973
Fong, E	2FO002	Customer Service Field Supervision	10,418	11,574	12,487
Fong, E	2FO003	Customer Service Field Management and Staff	6,811	7,181	7,746
Fong, E	2FO004	Field Ops-MRdg-Dist Opers	25,216	25,454	27,456
Fong, E	2FO005	Field Ops-MRdg-Clerical Opers	1,038	1,023	1,103
Fong, E	2FO006	Field Ops-MRdg-Supv/Trng/Prog	3,230	3,631	3,918
Fong, E	2FO007	Field Ops-MRdg-Staff Support	2,173	2,809	3,033
		CS - Field Operations & Customer Contact Total	196,891	213,780	230,613
Wright, G	2IN000	Communications, Research and e-Services	5,817	7,919	8,566
Wright, G	2IN003	CUSTOMER ASSISTANCE	2,159	5,074	5,494
Wright, G	2IN005	CAPACITY PRODUCTS AND PLANNING	974	884	954
Wright, G	2IN007	COMMERCIAL, INDUSTRIAL, AND GOVERNMENT	6,363	7,618	8,224
Wright, G	2IN008	TECHNOLOGY DEVELOPMENT SUPPORT	9,456	13,186	14,273
		CS - Information Total	24,769	34,681	37,510
Baldwin, M	2OO000	BILLING SERVICES	7,378	7,512	8,102
Baldwin, M	2OO001	MEASUREMENT DATA OPERATIONS	1,036	1,223	1,321
Baldwin, M	2OO003	OFFICE CREDIT & COLLECTIONS	5,333	5,760	6,100
Baldwin, M	2OO004	REMITTANCE PROCESSING	24,991	26,120	26,568
Baldwin, M	2OO005	CS TECHNOLOGY SUPPORT	2,304	3,133	3,381
Baldwin, M	2OO006	CS OPERATIONS OTHER	1,103	1,635	1,764
		CS - Office Operations Total	42,145	45,383	47,236
		Total NSS	273,942	304,979	327,381

Table DH-8
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
	2200-8908	Total	-	-	-
Fong, E	2200-0345	CUSTOMER SERVICE FIELD TRAINING MANAGER	1,407	1,589	1,711
Fong, E	2200-0370	METER READ ALISO VIEJO	820	844	909
Fong, E	2200-0437	CUSTOMER SERVICES SOUTH INLAND	133	-	-
Fong, E	2200-0942	CS FIELD STAFF MANAGER	1,454	1,612	1,736
Fong, E	2200-2145	SDGE EASTERN PROJECT MANAGER	-	-	-
Fong, E	2200-2154	CCC RESOURCE AND SERVICE LEVEL MANAGER	86	91	98
Fong, E	2200-2206	QUALITY ASSURANCE	625	741	798
Fong, E	2200-8909	Billed-in Cost Center for CS - FIELD OPERATIONS	419	514	554
		CS - Field Operations & Customer Contact Total	4,944	5,391	5,806
Wright, G	2200-0234	NGV PROGRAM	1,220	2,028	2,184
Wright, G	2200-0246	CAPACITY PRODUCTS AND PLANNING DIR	237	311	335
Wright, G	2200-0248	PIPELINE SUPPORT	658	683	736
Wright, G	2200-0328	CAPACITY SUPPORT	455	894	963
Wright, G	2200-0330	PIPELINE AND STORAGE STRATEGY	505	712	767
Wright, G	2200-2190	EMERGING TECHNOLOGY	64	88	95
Wright, G	2200-2282	VP CUSTOMER SOLUTIONS	200	209	225
Wright, G	2200-2286	BIO-FUEL MARKET DEVELOPMENT	181	364	392
Wright, G	2200-2288	ENVIRONMENTAL AFFAIRS	151	295	318
Wright, G	2200-8910	Billed-in Cost Center for CUSTOMER INFORMATION	846	1,146	1,236
		CS - Information Total	4,517	6,730	7,249
Baldwin, M	2200-0225	VP - ENGINEERING & OPS STAFF	247	387	417
Baldwin, M	2200-0354	MAJOR MARKETS CREDIT & COLLECTIONS	865	836	900
Baldwin, M	2200-0355	REMITTANCE PROCESSING & BILL DELIVERY	3,931	3,603	3,880
Baldwin, M	2200-2026	BILL PRESENTMENT & PAYMENT CHANNEL MGR	63	67	72
Baldwin, M	2200-2110	BUSINESS PLANNING & BUDGETS	65	83	89
Baldwin, M	2200-2111	CS FIELD SYSTEMS MANAGER	207	267	288
Baldwin, M	2200-2201	MARKET SERVICES	253	377	406
Baldwin, M	2200-2247	MANAGER OF REMITTANCE PROCESSING	324	346	373
Baldwin, M	2200-8911	Billed-in Cost Center for CS - OFFICE OPERATIONS	721	827	892
		CS - Office Operations Total	6,676	6,793	7,316
		Total SS	16,137	18,914	20,371
		Total Customer Services	\$ 290,079	\$ 323,893	\$ 347,753

Table DH-9
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
INFORMATION TECHNOLOGY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Nichols, J	2IT001	ETC Smart Meter	26	377	407
		Information Technology Total	26	377	407
Phillips, R	2OP002	OPEX 20/20 SCG	5,731	(4,934)	(5,327)
		OpEx 20/20 Total	5,731	(4,934)	(5,327)
		Total NSS	5,757	(4,557)	(4,920)
Nichols, J	2200-0619	TELECOM FIELD VOICE - SCG	1,722	1,751	1,886
Nichols, J	2200-2047	IT ACCOUNT MANAGEMENT	136	165	178
Nichols, J	2200-2166	VP Information Technology	93	95	102
Nichols, J	2200-8925	Billed-in Cost Center for INFORMATION	42,186	50,018	53,315
		Information Technology Total	44,137	52,029	55,481
		Total SS	44,137	52,029	55,481
		Total Information Technology	49,894	47,472	50,560

Table DH-10
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
SUPPORT SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Madariaga, H	2FS000	Vehicle Rentals and Misc Asset Expenses	573	203	220
Madariaga, H	2FS002	Maintenance Operations	21,700	27,000	29,207
Madariaga, H	2FS003	Maintenance Management	1,032	1,223	1,319
Madariaga, H	2FS005	Amortization	17,058	20,761	20,814
		Fleet Services Total	40,363	49,187	51,561
Edgar, S	2EE001	SCG Field Safety	777	1,375	1,487
		Emergency Preparedness & Safety Total	777	1,375	1,487
Haines, D	2EV000	ENVIRONMENTAL	600	594	642
		Environmental Total	600	594	642
Sedgwick, K	2SS001	Logistics Shops North	6,617	6,514	7,028
Sedgwick, K	2SS002	Office Services	2,947	3,283	3,549
Sedgwick, K	2SS003	Retired CC	2,131	2,762	2,888
	2SS004		-	-	-
Sedgwick, K	2SS005	Meter Shops & Records	-	-	-
		Supply Services & Diverse Business Enterprises Total	11,695	12,559	13,466
Seifert, J	2RE001	SCG Facility Operations & Rents	16,711	17,167	18,359
Seifert, J	2RE003	Transportation Program	148	515	558
		Real Estate, Land, & Facilities Total	16,859	17,682	18,917
		Total NSS	70,294	81,397	86,072
Madariaga, H	2200-0802	ASSET MANAGEMENT	109	144	155
Madariaga, H	2200-0803	FLEET ASSET LD TEAM	314	283	305
Madariaga, H	2200-2018	FLEET ADMIN TEAM LEADER -SCG	121	103	111
Madariaga, H	2200-2019	FLEET TRAINING AND QA	66	149	160
Madariaga, H	2200-2020	FLEET OPERATIONAL PROGRAMS & COMPLIANCE	144	143	154
Madariaga, H	2200-2148	FLEET SERVICES DIRECTOR	4	64	69
Madariaga, H	2200-2266	ASSET PLANNING TEAM LEADER_SCG	115	102	110
Madariaga, H	2200-8926	Billed-in Cost Center for FLEET SERVICES	507	516	556
		Fleet Services Total	1,380	1,504	1,620

Table DH-10
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
SUPPORT SERVICES
(Thousands of Dollars)

Edgar, S	2200-0613	EMERGENCY SERVICES NORTH	210	188	202
Edgar, S	2200-2270	SES DIRECTOR - SCG	950	928	999
Edgar, S	2200-8917	Billed-in Cost Center for EMERGENCY	1,473	1,692	1,824
		Emergency Preparedness & Safety Total	<u>2,633</u>	<u>2,808</u>	<u>3,026</u>
Haines, D	2200-2012	ENVIRONMENTAL SERVICES DIRECTOR	-	-	-
Haines, D	2200-2176	ENVIRONMENTAL MANAGEMENT NORTH	1,739	2,080	2,240
Haines, D	2200-2197	VP ENVIRONMENTAL SAFETY & FACILITY	2	-	-
Haines, D	2200-2312	E&S Training - SCG	39	60	65
Haines, D	2200-8918	USS Billed_for ENVIRONMENTAL	1,455	2,122	2,288
		Environmental Total	<u>3,235</u>	<u>4,262</u>	<u>4,593</u>
Sedgwick, K	2200-0620	GAS PORTFOLIO MANAGER	532	657	708
Sedgwick, K	2200-0798	METER SHOP & RECORDS	2,074	2,275	2,450
Sedgwick, K	2200-2151	SUPPLY MGMT & FLEET SERVICES VP	-	3	3
Sedgwick, K	2200-2301	SUPPLY CHAIN PROJECTS	32	35	38
Sedgwick, K	2200-8927	Billed-in Cost Center for SUPPLY SERVICES & DBE	3,689	3,991	4,303
		Supply Services & Diverse Business Enterprises Total	<u>6,327</u>	<u>6,961</u>	<u>7,501</u>
Seifert, J	2200-0618	GCT RENTS	23,619	14,008	14,008
Seifert, J	2200-0696	FACILITIES-MONTEREY PARK MGR	1,458	1,782	1,919
Seifert, J	2200-0735	FACILITIES GCT	1,110	1,933	2,082
Seifert, J	2200-2015	FACILITY WORK MANAGEMENT - SCG	173	248	267
Seifert, J	2200-2093	GCT SDGE/CC TRANSPORTATION SUBSIDY - USS	(1)	-	-
Seifert, J	2200-2246	DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN	16	100	108
Seifert, J	2200-2260	SCG - CORP REAL ESTATE	422	672	724
Seifert, J	2200-2284	SCG MICROWAVE RENTS	799	832	832
Seifert, J	2200-8919	Billed-in Cost Center for REAL ESTATE, LAND &	3,224	4,807	5,158
		Real Estate, Land, & Facilities Total	<u>30,820</u>	<u>24,382</u>	<u>25,098</u>
		Total SS	<u>44,395</u>	<u>39,917</u>	<u>41,838</u>
		Total Support Services	<u>\$ 114,689</u>	<u>\$ 121,314</u>	<u>\$ 127,910</u>

Table DH-11
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Shepherd, C	2GE001	Communications (Medai/Employee)	188	703	759
Shepherd, C	2GE004	LEGAL	-	668	722
		A&G - External Affairs & Legal Total	<u>188</u>	<u>1,371</u>	<u>1,481</u>
Deremer, K	2CN001	Cost Accounting	1,921	2,141	2,309
Deremer, K	2CN010	Claims Pmts & Recovery - SCG	6,704	7,062	7,648
Deremer, K	2RA001	Regulatory Tariffs	88	80	86
		A&G - Contoller/Finance/ Regulatory Affairs Total	<u>8,713</u>	<u>9,283</u>	<u>10,044</u>
Robinson, D	2CP000	Comp-ICP	35,123	35,597	37,968
Robinson, D	2PB000	MEDICAL	73,826	94,873	94,873
		A&G - Employee Benefits Total	<u>108,949</u>	<u>130,470</u>	<u>132,841</u>
Edgar, S	2HR001	VP of HR - SCG	55	278	300
Edgar, S	2HR002	Staffing	831	987	1,065
Edgar, S	2HR003	Relocation	50	385	417
Edgar, S	2HR004	ECS	309	269	290
Edgar, S	2HR005	Labor Relations	1,448	1,421	1,533
Edgar, S	2HR006	President & CEO and COO	1,321	1,744	1,839
Edgar, S	2HR007	Long Term Disability	19,373	21,201	21,201
Edgar, S	2HR008	DIVERSITY & OE	-	545	589
		A&G - Human Resources Total	<u>23,387</u>	<u>26,830</u>	<u>27,235</u>
Sarkaria, D	2PN000	Pension	101,047	101,047	101,047
		A&G - Pension & Other Post Retirement Benefits Total	<u>101,047</u>	<u>101,047</u>	<u>101,047</u>
Folkmann, B	2SE000	UTSIDE SRVC EMPLOYEES - F923.1	67,159	56,129	56,129
		A&G - Sempra Corp General Total	<u>67,159</u>	<u>56,129</u>	<u>56,129</u>
De Bont, M	2SN000	SECC PROP INS NON-NUCLEAR - 924.0	15,461	15,866	15,866
		A&G - Sempra Corp Insurance Total	<u>15,461</u>	<u>15,866</u>	<u>15,866</u>
Moersen, P	2200-SAXX	Shared Asset Expense	-	8,385	8,385
		Total	<u>-</u>	<u>8,385</u>	<u>8,385</u>
		Total NSS	<u>324,904</u>	<u>349,381</u>	<u>353,026</u>

Table DH-11
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2009 Adjusted-Recorded (2009\$)	2012 Estimated (2009\$)	2012 Estimated (2012\$)
Deremer, K	2200-0338	Accounts Payable Dept	1,380	1,393	1,500
Deremer, K	2200-0339	FINL PLANNING	301	407	438
Deremer, K	2200-1334	AFFILIATE BILLING & COSTING	298	308	332
Deremer, K	2200-1342	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	124	158	170
Deremer, K	2200-2039	SUNDRY BILLING	382	397	428
Deremer, K	2200-2040	GENERAL RATE CASE	553	596	642
Deremer, K	2200-2041	BUSINESS PLANNING & BUDGETS	120	138	149
Deremer, K	2200-2049	ACCOUNTS PAYABLE	78	95	102
Deremer, K	2200-2075	CALIFORNIA CASE MANAGEMENT	420	520	560
Deremer, K	2200-2091	REGULATORY ACCOUNTS	75	75	81
Deremer, K	2200-2095	CLAIMS	635	550	592
Deremer, K	2200-2178	SUNDRY SERVICES & RATE BASE	69	91	98
Deremer, K	2200-2189	REVENUE REQUIREMENTS	72	58	62
Deremer, K	2200-2195	SUNDRY SVCS POLICY & COMPLIANCE	38	52	56
Deremer, K	2200-2202	AFFILIATE COMPLIANCE	72	68	73
Deremer, K	2200-2212	BUSINESS CONTROLS	37	32	34
Deremer, K	2200-2272	CAPITAL BUDGETS	69	68	73
Deremer, K	2200-2308	GAS DEMAND FORECAST & TARIFFS	532	106	114
Deremer, K	2200-8901	Billed-in Cost Center for A&G - Reg Affairs, Controller &	5,743	7,169	7,730
Deremer, K	2200-8962	CFO - CONTROLLER - VP	2	294	317
Deremer, K	2200-8963	DIRECTOR OF FINANCE	126	115	124
		A&G - Contoller/Finance/ Regulatory Affairs Total	11,126	12,690	13,675
Edgar, S	2200-0838	HR BUSINESS PARTNER NORTH	805	741	798
Edgar, S	2200-0840	EMPLOYEE DEVELOPMENT	277	1,148	1,236
Edgar, S	2200-2043	HR SERVICES & ANALYSIS	138	137	148
Edgar, S	2200-2163	WELLNESS - SCG	285	363	391
Edgar, S	2200-2207	ECS SCG - CSS	642	688	741
Edgar, S	2200-8904	Billed-in Cost Center for HUMAN RESOURCES	3,787	3,322	3,582
		A&G - Human Resources Total	5,934	6,399	6,895
Shepherd, C	2200-2334	Legal	-	4,706	5,068
Shepherd, C	2200-2339	Community Relations - LA	-	524	564
Shepherd, C	2200-2340	Corporate Events	-	26	28
Shepherd, C	2200-8928	Billed-in Cost Center for LEGAL & EXTERNAL	-	155	167
		A&G - External Affairs & Legal Total	-	5,411	5,827
		Total SS	17,060	24,500	26,398
		Total A&G	\$ 341,964	\$ 373,881	\$ 379,424

Table DH-12
Southern California Gas Company
Working Cash Adjustment to Rate Base (Net Working Cash Requirement)
(\$ in Thousands)

Line No.	Description	2009 Recorded			2012 Proposed		
		Expenses	Average No. of Days Lag	Dollar-Days Lag	Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	1,367,207	41.99	57,409,034	2,426,798	41.99	101,901,252
2	Payroll Expense	413,924	12.22	5,057,124			
3	F. I. C. A	32,145	11.42	367,200			
4	Federal/State Unemployment Insurance	965	76.05	73,355			
5	Incentive Compensation Plan	35,453	256.09	9,079,122			
6	Employee Benefits	206,183	4.22	870,092			
7	Goods & Services	406,345	34.05	13,836,064			
8	Corporate Charges	79,333	26.47	2,100,057			
9	Real Estate Rental	37,553	(18.69)	(701,858)			
10	Materials Issued from Stores	10,398	0.00	0			
11	Property/Ad Valorem/Franchise Taxes	261,397	116.34	30,410,966			
12	Federal Income Taxes - Current	(1,848)	4,819.18	(8,905,845)			
13	State Income Taxes - Current	22,000	(67.45)	(1,483,900)			
14	Income Taxes Deferred	107,487	0.00	0			
15	Depreciation Provision	290,215	0.00	0			
16	Amortization of Insurance Premiums	12,968	0.00	0			
17	Sub-total	1,914,518	26.48	50,702,378	2,291,006	26.48	60,672,977
18	Total Expenses Incl. Commodities	3,281,725	32.94	108,111,411	4,717,805	34.46	162,574,229
19	Revenue Lag Days		40.41			40.41	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		<u>32.94</u>			<u>34.46</u>	
21	Excess Lag Days (Line 19 - Line 20)		7.46			5.95	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		<u>3,281,725</u>			<u>4,717,805</u>	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		67,087			76,846	
24	Operational Cash Requirement		43,637			46,993	
25	Working Capital Not Supplied by Investors		<u>(75,262)</u>			<u>(81,050)</u>	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		<u>35,462</u>			<u>0</u>	
27	CALCULATED 2012 NET WORKING CASH REQUIREMENT					42,788.81	

Table DH-13
SOUTHERN CALIFORNIA GAS COMPANY
Test Year 2012
Net-to-Gross Multiplier

Line No.	Description	Test Year 2012		
		Uncollectible and Franchise Fee Factor	State & Federal Tax Factor	Net-to-Gross Multiplier
1	Revenues	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.002780	0.000000	0.002780
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.002780	0.000000	0.002780
5	Subtotal (Line 3 - Line 4)	0.997220	1.000000	0.997220
6	Franchise Fees Tax Rate	0.014593	0.000000	0.014593
7	Franchise Fees Amount Applied (Line 5)	0.997220	1.000000	0.997220
8	Less: Franchise Fees (Line 6 * Line 7)	0.014552	0.000000	0.014552
9	Subtotal (Line 7 - Line 8)	0.982668	1.000000	0.982668
10	S.I.T. Rate		0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)		1.000000	0.982668
12	Less: S.I.T. (Line 10 * Line 11)		0.088400	0.086868
13	Subtotal (Line 11 - Line 12)		0.911600	0.895800
14	F.I.T. Rate		0.350000	0.350000
15	F.I.T. Amount Applied (Line 13)		0.911600	0.895800
16	Less: F.I.T. (Line 14 * Line 15)		0.319060	0.313530
17	Net Operating Revenues (Line 15 - Line 16)		0.592540	0.582270
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.017638		
19	State & Federal Tax Factor (1 / Line 17)		1.687650	
20	N-T-G Multiplier (1 / Line 17)			1.717417

ATTACHMENTS A – F

- Attachment A. Workpaper to Update Testimony of Bruce Folkmann
- Attachment B. Workpaper to Update Testimony of J. Steve Rahon
- Attachment C. Workpapers to Update Testimony of Michael H. Baldwin
- Attachment D. Workpapers to Update Testimony of Greg Shimansky
- Attachment E. SDG&E Incorporated Changes
- Attachment F. SoCalGas Incorporated Changes

ATTACHMENT A

Workpaper to Update Testimony of Bruce Folkmann

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Indexes - Updated**

Reference: I-Esc Index

Witness: Bruce Folkmann

Utility Cost Indexes (set to year 2009=1.0000)

From Scott Wilder; data based on Global Insight 3rd Quarter 2011 utility cost forecast, released November 10, 2011.

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926
JGADGOMMS_X926 Administrative and General (Gas) except 926

Sempra Corporate Center Average

Non-Labor			
2009	2010	2011	2012
1.00000	1.02172	1.04779	1.07127
1.00000	1.01808	1.04401	1.07113
1.00000	1.01990	1.04590	1.07120

O&M Labor Cost Index:

A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor
ECIPWPARNs Professional & Technical

Sempra Corporate Center Average

Labor			
2009	2010	2011	2012
1.00000	1.01992	1.03878	1.06097
1.00000	1.01430	1.03358	1.05799
1.00000	1.01711	1.03618	1.05948

ATTACHMENT B

Workpaper to Update Testimony of J. Steve Rahon

SDGE:

2011 rate increase effective April 17th,2011 =>average rate increased by 7.05%

2012 rate increase effective January 22nd,2012 =>average rate increased by 3.25%

In \$000's	Original Application			Update		Change	
	2010	2011	2012	2011	2012	2011	2012
Average Rate - Round-off	\$0.367	\$0.369	\$0.369	\$0.395	\$0.381	\$0.026	\$0.012
Average Rate Change %						7.05%	3.25%
Postage							
Expense	\$5,968	\$6,057	\$6,171	\$6,406	\$6,388	\$349	\$217
Savings	(\$1,285)	(\$1,349)	(\$1,397)	(\$1,365)	(\$1,463)	(\$16)	(\$66)
Prefunds	\$882	\$882	\$882	\$484	\$484	(\$398)	(\$398)
Total Forecast	\$5,565	\$5,590	\$5,656	\$5,526	\$5,409	(\$64)	(\$247)

SDG&E/CS - OFFICE OPERATIONS/Exh No:SDG&E-14-WP/Witness: J. Rahon
 Pages 250 – 251 of 375

Update:

	2009	2010	2011	2012		2009	2010	2011	2012
▶ MPK									
Volume	16,303,608	16,469,825	16,712,982	17,027,484					
Postage	\$5,541,654	\$5,645,304	\$6,077,874	\$6,053,214		\$5,645	\$6,078	\$6,053	
Avg. Rate	\$0.340	\$0.343	\$0.364	\$0.355					
Increment									
Volume		166,217	243,157	314,502					
Postage		\$103,650	\$432,570	(\$24,660)		\$104	\$433	(\$25)	
Avg. Rate		\$0.003	\$0.021	(\$0.008)					
▶ XEROX									
Form Bills	417,088	481,329	485,326	489,847					
Postage	\$276,440	\$322,208	\$328,133	\$334,501		\$322	\$328	\$335	
Avg. Rate	\$0.663	\$0.669	\$0.676	\$0.683					
Increment									
Form Bills		64,241	3,997	4,521					
Postage		\$45,768	\$5,925	\$6,368	\$58,061	\$46	\$6	\$6	
Avg. Rate		\$0.007	\$0.007	\$0.007					
▶ Savings									
1•									
Suppressed Bills	3,230,483	3,573,252	3,737,052	3,865,452					
Postage	\$1,069,478	\$1,197,039	\$1,265,157	\$1,351,055		\$1,197	\$1,265	\$1,351	
Avg. Rate	\$0.331	\$0.335	\$0.339	\$0.350					
Increment									
Volume		342,769	163,800	128,400					
Postage		\$127,561	\$68,118	\$85,897		\$128	\$68	\$86	
Avg. Rate		\$0.004	\$0.004	\$0.011					
2•									
ChkFree's e-Bills	506,459	624,122	688,374	722,224					
Postage	\$69,727	\$88,034	\$99,398	\$111,670		\$88	\$99	\$112	
Avg. Rate	\$0.138	\$0.141	\$0.144	\$0.155					
Increment									
Volume		117,663	64,252	33,850					
Postage		\$18,307	\$11,363	\$12,273		\$18	\$11	\$12	
Avg. Rate		\$0.003	\$0.003	\$0.010					
▶ Net									
Form Bills	12,983,754	12,753,780	12,772,883	12,929,655					
Postage	\$4,678,888	\$4,682,438	\$5,041,452	\$4,924,990	\$4,679	\$4,682	\$5,041	\$4,925	
Avg. Rate	\$0.360	\$0.367	\$0.395	\$0.381					
Increment									
Form Bills		(229,974)	19,103	156,773					
Postage		\$3,550	\$359,014	(\$116,462)	\$246,102	\$4	\$359	(\$116)	
Avg. Rate		\$0.007	\$0.028	(\$0.014)					
Net/1000 ▶						\$4,679	\$4,682	\$5,041	\$4,925
Y-E 2009 - SAP Includes Prefunds ▶						\$5,561			
Estimated Prefunds ▶						\$882	\$882	\$882	\$882
Net/1000 ▶						\$5,565	\$5,924	\$5,807	
Testimonial Adjustment - Reducing Prefunds by ▶							(\$398)	(\$398)	(\$398)
Request Updated ▶						\$5,167	\$5,526	\$5,409	

ATTACHMENT C

Workpapers to Update Testimony of Michael H. Baldwin

SCG:

2011 rate increase effective April 17th,2011 =>average rate increased by 1.45%

2012 rate increase effective January 22nd,2012 =>average rate increased by 4.03%

In \$000's	Original Application			Update		Change	
	2010	2011	2012	2011	2012	2011	2012
Average Rate - Round-off	\$0.345	\$0.346	\$0.347	\$0.351	\$0.361	\$0.005	\$0.014
Average Rate Change %						1.45%	4.03%
Postage							
Expense	\$23,159	\$23,600	\$24,158	\$23,912	\$25,161	\$312	\$1,003
Savings	(\$3,990)	(\$4,278)	(\$4,327)	(\$4,327)	(\$4,533)	(\$49)	(\$206)
Prefunds	\$1,298	\$1,298	\$1,298	\$0	\$0	(\$1,298)	(\$1,298)
Total Forecast	\$20,467	\$20,621	\$21,130	\$19,585	\$20,629	(\$1,036)	(\$501)

Update:

		2009	2010	2011	2012						
▶ Total	Volume	67,315,774	68,459,231	69,766,877	71,416,821						
	Postage	\$22,472,063	\$23,125,530	\$23,878,814	\$25,127,773	\$22,472	\$23,126	\$23,879	\$25,128		
	Avg. Rate	\$0.334	\$0.338	\$0.342	\$0.352						
Increment											
	Volume		1,143,457	1,307,646	1,649,944						
	Postage		\$653,468	\$753,283	\$1,248,959	\$653	\$753	\$1,249			
	Avg. Rate		\$0.004	\$0.004	\$0.010						
▶ Savings											
1•	Suppressed Bills	9,456,933	11,090,400	11,834,400	11,881,200						
	Postage	\$3,130,796	\$3,715,284	\$4,006,467	\$4,152,722	\$3,131	\$3,715	\$4,006	\$4,153		
	Avg. Rate	\$0.331	\$0.335	\$0.339	\$0.350						
Increment											
	Volume		1,633,467	744,000	46,800						
	Postage		\$584,488	\$291,183	\$146,255	\$584	\$291	\$146			
	Avg. Rate		\$0.004	\$0.004	\$0.011						
2•	ChkFree's e-Bills	1,807,377	1,944,952	2,218,884	2,456,802						
	Postage	\$248,753	\$274,341	\$320,311	\$379,858	\$249	\$274	\$320	\$380		
	Avg. Rate	\$0.138	\$0.141	\$0.144	\$0.155						
Increment											
	Volume		137,575	273,932	237,918						
	Postage		\$25,588	\$45,971	\$59,547	\$26	\$46	\$60			
	Avg. Rate		\$0.003	\$0.003	\$0.010						
▶ Net											
	Bills	56,051,464	55,423,879	55,713,593	57,078,819						
	Postage	\$19,092,514	\$19,135,906	\$19,552,036	\$20,595,192	\$19,093	\$19,136	\$19,552	\$20,595		
	Avg. Rate	\$0.341	\$0.345	\$0.351	\$0.361						
Increment											
	Volume		(627,585)	289,714	1,365,226						
	Postage		\$43,392	\$416,130	\$1,043,157	\$43	\$416	\$1,043			
	Avg. Rate		\$0.005	\$0.006	\$0.010						
						Net/1000	▶ Net/1000	\$19,093	\$19,136	\$19,552	\$20,595
						Y-E 2009 - SAP Includes Prefunds	▶	\$20,391			
						Estimated Prefunds	▶	\$1,298	\$1,298	\$1,298	\$1,298
						Net/1000	▶	\$20,434	\$20,851	\$21,894	
						Testimonial Adjustment - Removal of Prefunds	▶	(\$1,298)	(\$1,298)	(\$1,298)	
						Request Updated for CC 2200-0678	▶	\$19,136	\$19,552	\$20,595	
						Request Unchanged for CC 2200-2239	▶		33	33	33
						Request Updated for 200004.001	▶	\$19,169	\$19,585	\$20,629	

ATTACHMENT D

Workpapers to Update Testimony of Greg Shimansky

San Diego Gas & Electric
Advanced Metering Infrastructure
Summary of AMIBA 2012 GRC Proposal
31-Dec-11
[Update to Exhibit SDG&E-41-WP-1]

	Electric	Gas	Total
	(000's)	(000's)	(000's)
2011 AMIBA Overcollection	\$ (107,797)	\$ (9,948)	\$ (117,745)
Less: PCT Costs Installed Post - 2011	\$ 8,376		\$ 8,376
Less: Revenue Requirement Costs for Meters Installed Post - 2011	<u>\$ 23,379</u>	<u>\$ 7,576</u>	<u>\$ 30,955</u>
Amount Returned in Rates as of 1/1/2012	^{\1} \$ 65,000	\$ 6,202	\$ 71,202
Estimated 2011 AMIBA Overcollection to be Returned to Customers @ 2012 GRC Implementation	<u>\$ (11,041)</u>	<u>\$ 3,830</u>	<u>\$ (7,212)</u>

^{\1} Advice Letter 2298-E filed October 28, 2011 approved on December 23, 2011.
Advice Letter 2067-G filed October 31, 2011 approved on December 30, 2011.

**San Diego Gas & Electric
Advanced Metering Infrastructure
Post - 2011 PCT & Meter Installation
Revenue Requirement
[Update to Exhibit SDG&E-41-WP-2]**

	2012	2013	2014	2015	Total
	(000's)	(000's)	(000's)	(000's)	(000's)
<u>PCT's</u>					
O&M expenses	8,376				
<u>Meters Installed Post - 2011</u>					
O&M Expenses	5,406				
<u>Capital Expenses</u>					
Property Taxes	154	394	362	331	
Preferred Equity Interest	53	137	126	115	
Interest Expense	325	833	766	700	
Depreciation Expense	1,362	3,245	3,245	3,245	
Federal Tax Expense	491	1,124	942	865	
State Tax Expense	163	331	317	312	
Return on Equity	695	1,783	1,638	1,496	
Revenue Requirement (excludes FF&U)	17,026	7,846	7,396	7,063	39,331

^{\1} PCT Revenue Requirement = \$8.376 million (Electric Only)

Meter Revenue Requirement = \$30.955 million (\$23.379 million Electric, \$7.576 million Gas. Split consistent with 2011 forecasted amounts)

SAN DIEGO GAS & ELECTRIC CO.
ADVANCED METERING INFRASTRUCTURE BALANCING ACCOUNT (ELECTRIC)
Under/ (Over) Collection
2010 [Update to Exhibit SDG&E-41-WP-3]

	Jan-10	Prior Period Adjustment	Feb-10	Prior Period Adjustment	Mar-10	Prior Period Adjustment	Apr-10	Prior Period Adjustment	May-10	Prior Period Adjustment	Jun-10	Prior Period Adjustment	Jul-10	Aug-10	Prior Period Adjustment	Sep-10	Prior Period Adjustment	Oct-10	Nov-10	Dec-10
REVENUES:																				
Authorized	4,772,149		4,985,827		4,888,701		4,713,873		4,869,275		5,426,134		6,054,219	6,177,245		6,708,204	4,503	5,666,238	5,154,657	5,335,976
Net Revenues to Balancing Account	4,772,149		4,985,827		4,888,701		4,713,873		4,869,275	-	5,426,134		6,054,219	6,177,245	-	6,708,204	4,503	5,666,238	5,154,657	5,335,976
TOTAL O&M EXPENDITURES	798,646	-	289,340	-	953,848	-	981,656	-	817,054	-	3,886,654	(71,270)	989,500	1,081,998	-	2,812,644	-	991,258	1,017,820	3,390,490
CAPITAL RELATED COSTS																				
Depreciation	900,603	(21,945)	878,955		931,054		1,027,839	(168,877)	1,099,080		1,150,774		1,206,358	1,268,626		1,340,794		1,424,676	1,501,997	1,673,992
Tax on Return ^{1/}	-	633,619	854,555	(108,320)	846,076	136,138	715,594	(135,874)	810,507		790,838		821,519	854,161		888,226		924,065	950,797	(1,839,532)
Return on Rate Base	421,486	69,888	482,539		543,387		652,547	(78,388)	731,355		797,942		858,040	925,948		1,005,444		1,096,898	1,178,039	142,777
Self Developed Software Tax Benefit	(460,639)		(420,329)		(527,278)		(534,505)		(584,542)		19,179	(38,358)	(563,163)	(1,875,162)	(1,255,692)	(620,605)		(885,623)	(791,431)	123,525
Total Revenue Requirement Expenditures	861,450	681,563	1,595,720	(108,320)	1,593,239	136,138	1,861,475	(383,139)	2,056,400		2,758,733	(38,358)	2,322,754	1,173,573	(1,255,692)	2,613,859	-	2,560,016	2,839,402	100,762
Annual Program Benefits	(1,228,511)		(1,228,511)		(1,228,511)		(1,228,511)		(1,228,511)		(1,228,511)		(1,228,511)	(1,228,511)		(1,228,511)		(1,228,511)	(1,228,511)	(1,228,511)
TOTAL Balancing Account Expenses	431,585	681,563	656,549	(108,320)	1,318,576	136,138	1,614,620	(383,139)	1,644,943	-	5,416,876	(109,628)	2,083,743	1,027,060	(1,255,692)	4,197,992	-	2,322,763	2,628,711	2,262,741
Net Current Month Under / (Over) Collection	(4,340,563)	681,563	(4,329,278)	(108,320)	(3,570,124)	136,138	(3,099,253)	(383,139)	(3,224,332)		(9,258)	(109,628)	(3,970,476)	(5,150,185)	(1,255,692)	(2,510,212)	(4,503)	(3,343,475)	(2,525,946)	(3,073,235)
INTEREST RATE	0.16%	0.16%	0.13%		0.15%		0.20%		0.23%		0.28%		0.32%	0.27%		0.25%		0.24%	0.23%	0.23%
INTEREST	(5,820)	45	(5,126)	(14)	(6,422)	22	(9,097)	(244)	(11,129)	(155)	(13,945)	(12)	(16,500)	(14,952)	(755)	(14,907)	(4)	(14,900)	(14,845)	(15,384)
CURRENT MONTH INTEREST	(5,820)	45	(5,126)	(14)	(6,422)	22	(9,097)	(244)	(11,129)	(155)	(13,945)	(12)	(16,500)	(14,952)	(755)	(14,907)	(4)	(14,900)	(14,845)	(15,384)
CURRENT BALANCE WITH INTEREST	(4,346,383)	681,608	(4,334,404)	(108,334)	(3,576,546)	136,160	(3,108,350)	(383,383)	(3,235,461)	(155)	(23,203)	(109,640)	(3,986,976)	(5,165,137)	(1,256,447)	(2,525,119)	(4,507)	(3,358,375)	(2,540,791)	(3,088,619)
CUMULATIVE BALANCE WITH INTEREST	(45,829,401)	(45,147,794)	(49,482,198)	(49,590,531)	(53,167,078)	(53,030,918)	(56,139,267)	(56,522,649)	(59,758,111)	(59,758,266)	(59,781,469)	(59,891,109)	(63,878,085)	(69,043,222)	(70,299,669)	(72,824,788)	(72,829,295)	(76,187,670)	(78,728,461)	(81,817,080)

Footnotes:
1/ Includes 'Tax on Return' and 'Property Taxes'

SAN DIEGO GAS & ELECTRIC CO.
ADVANCED METERING INFRASTRUCTURE BALANCING ACCOUNT (GAS)
Under/ (Over) Collection
2010 [Update to Exhibit SDG&E-41-WP-4]

	Jan-10	Prior Period Adjustment	Feb-10	Prior Period Adjustment	Mar-10	Prior Period Adjustment	Apr-10	Prior Period Adjustment	May-10	Prior Period Adjustment	Jun-10	Prior Period Adjustment	Jul-10	Aug-10	Prior Period Adjustment	Sep-10	Oct-10	Prior Period Adjustment	Nov-10	Dec-10
REVENUES:																				
Authorized	2,144,935		1,931,574	(275,684)	1,597,054		1,250,903		1,057,525	(252,764)	899,422		905,643	886,854		882,757	944,178		1,344,028	1,933,679
Net Revenues to Balancing Account	2,144,935	-	1,931,574	(275,684)	1,597,054	-	1,250,903	-	1,057,525	(252,764)	899,422	-	905,643	886,854	-	882,757	944,178	-	1,344,028	1,933,679
TOTAL O&M EXPENDITURES	317,394	-	34,581	-	432,407	-	429,295	-	291,331	-	1,960,474	(38,670)	421,986	470,087	-	1,389,672	360,755	-	407,962	1,709,918
CAPITAL RELATED COSTS																				
Depreciation	340,632	6,933	300,899		311,861		378,605	(69,872)	407,789		429,471		451,864	475,259		498,419	524,845		551,304	608,313
Tax on Return ¹¹		297,045	253,761	24,573	412,644	(192,714)	273,155	(36,495)	292,668		302,244		315,282	327,831		339,849	366,941		361,539	(551,228)
Return on Rate Base	185,222	31,988	156,820		175,394		253,975	(37,644)	281,196		307,508		331,407	356,337		380,742	408,244		434,964	33,747
Self Developed Software Tax Benefit	(137,376)		(125,354)		(157,250)		(158,433)		(173,265)		5,885	(11,370)	(166,928)	(555,820)	(372,202)	(183,955)	(262,509)		(234,589)	36,614
Total Revenue Requirement Expenditures	388,478	335,967	586,126	24,573	742,649	(192,714)	747,302	(144,010)	808,388	-	1,044,908	(11,370)	931,625	603,607	(372,202)	1,035,055	1,037,521	(15,958)	1,113,218	127,446
Annual Program Benefits	(567,200)	-	(567,200)	-	(567,200)	-	(567,200)	-	(567,200)	-	(567,200)	-	(567,200)	(567,200)	-	(567,200)	(567,200)	-	(567,200)	(567,200)
TOTAL Balancing Account Expenses	138,672	335,967	53,507	24,573	607,856	(192,714)	609,397	(144,010)	532,519	-	2,438,182	(50,040)	786,411	506,494	(372,202)	1,857,527	831,076	(15,958)	953,980	1,270,164
Net Current Month Under / (Over) Collection	(2,006,263)	335,967	(1,878,067)	300,257	(989,198)	(192,714)	(641,506)	(144,010)	(525,007)	252,764	1,538,760	(50,040)	(119,232)	(380,360)	(372,202)	974,770	(113,102)	(15,958)	(390,048)	(663,515)
INTEREST RATE	0.16%	0.16%	0.13%	0.13%	0.15%		0.20%		0.23%		0.28%		0.32%	0.27%		0.25%	0.24%		0.23%	0.23%
INTEREST	(794)	22	(819)	15	(1,087)	(25)	(1,618)	(95)	(1,997)	129	(2,258)	(5)	(2,405)	(2,086)	(224)	(1,948)	(1,784)	(2)	(1,761)	(1,863)
CURRENT MONTH INTEREST	(794)	22	(819)	15	(1,087)	(25)	(1,618)	(95)	(1,997)	129	(2,258)	(5)	(2,405)	(2,086)	(224)	(1,948)	(1,784)	(2)	(1,761)	(1,863)
CURRENT BALANCE WITH INTEREST	(2,007,057)	335,989	(1,878,886)	300,272	(990,285)	(192,739)	(643,124)	(144,105)	(527,004)	252,893	1,536,502	(50,045)	(121,637)	(382,446)	(372,426)	972,822	(114,886)	(15,960)	(391,809)	(665,378)
CUMULATIVE BALANCE WITH INTEREST	(6,959,912)	(6,623,923)	(8,502,809)	(8,202,537)	(9,192,823)	(9,385,562)	(10,028,685)	(10,172,790)	(10,699,794)	(10,446,901)	(8,910,399)	(8,960,444)	(9,082,081)	(9,464,527)	(9,836,953)	(8,864,131)	(8,979,017)	(8,994,977)	(9,386,786)	(10,052,164)

Footnotes:
1/ Includes 'Tax on Return' and 'Property Taxes'

SAN DIEGO GAS & ELECTRIC CO.
ADVANCED METERING INFRASTRUCTURE BALANCING ACCOUNT (ELECTRIC)
Under/ (Over) Collection
2011 [Update to Exhibit SDG&E-41-WP-5]

	Jan-11	Feb-11	Prior Period Adjustment	Mar-11	Prior Period Adjustment	Apr-11	May-11	Prior Period Adjustment	Jun-11	Prior Period Adjustment	Jul-11	Aug-11	Prior Period Adjustment	Sep-11	Oct-11	Nov-11	Prior Period Adjustment	Dec-11
REVENUES:																		
Authorized	5,201,156	5,434,044		5,328,186		5,137,642	5,307,014		5,913,934		6,598,482	6,732,569		7,311,259	6,175,050	5,617,531		5,815,133
Net Revenues to Balancing Account	5,201,156	5,434,044	-	5,328,186	-	5,137,642	5,307,014	-	5,913,934	-	6,598,482	6,732,569	-	7,311,259	6,175,050	5,617,531	-	5,815,133
TOTAL O&M EXPENDITURES	744,848	901,996	-	2,489,825	(6,581)	859,354	(84,513)	-	2,664,319	-	1,331,998	984,326	-	2,624,896	987,737	941,535	-	2,743,833
CAPITAL RELATED COSTS																		
Depreciation	1,846,131	1,917,099		1,965,642		2,006,425	2,053,451		2,079,225		2,158,730	2,220,369		2,231,104	2,241,473	2,264,086		2,289,107
Tax on Return ^{1/}	1,030,050	1,041,684		1,066,499		1,077,747	1,110,304		1,130,124		1,625,494	825,496		1,247,341	1,245,075	1,232,307		1,231,716
Return on Rate Base	1,188,210	1,223,594		1,245,403		1,273,271	1,325,878		1,356,401		1,377,734	1,392,039		1,382,432	1,372,032	1,367,058		1,360,982
Self Developed Software Tax Benefit	(550,043)	(422,886)	(37,450)	(1,077,008)		(432,149)	(16,395)	(58,077)	(565,032)	70,377	(242,693)	(631,653)	(85,504)	(519,557)	(464,700)	(656,270)	85,012	(714,410)
Total Revenue Requirement Expenditures	3,514,348	3,759,491	(37,450)	3,200,536	-	3,925,294	4,473,238	(58,077)	4,000,718	70,377	4,919,265	3,806,252	(85,504)	4,341,320	4,393,880	4,207,181	85,012	4,167,395
Annual Program Benefits	(1,758,738)	(1,758,738)		(1,758,738)		(1,758,738)	(1,758,738)		(1,758,738)		(1,758,738)	(1,758,738)		(1,758,738)	(1,758,738)	(1,758,738)		(1,758,738)
TOTAL Balancing Account Expenses	2,500,458	2,902,749	(37,450)	3,931,623	(6,581)	3,025,910	2,629,987	(58,077)	4,906,299	70,377	4,492,525	3,031,839	(85,504)	5,207,478	3,622,879	3,389,978	85,012	5,152,490
Net Current Month Under / (Over) Collection	(2,700,698)	(2,531,295)	(37,450)	(1,396,563)	(6,581)	(2,111,732)	(2,677,027)	(58,077)	(1,007,635)	70,377	(2,105,957)	(3,700,729)	(85,504)	(2,103,781)	(2,552,171)	(2,227,553)	85,012	(662,643)
INTEREST RATE	0.23%	0.24%		0.23%		0.23%	0.20%		0.16%		0.15%	0.14%		0.16%	0.14%	0.15%		0.14%
INTEREST	(15,940)	(17,160)	(12)	(16,832)	-	(17,172)	(15,335)	(20)	(12,523)	5	(11,928)	(11,473)	(21)	(13,512)	(12,096)	(13,260)	27	(12,546)
CURRENT MONTH INTEREST	(15,940)	(17,160)	(12)	(16,832)	-	(17,172)	(15,335)	(20)	(12,523)	5	(11,928)	(11,473)	(21)	(13,512)	(12,096)	(13,260)	27	(12,546)
CURRENT BALANCE WITH INTEREST	(2,716,638)	(2,548,455)	(37,462)	(1,413,395)	(6,581)	(2,128,904)	(2,692,362)	(58,097)	(1,020,158)	70,382	(2,117,885)	(3,712,202)	(85,525)	(2,117,293)	(2,564,267)	(2,240,813)	85,039	(675,189)
CUMULATIVE BALANCE WITH INTEREST	(84,533,718)	(87,082,173)	(87,119,635)	(88,533,030)	(88,539,611)	(90,668,515)	(93,360,877)	(93,418,974)	(94,439,132)	(94,368,750)	(96,486,635)	(100,198,837)	(100,284,362)	(102,401,655)	(104,965,922)	(107,206,735)	(107,121,696)	(107,796,885)

Footnotes:
1/ Includes 'Tax on Return' and 'Property Taxes'

SAN DIEGO GAS & ELECTRIC CO.
ADVANCED METERING INFRASTRUCTURE BALANCING ACCOUNT (GAS)
Under/ (Over) Collection
2011 [Update to Exhibit SDG&E-41-WP-6]

	Jan-11	Feb-11	Prior Period Adjustment	Mar-11	Prior Period Adjustment	Apr-11	May-11	Prior Period Adjustment	Jun-11	Prior Period Adjustment	Jul-11	Aug-11	Prior Period Adjustment	Sep-11	Oct-11	Nov-11	Prior Period Adjustment	Dec-11
REVENUES:																		
Authorized	2,061,228	1,803,791		1,739,739		1,362,655	1,152,143		980,053		987,049	966,613		962,097	1,028,856	1,464,296		2,106,499
Net Revenues to Balancing Account	2,061,228	1,803,791	-	1,739,739	-	1,362,655	1,152,143	-	980,053	-	987,049	966,613	-	962,097	1,028,856	1,464,296	-	2,106,499
TOTAL O&M EXPENDITURES	296,789	396,188	-	1,300,094	(3,573)	364,123	(236,183)	-	1,450,870	-	651,965	494,317	-	1,271,354	411,806	441,730	-	1,381,597
CAPITAL RELATED COSTS																		
Depreciation	666,596	694,048		716,458		729,403	738,593		747,366		776,483	811,891		817,765	822,063	827,450		833,564
Tax on Return ^{1/}	587,403	173,294		399,432		402,699	407,748		415,300		512,109	398,473		469,835	537,060	398,978		465,670
Return on Rate Base	427,133	441,530		453,401		459,121	469,899		482,095		491,923	499,210		498,277	495,245	490,691		486,292
Self Developed Software Tax Benefit	(163,039)	(125,348)	(11,101)	(319,238)		(131,337)	(4,983)	(17,214)	(171,723)	21,389	(73,759)	(191,970)	(25,344)	(157,902)	(141,230)	(199,452)	25,837	(217,121)
Total Revenue Requirement Expenditures	1,518,093	1,183,524	(11,101)	1,250,053	-	1,459,886	1,611,257	(17,214)	1,473,038	21,389	1,706,756	1,517,604	(25,344)	1,627,975	1,713,138	1,517,667	25,837	1,568,405
Annual Program Benefits	(801,895)	(801,895)		(801,895)		(801,895)	(801,895)		(801,895)		(801,895)	(801,895)		(801,895)	(801,895)	(801,895)		(801,895)
TOTAL Balancing Account Expenses	1,012,987	777,817	(11,101)	1,748,252	(3,573)	1,022,114	573,179	(17,214)	2,122,013	21,389	1,556,826	1,210,026	(25,344)	2,097,434	1,323,049	1,157,502	25,837	2,148,107
Net Current Month Under / (Over) Collection	(1,048,241)	(1,025,974)	(11,101)	8,513	(3,573)	(340,541)	(578,964)	(17,214)	1,141,960	21,389	569,777	243,413	(25,344)	1,135,337	294,193	(306,794)	25,837	41,608
INTEREST RATE	0.23%	0.24%		0.23%		0.23%	0.20%		0.16%		0.15%	0.14%		0.16%	0.14%	0.15%		0.14%
INTEREST	(2,027)	(2,323)	(4)	(2,326)	-	(2,359)	(2,129)	(6)	(1,668)	1	(1,454)	(1,310)	(6)	(1,409)	(1,149)	(1,233)	9	(1,166)
CURRENT MONTH INTEREST	(2,027)	(2,323)	(4)	(2,326)	-	(2,359)	(2,129)	(6)	(1,668)	1	(1,454)	(1,310)	(6)	(1,409)	(1,149)	(1,233)	9	(1,166)
CURRENT BALANCE WITH INTEREST	(1,050,268)	(1,028,297)	(11,105)	6,187	(3,573)	(342,900)	(581,093)	(17,220)	1,140,292	21,390	568,323	242,103	(25,350)	1,133,928	293,044	(308,027)	25,846	40,442
CUMULATIVE BALANCE WITH INTEREST	(11,102,432)	(12,130,729)	(12,141,834)	(12,135,647)	(12,139,220)	(12,482,120)	(13,063,213)	(13,080,433)	(11,940,141)	(11,918,751)	(11,350,428)	(11,108,325)	(11,133,675)	(9,999,747)	(9,706,703)	(10,014,730)	(9,988,884)	(9,948,442)

Footnotes:
1/ Includes 'Tax on Return' and 'Property Taxes'

SAN DIEGO GAS & ELECTRIC CO.
DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT (DIMPBA)
 Under/ (Over) Collection
 Year 2010 [Update to Exhibit SDG&E-41-WP-7]

Line	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Prior Period Adjustment	Jun-10	Prior Period Adjustment	Jul-10	Aug-10	Prior Period Adjustment	Sep-10	Oct-10	Nov-10	Dec-10
1 Beginning Balance	(5,315,853)	(5,503,672)	(5,594,261)	(5,639,427)	(5,748,844)		(5,607,677)		(5,319,632)	(5,499,861)		(5,255,642)	(5,049,589)	(5,278,347)	(5,420,961)
1a Prior Period Adjustment															
1b Adjusted Beginning Balance	(5,315,853)	(5,503,672)	(5,594,261)	(5,639,427)	(5,748,844)	-	(5,607,677)	-	(5,319,632)	(5,499,861)	-	(5,255,642)	(5,049,589)	(5,278,347)	(5,420,961)
2 Authorized Cost	(334,250)	(334,250)	(334,250)	(334,250)	(334,250)		(334,250)		(334,250)	(334,250)		(334,250)	(334,250)	(334,250)	(334,250)
3 Recorded Cost	147,152	244,262	289,786	225,782	341,610	134,861	720,817	(97,249)	155,463	576,916	2,758	541,376	106,525	192,661	1,110,515
4 Net Current Month Under / (Over) Collection	(187,098)	(89,988)	(44,464)	(108,468)	7,360	134,861	386,567	(97,249)	(178,787)	242,666	2,758	207,126	(227,725)	(141,589)	776,265
5 Current Month Interest**	(721)	(601)	(702)	(949)	(1,101)	47	(1,263)	(10)	(1,442)	(1,210)	5	(1,073)	(1,033)	(1,025)	(965)
6 Total Current Month Activity	(187,819)	(90,589)	(45,166)	(109,417)	6,259	134,908	385,304	(97,259)	(180,229)	241,456	2,763	206,053	(228,758)	(142,614)	775,300
7 CUMULATIVE BALANCE WITH INTEREST	(5,503,672)	(5,594,261)	(5,639,427)	(5,748,844)	(5,742,585)	134,908	(5,222,373)	(97,259)	(5,499,861)	(5,258,405)	2,763	(5,049,589)	(5,278,347)	(5,420,961)	(4,645,661)

** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})/2) * (\text{Int. Rate}/12))$

INTEREST ASSUMPTION: 0.16% 0.13% 0.15% 0.20% 0.23% 0.28% 0.32% 0.27% 0.25% 0.24% 0.23% 0.23%

SAN DIEGO GAS & ELECTRIC CO.
DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT (DIMPBA)
 Under/ (Over) Collection
 Year 2011 [Update to Exhibit SDG&E-41-WP-8]

Jan-11	Feb-11	Prior Period Adjustment	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Prior Period Adjustment	Dec-11
(4,645,661)	(4,934,257)	(4,984,559)	(5,105,670)	(4,839,094)	(5,094,732)	(5,056,467)	(4,757,443)	(4,830,349)	(4,344,223)	(3,168,074)	(3,008,135)	(2,221,771)	(2,245,561)
(4,645,661)	(4,934,257)	(4,984,559)	(5,105,670)	(4,839,094)	(5,094,732)	(5,056,467)	(4,757,443)	(4,830,349)	(4,344,223)	(3,168,074)	(3,008,135)	(2,221,771)	(2,245,561)
(334,250)	(334,250)		(334,250)	(334,250)	(334,250)	(334,250)	(334,250)	(334,250)	(334,250)	(334,250)	(334,250)		(334,250)
46,572	284,940	(120,502)	601,779	79,564	373,361	633,928	261,943	820,911	1,510,900	494,549	1,120,941	(23,778)	3,095,880
(287,678)	(49,310)	(120,502)	267,529	(254,686)	39,111	299,678	(72,307)	486,661	1,176,650	160,299	786,691	(23,778)	2,761,630
(918)	(992)	(609)	(953)	(952)	(846)	(654)	(599)	(535)	(501)	(360)	(327)	(12)	(101)
(288,596)	(50,302)	(121,111)	266,576	(255,638)	38,265	299,024	(72,906)	486,126	1,176,149	159,939	786,364	(23,790)	2,761,529
(4,934,257)	(4,984,559)	(5,105,670)	(4,839,094)	(5,094,732)	(5,056,467)	(4,757,443)	(4,830,349)	(4,344,223)	(3,168,074)	(3,008,135)	(2,221,771)	(2,245,561)	515,968

is follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

0.23%	0.24%		0.23%	0.23%	0.20%	0.16%	0.15%	0.14%	0.16%	0.14%	0.15%		0.14%
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SAN DIEGO GAS & ELECTRIC CO.
RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)
Under/ (Over) Collection
Year 2010
Current Cycle 2008 - 2011 [Update to Exhibit SDG&E-41-WP-9]

Line	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Prior Period Adjustment	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1 Beginning Balance	(2,661,966)	(2,854,019)	(2,936,158)	(2,992,680)	(3,025,852)	(2,775,109)	(2,886,919)	(2,891,480)	(2,891,502)	(3,079,164)	(3,152,369)	(3,284,930)	(3,118,184)
1a Prior Period Adjustment	16,500												
1b Adjusted Beginning Balance	(2,645,466)	(2,854,019)	(2,936,158)	(2,992,680)	(3,025,852)	(2,775,109)	(2,886,919)	(2,891,480)	(2,891,502)	(3,079,164)	(3,152,369)	(3,284,930)	(3,118,184)
2 Authorized Cost	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)		(213,000)	(213,000)	(213,000)	(213,000)	(213,000)
3 Recorded Cost	4,814	131,175	156,849	180,330	464,299	101,850	209,209		26,010	140,444	81,083	380,360	1,013,261
4 Net Current Month Under / (Over) Collection	(208,186)	(81,825)	(56,151)	(32,670)	251,299	(111,150)	(3,791)	-	(186,990)	(72,556)	(131,917)	167,360	800,261
5 Current Month Interest**	(367)	(314)	(371)	(502)	(556)	(660)	(770)	(22)	(672)	(649)	(644)	(614)	(521)
6 Total Current Month Activity	(208,553)	(82,139)	(56,522)	(33,172)	250,743	(111,810)	(4,561)	(22)	(187,662)	(73,205)	(132,561)	166,746	799,740
7 CUMULATIVE BALANCE WITH INTEREST	(2,854,019)	(2,936,158)	(2,992,680)	(3,025,852)	(2,775,109)	(2,886,919)	(2,891,480)	(2,891,502)	(3,079,164)	(3,152,369)	(3,284,930)	(3,118,184)	(2,318,444)
** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment}) / 2) * (\text{Int. Rate} / 12))$													
INTEREST ASSUMPTION:	0.16%	0.13%	0.15%	0.20%	0.23%	0.28%	0.32%		0.27%	0.25%	0.24%	0.23%	0.23%

SAN DIEGO GAS & ELECTRIC CO.
RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)
Under/ (Over) Collection
Year 2011
Current Cycle 2008 - 2011 [Update to Exhibit SDG&E-41-WP-10]

Line	Jan-11	Feb-11	Prior Period Adjustment	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1 Beginning Balance	(2,318,444)	(2,609,215)	(2,590,962)	(2,656,605)	(2,587,993)	(2,683,476)	(2,774,793)	(2,777,834)	(2,900,818)	(3,072,685)	(2,990,810)	(2,943,972)	(2,725,732)
1a Prior Period Adjustment													
1b Adjusted Beginning Balance	(2,318,444)	(2,609,215)	(2,590,962)	(2,656,605)	(2,587,993)	(2,683,476)	(2,774,793)	(2,777,834)	(2,900,818)	(3,072,685)	(2,990,810)	(2,943,972)	(2,725,732)
2 Authorized Cost	(213,000)	(213,000)		(213,000)	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)	(213,000)
3 Recorded Cost	(77,299)	231,773	(65,492)	282,115	118,022	122,138	210,329	90,371	41,481	295,279	260,184	431,594	3,287,783
4 Net Current Month Under / (Over) Collection	(290,299)	18,773	(65,492)	69,115	(94,978)	(90,862)	(2,671)	(122,629)	(171,519)	82,279	47,184	218,594	3,074,783
5 Current Month Interest**	(472)	(520)	(151)	(503)	(505)	(455)	(370)	(355)	(348)	(404)	(346)	(354)	(139)
6 Total Current Month Activity	(290,771)	18,253	(65,643)	68,612	(95,483)	(91,317)	(3,041)	(122,984)	(171,867)	81,875	46,838	218,240	3,074,644
7 CUMULATIVE BALANCE WITH INTEREST	(2,609,215)	(2,590,962)	(2,656,605)	(2,587,993)	(2,683,476)	(2,774,793)	(2,777,834)	(2,900,818)	(3,072,685)	(2,990,810)	(2,943,972)	(2,725,732)	348,912
** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})) / 2) * (\text{Int. Rate} / 12)$													
INTEREST ASSUMPTION:	0.23%	0.24%		0.23%	0.23%	0.20%	0.16%	0.15%	0.14%	0.16%	0.14%	0.15%	0.14%

SOUTHERN CALIFORNIA GAS COMPANY
DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM BALANCIG ACCOUNT (DIMPBA)
Under/ (Over) Collection
Year 2010 [Update to Exhibit SCG-34-WP-1]

Line	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Prior Period Adjustment	Jun-10	Prior Period Adjustment	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Prior Period Adjustment	Dec-10
1 Beginning Balance	(9,925,528)	(10,101,188)	(10,209,973)	(9,931,294)	(10,570,798)	(10,842,433)	(10,841,764)	(10,508,615)	(10,144,606)	(10,196,747)	(10,275,598)	(9,606,469)	(9,546,584)	(9,629,140)	(9,778,792)
1a Prior Period Adjustment															
1b Adjusted Beginning Balance	(9,925,528)	(10,101,188)	(10,209,973)	(9,931,294)	(10,570,798)	(10,842,433)	(10,841,764)	(10,508,615)	(10,144,606)	(10,196,747)	(10,275,598)	(9,606,469)	(9,546,584)	(9,629,140)	(9,778,792)
2 Authorized Cost	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)		(833,333)		(833,333)	(833,333)	(833,333)	(833,333)	(833,333)		(833,333)
3 Recorded Cost	659,008	725,648	1,113,271	195,537	563,750	669	1,168,973	363,834	783,904	756,785	1,504,533	895,133	752,614	(149,406)	3,179,588
4 Net Current Month Under / (Over) Collection	(174,325)	(107,685)	279,938	(637,796)	(269,583)	669	335,640	363,834	(49,429)	(76,548)	671,200	61,800	(80,719)	(149,406)	2,346,255
5 Current Month Interest**	(1,335)	(1,100)	(1,259)	(1,708)	(2,052)		(2,491)	175	(2,712)	(2,303)	(2,071)	(1,915)	(1,837)	(246)	(1,649)
6 Total Current Month Activity	(175,660)	(108,785)	278,679	(639,504)	(271,635)	669	333,149	364,009	(52,141)	(78,851)	669,129	59,885	(82,556)	(149,652)	2,344,606
7 CUMULATIVE BALANCE WITH INTEREST	(10,101,188)	(10,209,973)	(9,931,294)	(10,570,798)	(10,842,433)	(10,841,764)	(10,508,615)	(10,144,606)	(10,196,747)	(10,275,598)	(9,606,469)	(9,546,584)	(9,629,140)	(9,778,792)	(7,434,186)
** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})/2) * (\text{Int. Rate}/12))$															
INTEREST ASSUMPTION:	0.16%	0.13%	0.15%	0.20%	0.23%		0.28%		0.32%	0.27%	0.25%	0.24%	0.23%		0.23%

SOUTHERN CALIFORNIA GAS COMPANY
DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM BALANCIG ACCOUNT (DIMPBA)
Under/ (Over) Collection
Year 2011 [Update to Exhibit SCG-34-WP-2]

Line	Jan-11	Feb-11	Prior Period Adjustment	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1 Beginning Balance	(7,434,186)	(7,475,006)	(6,765,796)	(7,256,123)	(5,318,910)	(5,641,423)	(4,843,456)	(2,230,082)	(1,856,380)	(1,957,149)	(1,249,029)	(1,299,762)	373,964
1a Prior Period Adjustment	149,652												
1b Adjusted Beginning Balance	(7,284,534)	(7,475,006)	(6,765,796)	(7,256,123)	(5,318,910)	(5,641,423)	(4,843,456)	(2,230,082)	(1,856,380)	(1,957,149)	(1,249,029)	(1,299,762)	373,964
2 Authorized Cost	(833,333)	(833,333)		(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)
3 Recorded Cost	644,275	1,543,967	(488,570)	2,771,751	511,870	1,632,174	3,447,179	1,207,290	732,786	1,541,667	782,749	2,507,117	323,376
4 Net Current Month Under / (Over) Collection	(189,058)	710,634	(488,570)	1,938,418	(321,463)	798,841	2,613,846	373,957	(100,547)	708,334	(50,584)	1,673,784	(509,957)
5 Current Month Interest**	(1,414)	(1,424)	(1,757)	(1,205)	(1,050)	(874)	(472)	(255)	(222)	(214)	(149)	(58)	14
6 Total Current Month Activity	(190,472)	709,210	(490,327)	1,937,213	(322,513)	797,967	2,613,374	373,702	(100,769)	708,120	(50,733)	1,673,726	(509,943)
7 CUMULATIVE BALANCE WITH INTEREST	(7,475,006)	(6,765,796)	(7,256,123)	(5,318,910)	(5,641,423)	(4,843,456)	(2,230,082)	(1,856,380)	(1,957,149)	(1,249,029)	(1,299,762)	373,964	(135,979)

** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})) / 2) * (\text{Int. Rate} / 12)$

INTEREST ASSUMPTION: 0.23% 0.24% 0.23% 0.23% 0.20% 0.16% 0.15% 0.14% 0.16% 0.14% 0.15% 0.14%

SOUTHERN CALIFORNIA GAS COMPANY
RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)

Under/ (Over) Collection

Year 2010

Current Cycle 2008 - 2011 [Update to Exhibit SCG-34-WP-3]

Line	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1 Beginning Balance	(5,162,484)	(6,770,091)	(6,058,919)	(6,598,402)	(6,790,489)	(7,296,760)	(7,706,223)	(7,472,386)	(7,705,594)	(7,556,294)	(6,381,400)	(6,573,718)
1a Prior Period Adjustment												
1b Adjusted Beginning Balance	(5,162,484)	(6,770,091)	(6,058,919)	(6,598,402)	(6,790,489)	(7,296,760)	(7,706,223)	(7,472,386)	(7,705,594)	(7,556,294)	(6,381,400)	(6,573,718)
2 Authorized Cost	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)
3 Recorded Cost	(773,479)	1,545,200	294,641	642,362	328,412	425,620	1,069,194	601,832	984,223	2,009,621	642,256	4,248,198
4 Net Current Month Under / (Over) Collection	(1,606,812)	711,867	(538,692)	(190,971)	(504,921)	(407,713)	235,861	(231,501)	150,890	1,176,288	(191,077)	3,414,865
5 Current Month Interest**	(795)	(695)	(791)	(1,116)	(1,350)	(1,750)	(2,024)	(1,707)	(1,590)	(1,394)	(1,241)	(933)
6 Total Current Month Activity	(1,607,607)	711,172	(539,483)	(192,087)	(506,271)	(409,463)	233,837	(233,208)	149,300	1,174,894	(192,318)	3,413,932
7 CUMULATIVE BALANCE WITH INTEREST	(6,770,091)	(6,058,919)	(6,598,402)	(6,790,489)	(7,296,760)	(7,706,223)	(7,472,386)	(7,705,594)	(7,556,294)	(6,381,400)	(6,573,718)	(3,159,786)
** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment}) / 2) * (\text{Int. Rate} / 12))$												
INTEREST ASSUMPTION:	0.16%	0.13%	0.15%	0.20%	0.23%	0.28%	0.32%	0.27%	0.25%	0.24%	0.23%	0.23%

SOUTHERN CALIFORNIA GAS COMPANY
RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)
Under/ (Over) Collection
Year 2011
Current Cycle 2008 - 2011 [Update to Exhibit SCG-34-WP-4]

Line	Jan-11	Feb-11	Prior Period Adjustment	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1 Beginning Balance	(3,159,786)	(3,751,027)	(4,248,034)	(4,343,238)	(4,617,236)	(4,707,116)	(5,101,880)	(4,477,711)	(4,513,579)	(4,551,535)	(4,916,451)	(3,580,354)	(3,238,100)
1a Prior Period Adjustment													
1b Adjusted Beginning Balance	(3,159,786)	(3,751,027)	(4,248,034)	(4,343,238)	(4,617,236)	(4,707,116)	(5,101,880)	(4,477,711)	(4,513,579)	(4,551,535)	(4,916,451)	(3,580,354)	(3,238,100)
2 Authorized Cost	(833,333)	(833,333)		(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)	(833,333)
3 Recorded Cost	242,754	337,126	(95,085)	560,194	744,346	439,386	1,458,141	798,027	795,906	469,048	2,169,926	1,176,013	3,144,830
4 Net Current Month Under / (Over) Collection	(590,579)	(496,207)	(95,085)	(273,139)	(88,987)	(393,947)	624,808	(35,306)	(37,427)	(364,285)	1,336,593	342,680	2,311,497
5 Current Month Interest**	(662)	(800)	(119)	(859)	(893)	(817)	(639)	(562)	(529)	(631)	(496)	(426)	(243)
6 Total Current Month Activity	(591,241)	(497,007)	(95,204)	(273,998)	(89,880)	(394,764)	624,169	(35,868)	(37,956)	(364,916)	1,336,097	342,254	2,311,254
7 CUMULATIVE BALANCE WITH INTEREST	(3,751,027)	(4,248,034)	(4,343,238)	(4,617,236)	(4,707,116)	(5,101,880)	(4,477,711)	(4,513,579)	(4,551,535)	(4,916,451)	(3,580,354)	(3,238,100)	(926,846)
** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})) / 2) * (\text{Int. Rate} / 12)$													
INTEREST ASSUMPTION:	0.23%	0.24%		0.23%	0.23%	0.20%	0.16%	0.15%	0.14%	0.16%	0.14%	0.15%	0.14%

SOUTHERN CALIFORNIA GAS COMPANY
PCB EXPENSE ACCOUNT (PCBEA)
Under/ (Over) Collection
Year 2010
[Update to Exhibit SCG-34-WP-5]

Line	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Prior Period Adjustment	Nov-10	Dec-10
1 Beginning Balance	259,004	311,404	372,995	418,851	402,349	445,475	334,964	387,052	455,473	373,794	448,247	503,331	564,316
1a Prior Period Adjustment													
1b Adjusted Beginning Balance	259,004	311,404	372,995	418,851	402,349	445,475	334,964	387,052	455,473	373,794	448,247	503,331	564,316
2 PCB Expenses	52,362	61,554	45,807	177,253	43,045	(28,469)	51,992	68,326	53,385	74,371	55,027	60,884	82,406
3 Reimbursement revenues	-	-	-	(193,823)	-	(82,133)	-	-	(135,150)	-	-	-	(152,525)
4 Net Current Month Under / (Over) Collection	52,362	61,554	45,807	(16,570)	43,045	(110,602)	51,992	68,326	(81,765)	74,371	55,027	60,884	(70,119)
5 Current Month Interest**	38	37	49	68	81	91	96	95	86	82	56	102	101
6 Total Current Month Activity	52,400	61,591	45,856	(16,502)	43,126	(110,511)	52,088	68,421	(81,679)	74,453	55,083	60,986	(70,018)
7 CUMULATIVE BALANCE WITH INTEREST	311,404	372,995	418,851	402,349	445,475	334,964	387,052	455,473	373,794	448,247	503,331	564,316	494,298
** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})) / 2) * (\text{Int. Rate} / 12)$													
INTEREST ASSUMPTION:	0.16%	0.13%	0.15%	0.20%	0.23%	0.28%	0.32%	0.27%	0.25%	0.24%		0.23%	0.23%

SOUTHERN CALIFORNIA GAS COMPANY
PCB EXPENSE ACCOUNT (PCBEA)
Under/ (Over) Collection
Year 2011
[Update to Exhibit SCG-34-WP-6]

Line	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1 Beginning Balance	494,298	367,425	410,289	418,781	528,753	422,853	507,170	549,172	475,319	473,041	501,156	573,297
1a Prior Period Adjustment												
1b Adjusted Beginning Balance	494,298	367,425	410,289	418,781	528,753	422,853	507,170	549,172	475,319	473,041	501,156	573,297
2 PCB Expenses	37,724	42,786	8,413	109,881	55,094	84,255	41,936	(73,913)	(2,341)	28,058	72,074	(174,512)
3 Reimbursement revenues	(164,680)	-	-	-	(161,073)	-	-	-	-	-	-	-
4 Net Current Month Under / (Over) Collection	(126,956)	42,786	8,413	109,881	(105,979)	84,255	41,936	(73,913)	(2,341)	28,058	72,074	(174,512)
5 Current Month Interest**	83	78	79	91	79	62	66	60	63	57	67	57
6 Total Current Month Activity	(126,873)	42,864	8,492	109,972	(105,900)	84,317	42,002	(73,853)	(2,278)	28,115	72,141	(174,455)
7 CUMULATIVE BALANCE WITH INTEREST	367,425	410,289	418,781	528,753	422,853	507,170	549,172	475,319	473,041	501,156	573,297	398,842
** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)												
INTEREST ASSUMPTION:	0.23%	0.24%	0.23%	0.23%	0.20%	0.16%	0.15%	0.14%	0.16%	0.14%	0.15%	0.14%

ATTACHMENT E

SDG&E Incorporated Changes

SDG&E - Incorporated Changes to TY2012

(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	SUBJECT	DIRECT
Update Testimony	II.A.	Wilder	Escalation	Escalation	Update O&M, SS, Capital esc, including union, CC % (see testimony table)	\$ -
Update Testimony	H.	Edgar	Compensation & Benefits	O&M	Workers Comp escalation update (1HR007-001)	\$ (169)
Update Testimony	II.B.	Folkmann	Corporate Center - General Admin	O&M	Corp Center costs updated for standard escalation (F923.1 - 1SE000-001)	\$ (196)
Update Testimony	II.C.	Folkmann	Corporate Center - General Admin	O&M	Medical escalation 12.07% to 6.8% (1SE000-001)	\$ (81)
Update Testimony	III.B.	Rahon	Customer Service - Office Operations	O&M	Postage rate update impact of 2012 rate increase - Postage (100003-001)	\$ 151
Update Testimony	H.	Reyes	Shared Services	O&M	Update overheads to reflect change in payroll tax rate	0.00%
Update Testimony	III.A.	Sedgwick	Supply Svcs & Diverse Business Enterprises	O&M	Update for new USPS rate increase of 2% (1SS003-000)	\$ 11
Update Testimony	III.A.	Sedgwick	Supply Svcs & Diverse Business Enterprises	O&M	Update for new USPS rate increase of 2% (2100-3266)	\$ 1
Update Testimony	V.	Shimansky	Regulatory Accounts	Reg Accts	Update regulatory accounts	
Update Testimony	IV.	Rose	Taxes	Tax	Update Payroll tax rate	0.03%
Update Testimony	IV.	Rose	Taxes	Tax	Update Property tax rate	0.0056732%
Hearings	3367	Haines	Environmental	O&M	CUPA fees (1EV000-000)	\$ (54)
Hearings	2185	Rahon	Customer Service - Office Operations	O&M	Postage prefund partial reduction - Postage (100003-001)	\$ (398)
Data Request (UCAN SDGE-36)	Q8	Fong	Customer Service - Cust Svc Ops & Contact	O&M	CCCenter Ops (1CC000-000)	\$ (31)
Exhibit 25	14	Orozco-Mejia	Gas Distribution	O&M	Field Leak Survey (1GD000-001)	\$ (50)
Exhibit 158	1	Cordova	Customer Services - Information	O&M	CI - Customer Assistance (1IN003-000)	\$ (207)
Exhibit 276	29	Folkmann	Corporate Center - General Admin	O&M	Agreement with DRA on reduction due to assumption error (BAF-29). 1SE000-001	\$ (76)
Exhibit 374	25	Robinson	Compensation & Benefits	O&M	Medical escalation 12.07% to 6.8% (1PB000-000)	\$ (2,585)
Exhibit 435	2-3	Cahill	Misc Revenues	Misc Rev	Pole Attachments	\$ (764)
Exhibit 451	1	Hiramoto	Summary of Earnings	SOE	Shared asset billing related to bonus depreciation logic	\$ (2,449)
Exhibit 338	1	Rose	Taxes	Tax	Loss of NOL carryforward (Def Tax)	\$ (21,680)
Exhibit 338	1	Rose	Taxes	Tax	Loss of NOL carryforward (S199 deduction)	\$ 572

SDG&E - Incorporated Changes to TY2012
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	SUBJECT	BUDGET CODE	2010	2011	2012
Hearings	2081	Bialek	SMART Grid Infrastructure	Capital	Smart Grid - SCADA Expansion (BC10261.07)	10261.07	\$ -	\$ -	\$ (1,265)
Hearings	2084	Bialek	SMART Grid Infrastructure	Capital	Smart Grid - Condition Based Maintenance (BC10875.25)	10875.25	\$ -	\$ (64)	\$ (72)
Hearings	2084	Bialek	SMART Grid Infrastructure	Capital	Smart Grid - Condition Based Maintenance (BC10875.26)	10875.26	\$ -	\$ (77)	\$ (186)
Hearings	2084	Bialek	SMART Grid Infrastructure	Capital	Smart Grid - Condition Based Maintenance (BC10875.27)	10875.27	\$ -	\$ (293)	\$ (250)
Hearings	2084	Bialek	SMART Grid Infrastructure	Capital	Smart Grid - Condition Based Maintenance (BC10261.08)	10261.08	\$ -	\$ -	\$ (752)
Hearings	1838	DeMarco	Electric Generation - SONGS	Capital	Double counted SONGS A&G Capital Loader, confirmed after cross (BC00004.00)	00004.00	\$ (1,507)	\$ (1,633)	\$ (1,962)
Hearings	1762	Marcher	Electric Distribution	Capital	Contract admin pool (BC 906)	906	\$ (3,126)	\$ (3,372)	\$ (3,476)
Hearings	1762	Marcher	Electric Distribution	Capital	Dept overhead pool (BC 905) - adj lbr/nonlbr split	905	\$ -	\$ -	\$ -

ATTACHMENT F

SoCalGas Incorporated Changes

SCG - Incorporated Changes to TY2012

(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	SUBJECT	DIRECT
Update Testimony	II.A.	Wilder	Escalation	Escalation	Update O&M, SS, Capital esc, including union, CC % (see testimony table)	
Update Testimony	III.C.	Baldwin	Customer Services - Office Operations	O&M	Postage rate update impact of 2012 rate increase - Postage (200004-001)	\$ 798
Update Testimony	H.	Edgar	Compensation & Benefits	O&M	Workers Comp escalation update (2HR007-001)	\$ (349)
Update Testimony	II.B.	Folkmann	Corporate Center - General Admin	O&M	Corp Center costs updated for standard escalation (F923.1 - 2SE000-001)	\$ (196)
Update Testimony	II.C.	Folkmann	Corporate Center - General Admin	O&M	Medical escalation 12.07% to 6.8% (2SE000-001)	\$ (81)
Update Testimony	H.	Reyes	Shared Services	O&M	Update overheads to reflect change in payroll tax rate	0.000%
Update Testimony	V.B.	Shimansky	Regulatory Accounts	Reg Accts	Update regulatory accounts	\$ -
Update Testimony	IV.	Rose	Taxes	Tax	Update Payroll tax rate	0.140%
Update Testimony	IV.	Rose	Taxes	Tax	Update Property tax rate	0.031%
Hearings	3687	Robinson	Compensation & Benefits	O&M	Retirement savings plan (2PB000-014)	\$ (491)
Hearings	1680	Dagg	Gas Transmission	O&M	Pipeline O&M (2GT000.000)	\$ (91)
Data Request (TURN SCG-23)	Q.4.h	Fong	Customer Services - Cust Svc Field Ops & Cust Contact	O&M	CS Field Mgt & Support (2FO003-000)	\$ (15)
Exhibit 276	29	Folkmann	Corporate Center - General Admin	O&M	Agreement with DRA on reduction due to assumption error (BAF-29). 2SE000-001	\$ (75)
Exhibit 343	10 and Attachment A (response to TURN-SCG-DR 24, see Note)	Deremer	Controller, Regulatory Affairs and Finance	O&M	Claims Expense (2CN010-000)	\$ (247)
Exhibit 377	23	Robinson	Compensation & Benefits	O&M	Medical escalation 12.07% to 6.8% (2PB000-000)	\$ (3,319)
Exhibit 415	17-18	Baldwin	Customer Services - Office Operations	O&M	Postage prefund partial reduction - Postage (200004-001)	\$ (1,298)
Exhibit 420	1	Wright	Customer Services - Information	O&M	TEAM program (2IN003-000 Customer Assistance)	\$ (125)
Exhibit 437	1	Cahill	Misc Revenues	Misc Rev	2012 Crude Oil	\$ 1,126
Exhibit 437	1	Cahill	Misc Revenues	Misc Rev	2012 Rent from Property used in Operations	\$ 80
Exhibit 437	1	Cahill	Misc Revenues	Misc Rev	2012 Training Activity	\$ 35
Exhibit 453	1	Hiramoto	Summary of Earnings	SOE	Shared asset billing related to bonus depreciation logic	\$ 48
Exhibit 338	1	Rose	Taxes	Tax	Loss of NOL carryforward (Def Tax) [Submitted]	\$ -

SCG - Incorporated Changes to TY2012
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	DESCRIPTION	BUDGET CODE	2010	2011	2012
Exhibit 29	125	Orozco-Mejia	Gas Distribution	Capital	29 Palms Marine Base NB Coll Phase 1	153	\$(1,700)	\$(5,000)	\$ -
Exhibit 29	125	Orozco-Mejia	Gas Distribution	Capital	29 Palms Marine Base NB Noncollectible	153	\$ (696)	\$ (600)	\$ -
Exhibit 29	125	Orozco-Mejia	Gas Distribution	Capital	29 Palms Marine Base NB Coll Phase 2	153	\$ -	\$ -	\$(4,800)
Exhibit 29	150	Orozco-Mejia	Gas Distribution	Capital	Multigas Detectors (BC725 Tools & Equip)	725	\$ (234)	\$ (105)	\$ -
Hearings	1213	Orozco-Mejia	Gas Distribution	Capital	Regulator Station Replacements (BC265)	265	\$ (513)	\$ (587)	\$ (611)

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the foregoing **UPDATE TESTIMONY OF SAN DIEGO GAS & ELECTRIC COMPANY AND SOUTHERN CALIFORNIA GAS COMPANY** on all parties identified in **A.10-12-005** and **A.10-12-006** on the attached service list by U.S. mail and electronic mail, and by Federal Express to the assigned Administrative Law Judge(s).

Dated at San Diego, California, this 17th day of February, 2012.

/s/ LISA FUCCI-ORTIZ
Lisa Fucci-Ortiz