

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2012 (U 904-G))

Application No. 10-12-____
Exhibit No.: (SCG-14-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DAVID G. TAYLOR
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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DECEMBER 2010



**2012 General Rate Case - APP
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Exhibit SCG-14 - REAL ESTATE, LAND & FACILITIES

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Overall Summary For Exhibit No. SCG-14

Area: REAL ESTATE, LAND & FACILITIES

Witness: Taylor, David G

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>Non-Shared Services</i>	16,859	17,389	17,626	17,682
<i>Shared Services</i>	30,820	33,499	28,942	24,382
Total	47,679	50,888	46,568	42,064

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G

Summary of Non-Shared Services Workpapers:

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>A. Non-shared Facility Operations & Rents</i>	16,859	17,389	17,626	17,682
<i>Total</i>	16,859	17,389	17,626	17,682

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Workpaper: VARIOUS

Summary for Category: A. Non-shared Facility Operations & Rents

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	3,364	3,364	3,364	3,364
Non-Labor	11,236	11,653	11,653	11,703
NSE	2,259	2,372	2,609	2,615
Total	16,859	17,389	17,626	17,682
FTE	45.9	45.9	45.9	45.9

Workpapers belonging to this Category:

2RE001.000 SCG Facility Operations & Rents

Labor	3,364	3,364	3,364	3,364
Non-Labor	11,088	11,138	11,138	11,188
NSE	2,259	2,372	2,609	2,615
Total	16,711	16,874	17,111	17,167
FTE	45.9	45.9	45.9	45.9

2RE003.000 Transportation Program

Labor	0	0	0	0
Non-Labor	148	515	515	515
NSE	0	0	0	0
Total	148	515	515	515
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2RE001.000 - SCG Facility Operations & Rents

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE001.000 - SCG Facility Operations & Rents

Activity Description:

This workgroup contains the SCG non-shared facility operation costs, as well as the non-shared facility rents. Facility operations costs include the labor and non labor to support the maintenance of SCG's non-shared facilities, including bases, branches, and multi-use sites. Non-shared rents include branch office leases and easements for Right of Way.

Forecast Methodology:

Labor - Base YR Rec

The base year was selected as it represents the current workforce which supports Facility Operations

Non-Labor - Base YR Rec

The base year was selected as it reflects the current costs to maintain SCG facilities, and is in line with the 5-year average.

NSE - Base YR Rec

The base year was selected as it represents the current lease agreements.

Summary of Results:

	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	3,126	3,170	3,202	3,105	3,364	3,364	3,364	3,364
Non-Labor	12,944	13,158	11,038	11,032	11,088	11,138	11,138	11,188
NSE	105	2,059	2,010	2,198	2,259	2,372	2,609	2,615
Total	16,175	18,387	16,250	16,335	16,711	16,874	17,111	17,167
FTE	44.6	45.0	44.6	44.0	45.9	45.9	45.9	45.9

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE001.000 - SCG Facility Operations & Rents

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	3,364	3,364	3,364	0	0	0	3,364	3,364	3,364
Non-Labor	Base YR Rec	11,088	11,088	11,088	50	50	100	11,138	11,138	11,188
NSE	Base YR Rec	2,259	2,259	2,259	113	350	356	2,372	2,609	2,615
Total		16,711	16,711	16,711	163	400	456	16,874	17,111	17,167
FTE	Base YR Rec	45.9	45.9	45.9	0.0	0.0	0.0	45.9	45.9	45.9

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	50	0	50	0.0	1-Sided Adj
Maintenance on 5 Emission Vapor Recovery systems, which are required for underground storage tanks.						
2010	0	0	113	113	0.0	1-Sided Adj
5% contracutal rent increase for branch offices and easements.						
2010 Total	0	50	113	163	0.0	
2011	0	50	0	50	0.0	1-Sided Adj
Maintenance on 5 Emission Vapor Recovery systems, which are required for underground storage tanks.						
2011	0	0	119	119	0.0	1-Sided Adj
5% annual rent escalation						
2011	0	0	231	231	0.0	1-Sided Adj
5% contracutal rent increase for branch offices and easements.						
2011 Total	0	50	350	400	0.0	
2012	0	50	0	50	0.0	1-Sided Adj
Various water and energy conservation projects, including irrigation and lighting upgrades.						

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE001.000 - SCG Facility Operations & Rents

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012	0	50	0	50	0.0	1-Sided Adj
Maintenance on 5 Emission Vapor Recovery systems, which are required for underground storage tanks.						
2012	0	0	356	356	0.0	1-Sided Adj
5% contractual rent increase for branch offices and easements.						
2012 Total	0	100	356	456	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Non-shared Facility Operations & Rents
Category-Sub: 1. Non-shared Facility Operations & Rents
Workpaper: 2RE001.000 - SCG Facility Operations & Rents

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	2,386	2,471	2,573	2,539	2,849
Non-Labor	11,623	14,048	12,449	13,262	13,347
NSE	0	0	0	0	0
Total	14,009	16,520	15,022	15,801	16,195
FTE	37.8	38.0	37.7	36.7	38.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-93	-1,901	-1,918	-2,203	-2,259
NSE	93	1,901	1,918	2,203	2,259
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	2,386	2,471	2,573	2,539	2,849
Non-Labor	11,529	12,147	10,531	11,059	11,088
NSE	93	1,901	1,918	2,203	2,259
Total	14,009	16,520	15,022	15,801	16,195
FTE	37.8	38.0	37.7	36.7	38.6
Vacation & Sick (Nominal \$)					
Labor	407	442	449	489	515
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	407	442	449	489	515
FTE	6.8	7.0	6.9	7.3	7.3
Escalation to 2009\$					
Labor	334	257	181	77	0
Non-Labor	1,415	1,011	507	-28	0
NSE	11	158	92	-5	0
Total	1,760	1,425	780	44	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	3,126	3,170	3,202	3,105	3,364
Non-Labor	12,944	13,158	11,038	11,032	11,088
NSE	105	2,059	2,010	2,198	2,259
Total	16,175	18,387	16,250	16,334	16,710
FTE	44.6	45.0	44.6	44.0	45.9

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE001.000 - SCG Facility Operations & Rents

Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	-93	-1,901	-1,918	-2,203	-2,259
NSE	93	1,901	1,918	2,203	2,259
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adi Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	-93	0	0.0	NSE Transfer	N/A	LBROUGH20091 029141831047
Branch Office rents. All rents are contractual, therefore NSE							
2005	0	0	93	0.0	NSE Transfer	N/A	LBROUGH20091 029141831047
Branch Office rents. All rents are contractual, therefore NSE							
2005 Total	0	-93	93	0.0			
2006	0	-1,901	0	0.0	NSE Transfer	N/A	LBROUGH20091 029141935310
Branch Office Rents. All rents are contractual, therefore NSE							
2006	0	0	1,901	0.0	NSE Transfer	N/A	LBROUGH20091 029141935310
Branch Office Rents. All rents are contractual, therefore NSE							
2006 Total	0	-1,901	1,901	0.0			
2007	0	-1,918	0	0.0	NSE Transfer	N/A	LBROUGH20091 029142023343
Branch Office Rents. All rents are contractual, therefore NSE							
2007	0	0	1,918	0.0	NSE Transfer	N/A	LBROUGH20091 029142023343
Branch Office Rents. All rents are contractual, therefore NSE							
2007 Total	0	-1,918	1,918	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE001.000 - SCG Facility Operations & Rents

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	-2,203	0	0.0	NSE Transfer	N/A	LBROUGH20091 029142127720
Branch Office rents. All rents are contractual, therefore NSE							
2008	0	0	2,203	0.0	NSE Transfer	N/A	LBROUGH20091 029142127720
Branch Office rents. All rents are contractual, therefore NSE							
2008 Total	0	-2,203	2,203	0.0			
2009	0	-2,259	0	0.0	NSE Transfer	N/A	LBROUGH20100 616112951087
Rents for Branch Offices and Easements are contractual, therefore NSE							
2009	0	0	2,259	0.0	NSE Transfer	N/A	LBROUGH20100 616112951087
Rents for Branch Offices and Easements are contractual, therefore NSE							
2009 Total	0	-2,259	2,259	0.0			

Beginning of Workpaper
2RE003.000 - Transportation Program

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE003.000 - Transportation Program

Activity Description:

This workgroup captures the transportation program costs for all SCG employees.

Forecast Methodology:

Labor - 5-YR Average

NA

Non-Labor - 5-YR Average

The 5 year average was selected as the best representation of the transportation costs.

NSE - 5-YR Average

NA

Summary of Results:

Years	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	67	92	109	109	148	515	515	515
NSE	0	0	0	0	0	0	0	0
Total	67	92	109	109	148	515	515	515
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE003.000 - Transportation Program

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	105	105	105	410	410	410	515	515	515
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		105	105	105	410	410	410	515	515	515
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	80	0	80	0.0	1-Sided Adj
Increases in transportation subsidy program costs, expanding programs and services.						
2010	0	330	0	330	0.0	1-Sided Adj
Increases in subsidy costs and now include payroll tax, etc						
2010 Total	0	410	0	410	0.0	
2011	0	80	0	80	0.0	1-Sided Adj
Increases in transportation subsidy program costs, expanding programs and services.						
2011	0	330	0	330	0.0	1-Sided Adj
Increases in subsidy costs and now include payroll tax, etc						
2011 Total	0	410	0	410	0.0	
2012	0	80	0	80	0.0	1-Sided Adj
Increases in transportation subsidy program costs, expanding programs and services.						
2012	0	330	0	330	0.0	1-Sided Adj
Increases in subsidy costs and now include payroll tax, etc						

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Non-shared Facility Operations & Rents
Category-Sub: 1. Non-shared Facility Operations & Rents
Workpaper: 2RE003.000 - Transportation Program

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012 Total	0	410	0	410	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE003.000 - Transportation Program

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	60	85	104	109	148
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	60	85	104	109	148
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	60	85	104	109	148
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	60	85	104	109	148
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	7	7	5	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	7	7	5	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	67	92	109	109	148
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	68	92	109	109	148
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Non-shared Facility Operations & Rents
 Category-Sub: 1. Non-shared Facility Operations & Rents
 Workpaper: 2RE003.000 - Transportation Program

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G

Summary of Shared Services Workpapers:

Description	In 2009 \$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
A. Shared Rents	24,840	25,406	20,812	15,512
B. Shared Facility Operations	2,756	3,337	3,337	4,063
C. USS Billed-in from SDG&E	3,224	4,756	4,793	4,807
Total	30,820	33,499	28,942	24,382

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Cost Center: VARIOUS

Summary for Category: A. Shared Rents

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	132	232	232	232
Non-Labor	284	440	440	440
NSE	24,424	24,734	20,140	14,840
Total	24,840	25,406	20,812	15,512
FTE	2.1	3.1	3.1	3.1

Cost Centers belonging to this Category:

2200-0618.000 GCT RENTS

Labor	0	0	0	0
Non-Labor	-6	0	0	0
NSE	23,625	23,980	19,348	14,008
Total	23,619	23,980	19,348	14,008
FTE	0.0	0.0	0.0	0.0

2200-2260.000 SCG - CORP REAL ESTATE

Labor	132	232	232	232
Non-Labor	290	440	440	440
NSE	0	0	0	0
Total	422	672	672	672
FTE	2.1	3.1	3.1	3.1

2200-2284.000 SCG MICROWAVE RENTS

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	799	754	792	832
Total	799	754	792	832
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2200-0618.000 - GCT RENTS

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-0618.000 - GCT RENTS

Activity Description:

This cost center contains the rents for the Gas Company Tower

Forecast Methodology:

Labor - Base YR Rec
NA

Non-Labor - Base YR Rec
NA

NSE - Base YR Rec
The base year reflects the current lease terms.

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-0618.000 - GCT RENTS

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		26,015	24,392	28,040	26,121	26,025	26,420	21,317	15,433
Total		26,015	24,392	28,040	26,121	26,025	26,420	21,317	15,433
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	6	8	6	6	0	0	0
NSE		0	1,504	2,207	2,221	2,400	2,440	1,969	1,425
Total		0	1,510	2,215	2,227	2,406	2,440	1,969	1,425
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	-6	-8	-6	-6	0	0	0
NSE		26,015	22,888	25,833	23,900	23,625	23,980	19,348	14,008
Total		26,015	22,882	25,825	23,894	23,619	23,980	19,348	14,008
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	-6	-8	-6	-6	0	0	0
NSE		26,015	22,888	25,833	23,900	23,625	23,980	19,348	14,008
Total		26,015	22,882	25,825	23,894	23,619	23,980	19,348	14,008
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-0618.000 - GCT RENTS

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	26,025	26,025	0.00	0	0	26,420	26,420	0.00
% Allocation										
Retained	100.00%	90.78%				90.76%	90.76%			
SEU	0.00%	4.81%				4.82%	4.82%			
CORP	0.00%	4.36%				4.37%	4.37%			
Unreg	0.00%	0.05%				0.05%	0.05%			
\$ Allocation										
Retained	0	-6	23,625	23,619		0	0	23,980	23,980	
SEU	0	3	1,252	1,255		0	0	1,273	1,273	
CORP	0	3	1,135	1,138		0	0	1,154	1,154	
Unreg	0	0	13	13		0	0	13	13	
Total Incurred	0	0	26,025	26,025	0.00	0	0	26,420	26,420	0.00
Total Alloc. Out	0	6	2,400	2,406		0	0	2,440	2,440	
Total Retained	0	-6	23,625	23,619		0	0	23,980	23,980	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	-6	23,625	23,619		0	0	23,980	23,980	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	21,317	21,317	0.00	0	0	15,433	15,433	0.00
% Allocation										
Retained	90.76%	90.76%				90.76%	90.76%			
SEU	4.82%	4.82%				4.82%	4.82%			
CORP	4.37%	4.37%				4.37%	4.37%			
Unreg	0.05%	0.05%				0.05%	0.05%			
\$ Allocation										
Retained	0	0	19,348	19,348		0	0	14,008	14,008	
SEU	0	0	1,027	1,027		0	0	743	743	
CORP	0	0	931	931		0	0	674	674	
Unreg	0	0	11	11		0	0	8	8	
Total Incurred	0	0	21,317	21,317	0.00	0	0	15,433	15,433	0.00
Total Alloc. Out	0	0	1,969	1,969		0	0	1,425	1,425	
Total Retained	0	0	19,348	19,348		0	0	14,008	14,008	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	0	19,348	19,348		0	0	14,008	14,008	

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Area: REAL ESTATE, LAND & FACILITIES
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Category-Sub: 1. Shared Rents
Cost Center: 2200-0618.000 - GCT RENTS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2010

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2011

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2012

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Southern California Gas Company
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 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-0618.000 - GCT RENTS

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
NSE	Base YR Rec	26,025	26,025	26,025	395	-4,708	-10,592	26,420	21,317	15,433
Total		26,025	26,025	26,025	395	-4,708	-10,592	26,420	21,317	15,433
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	395	395	0.0	1-Sided Adj

Adjustment to align 2010 with rent schedule.

2010 Total	0	0	395	395	0.0	
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2011	0	0	-4,708	-4,708	0.0	1-Sided Adj
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Estimate based on new lease agreement.

2011 Total	0	0	-4,708	-4,708	0.0	
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2012	0	0	-10,592	-10,592	0.0	1-Sided Adj
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Estimate based on new lease agreement.

2012 Total	0	0	-10,592	-10,592	0.0	
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Cost Center: 2200-0618.000 - GCT RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	31,107	30,184	35,755	33,815	34,100
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	31,107	30,184	35,755	33,815	34,100
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-31,107	-30,184	-35,755	-33,815	-34,100
NSE	<u>23,141</u>	<u>22,396</u>	<u>26,551</u>	<u>25,737</u>	<u>26,025</u>
Total	-7,966	-7,788	-9,204	-8,079	-8,075
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>23,141</u>	<u>22,396</u>	<u>26,551</u>	<u>25,737</u>	<u>26,025</u>
Total	23,141	22,396	26,551	25,737	26,025
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>2,875</u>	<u>1,995</u>	<u>1,489</u>	<u>384</u>	<u>0</u>
Total	2,875	1,995	1,489	384	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>26,015</u>	<u>24,391</u>	<u>28,040</u>	<u>26,121</u>	<u>26,025</u>
Total	26,016	24,391	28,040	26,121	26,025
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
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Category-Sub: 1. Shared Rents
Cost Center: 2200-0618.000 - GCT RENTS

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	-31,107	-30,184	-35,755	-33,815	-34,100
NSE	23,141	22,396	26,551	25,737	26,025
Total	-7,966	-7,788	-9,204	-8,079	-8,075
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year/Expl.	Labor	NLbr	NSE	FTE	Adj Type	From CCtr	RefID
2005	0	786	0	0.0	CCTR Transf	To 2200-2284.000	LBROUGH20091 111163401520
Microwave rents have been moved to a new cost center, 2200-2284							
2005	0	-1,572	0	0.0	CCTR Transf	To 2200-2284.000	LBROUGH20091 111163833587
Microwave rents have been moved to a new cost center, 2200-2284							
2005	0	-7,180	0	0.0	1-Sided Adj	N/A	LBROUGH20091 111165602497
Reduction for disallowed floors (131 063 sq. ft. or 23.68%)							
2005	0	-23,141	0	0.0	NSE Transfer	N/A	LBROUGH20091 111165627653
Rents are contractual, therefore NSE							
2005	0	0	23,141	0.0	NSE Transfer	N/A	LBROUGH20091 111165627653
Rents are contractual, therefore NSE							
2005 Total	0	-31,107	23,141	0.0			
2006	0	-839	0	0.0	CCTR Transf	To 2200-2284.000	LBROUGH20091 111163918883
Microwave rents have been moved to a new cost center, 2200-2284							
2006	0	-0.233	0	0.0	1-Sided Adj	N/A	LBROUGH20091 111165702577
Reduction for disallowed floors (131 063 sq. ft. or 23.68%)							
2006	0	-6,949	0	0.0	1-Sided Adj	N/A	LBROUGH20091 111165718577
Reduction for disallowed floors (131 063 sq. ft. or 23.68%)							

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 Category-Sub: 1. Shared Rents
 Cost Center: 2200-0618.000 - GCT RENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2006	0	-0.753	0	0.0	NSE Transfer	N/A	LBROUGH20091 111165736983
Rents are contractual, therefore NSE							
2006	0	0	0.753	0.0	NSE Transfer	N/A	LBROUGH20091 111165736983
Rents are contractual, therefore NSE							
2006	0	0	22,395	0.0	NSE Transfer	N/A	LBROUGH20091 111165803610
Rents are contractual, therefore NSE							
2006	0	-22,395	0	0.0	NSE Transfer	N/A	LBROUGH20091 111165803610
Rents are contractual, therefore NSE							
2006 Total	0	-30,184	22,396	0.0			

2007	0	-966	0	0.0	CCTR Transf	To 2200-2284.000	LBROUGH20091 111163956463
Microwave rents have been moved to a new cost center, 2200-2284							
2007	0	-8,238	0	0.0	1-Sided Adj	N/A	LBROUGH20091 111165948253
Reduction for disallowed floors (131 063 sq. ft. or 23.68%)							
2007	0	-26,551	0	0.0	NSE Transfer	N/A	LBROUGH20091 111170006393
Rents are contractual, therefore NSE							
2007	0	0	26,551	0.0	NSE Transfer	N/A	LBROUGH20091 111170006393
Rents are contractual, therefore NSE							
2007 Total	0	-35,755	26,551	0.0			

2008	0	-93	0	0.0	CCTR Transf	To 2200-2284.000	LBROUGH20091 111164146653
Microwave rents have been moved to a new cost center, 2200-2284							
2008	0	-7,985	0	0.0	1-Sided Adj	N/A	LBROUGH20091 111170059393
Reduction for disallowed floors (131 063 sq. ft. or 23.68%)							
2008	0	-25,737	0	0.0	NSE Transfer	N/A	LBROUGH20091 111170121037
Rents are contractual, therefore NSE							

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 Shared Services Workpapers

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 Cost Center: 2200-0618.000 - GCT RENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	0	25,737	0.0	NSE Transfer	N/A	LBROUGH20091 111170121037

Rents are contractual, therefore NSE

2008 Total	0	-33,815	25,737	0.0			
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2009	0	-8,075	0	0.0	1-Sided Adj	N/A	LBROUGH20100 503170519667
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Disallowed floors, or 23.68% of total rents.

2009	0	-26,025	0	0.0	NSE Transfer	N/A	LBROUGH20100 503170549213
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All rents are contractual, thus NSE

2009	0	0	26,025	0.0	NSE Transfer	N/A	LBROUGH20100 503170549213
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All rents are contractual, thus NSE

2009 Total	0	-34,100	26,025	0.0			
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Beginning of Workpaper
2200-2260.000 - SCG - CORP REAL ESTATE

Southern California Gas Company
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Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

Activity Description:

This cost center includes the corporate real estate costs for SCG. Included are the labor charges to administer the lease portfolio as well as non-labor costs to support site studies, audits, and other real estate project work at SCG.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it represents the current labor needs within the department.

Non-Labor - Base YR Rec

The base year was used as it most closely represents the current state of the business, including increased project work.

NSE - Base YR Rec

NA

Southern California Gas Company
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 Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	55	92	132	232	232	232
Non-Labor		0	0	56	341	368	518	518	518
NSE		0	0	0	0	0	0	0	0
Total		0	0	111	433	500	750	750	750
FTE		0.0	0.0	0.9	1.4	2.1	3.1	3.1	3.1
		Allocations Out							
Labor		0	0	5	5	0	0	0	0
Non-Labor		0	0	5	17	78	78	78	78
NSE		0	0	0	0	0	0	0	0
Total		0	0	10	22	78	78	78	78
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	50	87	132	232	232	232
Non-Labor		0	0	51	324	290	440	440	440
NSE		0	0	0	0	0	0	0	0
Total		0	0	101	411	422	672	672	672
FTE		0.0	0.0	0.9	1.4	2.1	3.1	3.1	3.1
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	50	87	132	232	232	232
Non-Labor		0	0	51	324	290	440	440	440
NSE		0	0	0	0	0	0	0	0
Total		0	0	101	411	422	672	672	672
FTE		0.0	0.0	0.9	1.4	2.1	3.1	3.1	3.1

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 Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	78	0	78	0.00	0	78	0	78	0.00
Subj. To % Alloc.	132	290	0	422	2.10	232	440	0	672	3.10
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	132	290	0	422		232	440	0	672	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	132	368	0	500	2.10	232	518	0	750	3.10
Total Alloc. Out	0	78	0	78		0	78	0	78	
Total Retained	132	290	0	422		232	440	0	672	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	132	290	0	422		232	440	0	672	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	78	0	78	0.00	0	78	0	78	0.00
Subj. To % Alloc.	232	440	0	672	3.10	232	440	0	672	3.10
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	232	440	0	672		232	440	0	672	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	232	518	0	750	3.10	232	518	0	750	3.10
Total Alloc. Out	0	78	0	78		0	78	0	78	
Total Retained	232	440	0	672		232	440	0	672	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	232	440	0	672		232	440	0	672	

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Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

This cost center is no longer shared. 100% of costs are retained at SCG.

Cost Center Allocation Percentage for 2010

This cost center is no longer shared. 100% of costs are retained at SCG.

Cost Center Allocation Percentage for 2011

This cost center is no longer shared. 100% of costs are retained at SCG.

Cost Center Allocation Percentage for 2012

This cost center is no longer shared. 100% of costs are retained at SCG.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	132	132	132	100	100	100	232	232	232
Non-Labor	Base YR Rec	368	368	368	150	150	150	518	518	518
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		500	500	500	250	250	250	750	750	750
FTE	Base YR Rec	2.1	2.1	2.1	1.0	1.0	1.0	3.1	3.1	3.1

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	100	0	0	100	0.0	1-Sided Adj
Additional RE Advisor to assist with increased workflow.						
2010	0	0	0	0	1.0	1-Sided Adj
Additional RE Advisor to assist with increased workflow.						
2010	0	150	0	150	0.0	1-Sided Adj
Pre-planning work for various base expansions						
2010 Total	100	150	0	250	1.0	
2011	100	0	0	100	0.0	1-Sided Adj
Additional RE Advisor to assist with increased workflow.						
2011	0	0	0	0	1.0	1-Sided Adj
Additional RE Advisor to assist with increased workflow.						
2011	0	150	0	150	0.0	1-Sided Adj
Pre-planning work for various base expansions						
2011 Total	100	150	0	250	1.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012	100	0	0	100	0.0	1-Sided Adj
Additional RE Advisor to assist with increased workflow.						
2012	0	0	0	0	1.0	1-Sided Adj
Additional RE Advisor to assist with increased workflow.						
2012	0	150	0	150	0.0	1-Sided Adj
Pre-planning work for various base expansions						
2012 Total	100	150	0	250	1.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	44	76	112
Non-Labor	0	0	53	336	368
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	98	412	480
FTE	0.0	0.0	0.8	1.2	1.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	44	76	112
Non-Labor	0	0	53	336	368
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	98	412	480
FTE	0.0	0.0	0.8	1.2	1.8
Vacation & Sick (Nominal \$)					
Labor	0	0	8	15	20
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	8	15	20
FTE	0.0	0.0	0.1	0.2	0.3
Escalation to 2009\$					
Labor	0	0	3	1	0
Non-Labor	0	0	3	5	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	6	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	55	92	132
Non-Labor	0	0	56	341	368
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	111	433	500
FTE	0.0	0.0	0.9	1.4	2.1

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2260.000 - SCG - CORP REAL ESTATE

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Beginning of Workpaper
2200-2284.000 - SCG MICROWAVE RENTS

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Activity Description:

This cost center includes the leases for various telecommunication sites (microwave towers).

Forecast Methodology:

Labor - Base YR Rec
NA

Non-Labor - Base YR Rec
NA

NSE - Base YR Rec
The base year reflects the current lease terms.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	1	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		884	914	1,020	1,075	1,070	1,011	1,062	1,115
Total		884	914	1,020	1,076	1,070	1,011	1,062	1,115
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	366	271	257	270	283
Total		0	0	0	366	271	257	270	283
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	1	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		884	914	1,020	709	799	754	792	832
Total		884	914	1,020	710	799	754	792	832
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	0	1	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		884	914	1,020	709	799	754	792	832
Total		884	914	1,020	710	799	754	792	832
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	1,070	1,070	0.00	0	0	1,011	1,011	0.00
% Allocation										
Retained	74.67%	74.64%				74.63%	74.63%			
SEU	24.42%	24.50%				24.51%	24.51%			
CORP	0.73%	0.73%				0.73%	0.73%			
Unreg	0.18%	0.13%				0.13%	0.13%			
\$ Allocation										
Retained	0	0	799	799		0	0	754	754	
SEU	0	0	262	262		0	0	248	248	
CORP	0	0	8	8		0	0	8	8	
Unreg	0	0	1	1		0	0	1	1	
Total Incurred	0	0	1,070	1,070	0.00	0	0	1,011	1,011	0.00
Total Alloc. Out	0	0	271	271		0	0	257	257	
Total Retained	0	0	799	799		0	0	754	754	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	0	799	799		0	0	754	754	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	1,062	1,062	0.00	0	0	1,115	1,115	0.00
% Allocation										
Retained	74.63%	74.63%				74.63%	74.63%			
SEU	24.51%	24.51%				24.51%	24.51%			
CORP	0.73%	0.73%				0.73%	0.73%			
Unreg	0.13%	0.13%				0.13%	0.13%			
\$ Allocation										
Retained	0	0	792	792		0	0	832	832	
SEU	0	0	261	261		0	0	273	273	
CORP	0	0	8	8		0	0	9	9	
Unreg	0	0	1	1		0	0	1	1	
Total Incurred	0	0	1,062	1,062	0.00	0	0	1,115	1,115	0.00
Total Alloc. Out	0	0	270	270		0	0	283	283	
Total Retained	0	0	792	792		0	0	832	832	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	0	792	792		0	0	832	832	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The shared service allocations are based upon an IT usage report for the microwave communication towers.

Cost Center Allocation Percentage for 2010

The shared service allocations are based upon an IT usage report for the microwave communication towers.

Cost Center Allocation Percentage for 2011

The shared service allocations are based upon an IT usage report for the microwave communication towers.

Cost Center Allocation Percentage for 2012

The shared service allocations are based upon an IT usage report for the microwave communication towers.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
NSE	Base YR Rec	1,070	1,070	1,070	-59	-8	45	1,011	1,062	1,115
Total		1,070	1,070	1,070	-59	-8	45	1,011	1,062	1,115
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	-59	-59	0.0	1-Sided Adj
Adjustment to tie to 2010 budget						
2010 Total	0	0	-59	-59	0.0	
2011	0	0	-59	-59	0.0	1-Sided Adj
Adjustment to tie to 2010 budget						
2011	0	0	51	51	0.0	1-Sided Adj
5% rent escalation						
2011 Total	0	0	-8	-8	0.0	
2012	0	0	-59	-59	0.0	1-Sided Adj
Adjustment to tie to 2010 budget						
2012	0	0	104	104	0.0	1-Sided Adj
Adjustment to tie to 2010 budget						
2012 Total	0	0	45	45	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: A. Shared Rents
Category-Sub: 1. Shared Rents
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	1	0
Non-Labor	0	0	0	966	1,070
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	967	1,070
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-966	-1,070
NSE	<u>786</u>	<u>839</u>	<u>966</u>	<u>1,059</u>	<u>1,070</u>
Total	786	839	966	93	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	1	0
Non-Labor	0	0	0	0	0
NSE	<u>786</u>	<u>839</u>	<u>966</u>	<u>1,059</u>	<u>1,070</u>
Total	786	839	966	1,060	1,070
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>98</u>	<u>75</u>	<u>54</u>	<u>16</u>	<u>0</u>
Total	98	75	54	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	1	0
Non-Labor	0	0	0	0	0
NSE	<u>884</u>	<u>914</u>	<u>1,020</u>	<u>1,075</u>	<u>1,070</u>
Total	884	914	1,020	1,076	1,070
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	-966	-1,070
NSE	786	839	966	1,059	1,070
Total	786	839	966	93	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005	0	-786	0	0.0	CCTR Transf	From 2200-0618.000	LBROUGH20091 111163401520
Microwave rents have been moved to a new cost center, 2200-2284							
2005	0	1,572	0	0.0	CCTR Transf	From 2200-0618.000	LBROUGH20091 111163833587
Microwave rents have been moved to a new cost center, 2200-2284							
2005	0	-786	0	0.0	NSE Transfer	N/A	LBROUGH20091 112163007280
Rents are contractual, therefore NSE							
2005	0	0	786	0.0	NSE Transfer	N/A	LBROUGH20091 112163007280
Rents are contractual, therefore NSE							
2005 Total	0	0	786	0.0			
2006	0	839	0	0.0	CCTR Transf	From 2200-0618.000	LBROUGH20091 111163918883
Microwave rents have been moved to a new cost center, 2200-2284							
2006	0	-839	0	0.0	NSE Transfer	N/A	LBROUGH20091 112163114640
Rents are contractual, therefore NSE							
2006	0	0	839	0.0	NSE Transfer	N/A	LBROUGH20091 112163114640
Rents are contractual, therefore NSE							
2006 Total	0	0	839	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: A. Shared Rents
 Category-Sub: 1. Shared Rents
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	966	0	0.0	CCTR Transf	From 2200-0618.000	LBROUGH20091 111163956463
Microwave rents have been moved to a new cost center, 2200-2284							
2007	0	-966	0	0.0	NSE Transfer	N/A	LBROUGH20091 112163241530
Rents are contractual, therefore NSE							
2007	0	0	966	0.0	NSE Transfer	N/A	LBROUGH20091 112163241530
Rents are contractual, therefore NSE							
2007 Total	0	0	966	0.0			
2008	0	0	966	0.0	NSE Transfer	N/A	LBROUGH20091 029140006540
All rents are contractual, therefore NSE							
2008	0	-966	0	0.0	NSE Transfer	N/A	LBROUGH20091 029140006540
All rents are contractual, therefore NSE							
2008	0	93	0	0.0	CCTR Transf	From 2200-0618.000	LBROUGH20091 111164146653
Microwave rents have been moved to a new cost center, 2200-2284							
2008	0	-93	0	0.0	NSE Transfer	N/A	LBROUGH20091 112163312940
Rents are contractual, therefore NSE							
2008	0	0	93	0.0	NSE Transfer	N/A	LBROUGH20091 112163312940
Rents are contractual, therefore NSE							
2008 Total	0	-966	1,059	0.0			
2009	0	-1,070	0	0.0	NSE Transfer	N/A	LBROUGH20100 427190727880
Contractual rents are NSE							
2009	0	0	1,070	0.0	NSE Transfer	N/A	LBROUGH20100 427190727880
Contractual rents are NSE							
2009 Total	0	-1,070	1,070	0.0			

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Cost Center: VARIOUS

Summary for Category: B. Shared Facility Operations

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	1,121	1,300	1,300	1,300
Non-Labor	1,635	2,037	2,037	2,763
NSE	0	0	0	0
Total	2,756	3,337	3,337	4,063
FTE	19.2	21.2	21.2	21.2

Cost Centers belonging to this Category:

2200-0696.000 FACILITIES-MONTEREY PARK MGR

Labor	239	274	274	274
Non-Labor	1,219	1,508	1,508	1,508
NSE	0	0	0	0
Total	1,458	1,782	1,782	1,782
FTE	4.3	4.3	4.3	4.3

2200-0735.000 FACILITIES GCT

Labor	680	675	675	675
Non-Labor	430	532	532	1,258
NSE	0	0	0	0
Total	1,110	1,207	1,207	1,933
FTE	11.5	11.5	11.5	11.5

2200-2015.000 FACILITY WORK MANAGEMENT - SCG

Labor	188	263	263	263
Non-Labor	-15	-15	-15	-15
NSE	0	0	0	0
Total	173	248	248	248
FTE	2.9	3.9	3.9	3.9

2200-2093.000 GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Labor	0	0	0	0
Non-Labor	-1	0	0	0
NSE	0	0	0	0
Total	-1	0	0	0
FTE	0.0	0.0	0.0	0.0

2200-2246.000 DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Labor	14	88	88	88
Non-Labor	2	12	12	12
NSE	0	0	0	0
Total	16	100	100	100
FTE	0.5	1.5	1.5	1.5

Beginning of Workpaper
2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Activity Description:

This cost center represents the facility maintenance costs for Monterey Park.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it represents the current labor needs within the department.

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations.

NSE - 5-YR Average

NA

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		343	284	263	310	301	301	301	301
Non-Labor		1,275	1,375	1,416	1,504	1,540	1,662	1,662	1,662
NSE		0	0	0	0	0	0	0	0
Total		1,618	1,659	1,679	1,814	1,841	1,963	1,963	1,963
FTE		5.1	3.9	3.8	4.6	4.3	4.3	4.3	4.3
		Allocations Out							
Labor		31	19	35	27	62	27	27	27
Non-Labor		113	92	182	132	321	154	154	154
NSE		0	0	0	0	0	0	0	0
Total		144	111	217	159	383	181	181	181
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		312	265	228	283	239	274	274	274
Non-Labor		1,162	1,283	1,234	1,372	1,219	1,508	1,508	1,508
NSE		0	0	0	0	0	0	0	0
Total		1,474	1,548	1,462	1,655	1,458	1,782	1,782	1,782
FTE		5.1	3.9	3.8	4.6	4.3	4.3	4.3	4.3
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		312	265	228	283	239	274	274	274
Non-Labor		1,162	1,283	1,234	1,372	1,219	1,508	1,508	1,508
NSE		0	0	0	0	0	0	0	0
Total		1,474	1,548	1,462	1,655	1,458	1,782	1,782	1,782
FTE		5.1	3.9	3.8	4.6	4.3	4.3	4.3	4.3

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	0	0	4	0.00	4	0	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	297	1,540	0	1,837	4.30	297	1,662	0	1,959	4.30
% Allocation										
Retained	79.19%	79.19%				90.76%	90.76%			
SEU	20.81%	20.81%				4.82%	4.82%			
CORP	0.00%	0.00%				4.37%	4.37%			
Unreg	0.00%	0.00%				0.05%	0.05%			
\$ Allocation										
Retained	235	1,219	0	1,454		270	1,508	0	1,778	
SEU	62	321	0	383		14	81	0	95	
CORP	0	0	0	0		13	72	0	85	
Unreg	0	0	0	0		0	1	0	1	
Total Incurred	301	1,540	0	1,841	4.30	301	1,662	0	1,963	4.30
Total Alloc. Out	62	321	0	383		27	154	0	181	
Total Retained	239	1,219	0	1,458		274	1,508	0	1,782	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	239	1,219	0	1,458		274	1,508	0	1,782	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	0	0	4	0.00	4	0	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	297	1,662	0	1,959	4.30	297	1,662	0	1,959	4.30
% Allocation										
Retained	90.76%	90.76%				90.76%	90.76%			
SEU	4.82%	4.82%				4.82%	4.82%			
CORP	4.37%	4.37%				4.37%	4.37%			
Unreg	0.05%	0.05%				0.05%	0.05%			
\$ Allocation										
Retained	270	1,508	0	1,778		270	1,508	0	1,778	
SEU	14	81	0	95		14	81	0	95	
CORP	13	72	0	85		13	72	0	85	
Unreg	0	1	0	1		0	1	0	1	
Total Incurred	301	1,662	0	1,963	4.30	301	1,662	0	1,963	4.30
Total Alloc. Out	27	154	0	181		27	154	0	181	
Total Retained	274	1,508	0	1,782		274	1,508	0	1,782	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	274	1,508	0	1,782		274	1,508	0	1,782	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The shared service allocations are based upon the occupancy at Monterey Park. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2010

The shared service allocations are based upon the occupancy at Monterey Park. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2011

The shared service allocations are based upon the occupancy at Monterey Park. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2012

The shared service allocations are based upon the occupancy at Monterey Park. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	301	301	301	0	0	0	301	301	301
Non-Labor	5-YR Average	1,422	1,422	1,422	240	240	240	1,662	1,662	1,662
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,723	1,723	1,723	240	240	240	1,963	1,963	1,963
FTE	Base YR Rec	4.3	4.3	4.3	0.0	0.0	0.0	4.3	4.3	4.3

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	240	0	240	0.0	1-Sided Adj
Electric Utility increase due to expansion of Data Center						
2010 Total	0	240	0	240	0.0	
2011	0	240	0	240	0.0	1-Sided Adj
Electric Utility increase due to expansion of Data Center						
2011 Total	0	240	0	240	0.0	
2012	0	240	0	240	0.0	1-Sided Adj
Electric Utility increase due to expansion of Data Center.						
2012 Total	0	240	0	240	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	261	221	212	256	255
Non-Labor	1,134	1,262	1,341	1,482	1,540
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,395	1,484	1,553	1,738	1,795
FTE	4.3	3.3	3.2	3.8	3.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	261	221	212	256	255
Non-Labor	1,134	1,262	1,341	1,482	1,540
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,395	1,484	1,553	1,738	1,795
FTE	4.3	3.3	3.2	3.8	3.6
Vacation & Sick (Nominal \$)					
Labor	44	40	37	49	46
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	44	40	37	49	46
FTE	0.8	0.6	0.6	0.8	0.7
Escalation to 2009\$					
Labor	38	23	14	5	0
Non-Labor	141	112	75	22	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	179	136	89	27	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	343	284	263	310	301
Non-Labor	1,275	1,375	1,416	1,504	1,540
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,618	1,659	1,679	1,814	1,841
FTE	5.1	3.9	3.8	4.6	4.3

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0696.000 - FACILITIES-MONTEREY PARK MGR

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Beginning of Workpaper
2200-0735.000 - FACILITIES GCT

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-0735.000 - FACILITIES GCT

Activity Description:

This cost center includes the facility maintenance costs for the Gas Company Tower.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it represents the current labor needs within the department.

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations.

NSE - 5-YR Average

NA

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0735.000 - FACILITIES GCT

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		712	760	770	705	742	742	742	742
Non-Labor		669	633	646	515	470	586	586	1,386
NSE		0	0	0	0	0	0	0	0
Total		1,381	1,393	1,416	1,220	1,212	1,328	1,328	2,128
FTE		12.0	12.3	11.2	11.3	11.5	11.5	11.5	11.5
		Allocations Out							
Labor		0	62	60	60	62	67	67	67
Non-Labor		0	52	50	43	40	54	54	128
NSE		0	0	0	0	0	0	0	0
Total		0	114	110	103	102	121	121	195
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		712	698	710	645	680	675	675	675
Non-Labor		669	581	596	472	430	532	532	1,258
NSE		0	0	0	0	0	0	0	0
Total		1,381	1,279	1,306	1,117	1,110	1,207	1,207	1,933
FTE		12.0	12.3	11.2	11.3	11.5	11.5	11.5	11.5
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		712	698	710	645	680	675	675	675
Non-Labor		669	581	596	472	430	532	532	1,258
NSE		0	0	0	0	0	0	0	0
Total		1,381	1,279	1,306	1,117	1,110	1,207	1,207	1,933
FTE		12.0	12.3	11.2	11.3	11.5	11.5	11.5	11.5

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0735.000 - FACILITIES GCT

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	14	0	0	14	0.00	14	2	0	16	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	728	470	0	1,198	11.50	728	584	0	1,312	11.50
% Allocation										
Retained	91.50%	91.50%				90.76%	90.76%			
SEU	4.38%	4.38%				4.82%	4.82%			
CORP	4.10%	4.11%				4.37%	4.37%			
Unreg	0.02%	0.01%				0.05%	0.05%			
\$ Allocation										
Retained	666	430	0	1,096		661	530	0	1,191	
SEU	32	21	0	53		35	28	0	63	
CORP	30	19	0	49		32	26	0	58	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	742	470	0	1,212	11.50	742	586	0	1,328	11.50
Total Alloc. Out	62	40	0	102		67	54	0	121	
Total Retained	680	430	0	1,110		675	532	0	1,207	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	680	430	0	1,110		675	532	0	1,207	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	14	2	0	16	0.00	14	2	0	16	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	728	584	0	1,312	11.50	728	1,384	0	2,112	11.50
% Allocation										
Retained	90.76%	90.76%				90.76%	90.76%			
SEU	4.82%	4.82%				4.82%	4.82%			
CORP	4.37%	4.37%				4.37%	4.37%			
Unreg	0.05%	0.05%				0.05%	0.05%			
\$ Allocation										
Retained	661	530	0	1,191		661	1,256	0	1,917	
SEU	35	28	0	63		35	67	0	102	
CORP	32	26	0	58		32	61	0	93	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	742	586	0	1,328	11.50	742	1,386	0	2,128	11.50
Total Alloc. Out	67	54	0	121		67	128	0	195	
Total Retained	675	532	0	1,207		675	1,258	0	1,933	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	675	532	0	1,207		675	1,258	0	1,933	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-0735.000 - FACILITIES GCT

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2010

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2011

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Cost Center Allocation Percentage for 2012

The shared service allocations are based upon the occupancy at the Gas Company Tower. Each SDGE cost center occupying the site was further separated by their respective shared service allocations.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0735.000 - FACILITIES GCT

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	742	742	742	0	0	0	742	742	742
Non-Labor	5-YR Average	586	586	586	0	0	800	586	586	1,386
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,328	1,328	1,328	0	0	800	1,328	1,328	2,128
FTE	Base YR Rec	11.5	11.5	11.5	0.0	0.0	0.0	11.5	11.5	11.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012	0	800	0	800	0.0	1-Sided Adj
<p>Janitorial expenses for the GCT were previously covered under the lease agreement. The new agreement does not cover these costs and are now included as part of the general maintenance costs for the GCT. Costs were based on estimates provided by service vendors.</p>						
2012 Total	0	800	0	800	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-0735.000 - FACILITIES GCT

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	541	592	621	583	628
Non-Labor	595	581	612	508	470
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,136	1,173	1,233	1,091	1,099
FTE	10.2	10.4	9.5	9.4	9.7
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	541	592	621	583	628
Non-Labor	595	581	612	508	470
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,136	1,173	1,233	1,091	1,099
FTE	10.2	10.4	9.5	9.4	9.7
Vacation & Sick (Nominal \$)					
Labor	92	106	108	112	114
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	92	106	108	112	114
FTE	1.8	1.9	1.7	1.9	1.8
Escalation to 2009\$					
Labor	79	62	41	10	0
Non-Labor	74	52	34	8	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	153	114	75	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	712	760	770	706	742
Non-Labor	669	633	646	515	470
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,381	1,392	1,416	1,221	1,212
FTE	12.0	12.3	11.2	11.3	11.5

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-0735.000 - FACILITIES GCT

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Beginning of Workpaper
2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Activity Description:

This cost center contains the work management function for facility operations, including the tracking and management of facility maintenance work orders.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it represents the current labor needs within the department.

Non-Labor - Base YR Rec

The base year was used in error, as the 15k credit was not reflective of the non-labor needs of this department.

NSE - Base YR Rec

NA

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		253	240	252	294	188	263	263	263
Non-Labor		22	27	28	142	-15	-15	-15	-15
NSE		0	0	0	0	0	0	0	0
Total		275	267	280	436	173	248	248	248
FTE		4.2	3.9	4.3	4.4	2.9	3.9	3.9	3.9
		Allocations Out							
Labor		58	42	44	51	0	0	0	0
Non-Labor		5	5	6	25	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		63	47	50	76	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		195	198	208	243	188	263	263	263
Non-Labor		17	22	22	117	-15	-15	-15	-15
NSE		0	0	0	0	0	0	0	0
Total		212	220	230	360	173	248	248	248
FTE		4.2	3.9	4.3	4.4	2.9	3.9	3.9	3.9
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		195	198	208	243	188	263	263	263
Non-Labor		17	22	22	117	-15	-15	-15	-15
NSE		0	0	0	0	0	0	0	0
Total		212	220	230	360	173	248	248	248
FTE		4.2	3.9	4.3	4.4	2.9	3.9	3.9	3.9

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	187	-15	0	172	2.90	262	-15	0	247	3.90
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	187	-15	0	172		262	-15	0	247	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	188	-15	0	173	2.90	263	-15	0	248	3.90
Total Retained	188	-15	0	173		263	-15	0	248	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	188	-15	0	173		263	-15	0	248	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	262	-15	0	247	3.90	262	-15	0	247	3.90
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	262	-15	0	247		262	-15	0	247	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	263	-15	0	248	3.90	263	-15	0	248	3.90
Total Retained	263	-15	0	248		263	-15	0	248	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	263	-15	0	248		263	-15	0	248	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

This cost center is no longer shared. 100% of costs are retained at SCG.

Cost Center Allocation Percentage for 2010

This cost center is no longer shared. 100% of costs are retained at SCG.

Cost Center Allocation Percentage for 2011

This cost center is no longer shared. 100% of costs are retained at SCG.

Cost Center Allocation Percentage for 2012

This cost center is no longer shared. 100% of costs are retained at SCG.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	188	188	188	75	75	75	263	263	263
Non-Labor	Base YR Rec	-15	-15	-15	0	0	0	-15	-15	-15
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		173	173	173	75	75	75	248	248	248
FTE	Base YR Rec	2.9	2.9	2.9	1.0	1.0	1.0	3.9	3.9	3.9

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	0	0	1.0	1-Sided Adj
1FTE to support contract compliance related to trash, waste hauling, and recycling agreements						
2010	75	0	0	75	0.0	1-Sided Adj
1FTE to support contract compliance related to trash, waste hauling, and recycling agreements						
2010 Total	75	0	0	75	1.0	
2011	75	0	0	75	0.0	1-Sided Adj
1FTE to support contract compliance related to trash, waste hauling, and recycling agreements						
2011	0	0	0	0	1.0	1-Sided Adj
1FTE to support contract compliance related to trash, waste hauling, and recycling agreements						
2011 Total	75	0	0	75	1.0	
2012	75	0	0	75	0.0	1-Sided Adj
1FTE to support contract compliance related to trash, waste hauling, and recycling agreements						

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012	0	0	0	0	1.0	1-Sided Adj

1FTE to support contract compliance related to trash, waste hauling, and recycling agreements

2012 Total	75	0	0	75	1.0	
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Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	192	187	204	243	159
Non-Labor	19	25	27	140	-15
NSE	0	0	0	0	0
Total	211	212	230	383	144
FTE	3.6	3.3	3.6	3.7	2.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	192	187	204	243	159
Non-Labor	19	25	27	140	-15
NSE	0	0	0	0	0
Total	211	212	230	383	144
FTE	3.6	3.3	3.6	3.7	2.4
Vacation & Sick (Nominal \$)					
Labor	33	33	36	47	29
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	33	33	36	47	29
FTE	0.6	0.6	0.7	0.7	0.5
Escalation to 2009\$					
Labor	28	20	13	4	0
Non-Labor	2	2	2	2	0
NSE	0	0	0	0	0
Total	30	22	15	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	253	240	252	294	188
Non-Labor	22	27	28	142	-15
NSE	0	0	0	0	0
Total	274	267	281	436	173
FTE	4.2	3.9	4.3	4.4	2.9

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2015.000 - FACILITY WORK MANAGEMENT - SCG

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Beginning of Workpaper
2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Activity Description:

This cost center includes the various transportation subsidy program costs for non-SCG employees that are located within SCG's service territory.

Forecast Methodology:

Labor - Base YR Rec
NA

Non-Labor - Base YR Rec
The base year was used as it most closely represents the current transportation subsidy program costs.

NSE - Base YR Rec
NA

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	0	0	0	0	0
Non-Labor		85	87	77	65	97	172	172	172
NSE		0	0	0	0	0	0	0	0
Total		85	87	77	65	97	172	172	172
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		85	86	77	66	98	172	172	172
NSE		0	0	0	0	0	0	0	0
Total		85	86	77	66	98	172	172	172
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	1	0	-1	-1	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	1	0	-1	-1	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	1	0	-1	-1	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	1	0	-1	-1	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	97	0	97	0.00	0	172	0	172	0.00
% Allocation										
Retained	100.00%	0.01%				0.00%	0.00%			
SEU	0.00%	69.59%				69.60%	69.60%			
CORP	0.00%	30.40%				30.40%	30.40%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	0	-1	0	-1		0	0	0	0	
SEU	0	68	0	68		0	120	0	120	
CORP	0	30	0	30		0	52	0	52	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	97	0	97	0.00	0	172	0	172	0.00
Total Alloc. Out	0	98	0	98		0	172	0	172	
Total Retained	0	-1	0	-1		0	0	0	0	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	-1	0	-1		0	0	0	0	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	172	0	172	0.00	0	172	0	172	0.00
% Allocation										
Retained	0.00%	0.00%				0.00%	0.00%			
SEU	69.60%	69.60%				69.60%	69.60%			
CORP	30.40%	30.40%				30.40%	30.40%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	120	0	120		0	120	0	120	
CORP	0	52	0	52		0	52	0	52	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	172	0	172	0.00	0	172	0	172	0.00
Total Alloc. Out	0	172	0	172		0	172	0	172	
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	0	0	0		0	0	0	0	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The shared service allocations are based upon a recent parking usage report.

Cost Center Allocation Percentage for 2010

The shared service allocations are based upon a recent parking usage report.

Cost Center Allocation Percentage for 2011

The shared service allocations are based upon a recent parking usage report.

Cost Center Allocation Percentage for 2012

The shared service allocations are based upon a recent parking usage report.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	97	97	97	75	75	75	172	172	172
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		97	97	97	75	75	75	172	172	172
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	75	0	75	0.0	1-Sided Adj
Increases in transportation subsidy program costs						
2010 Total	0	75	0	75	0.0	
2011	0	75	0	75	0.0	1-Sided Adj
Increases in transportation subsidy program costs						
2011 Total	0	75	0	75	0.0	
2012	0	75	0	75	0.0	1-Sided Adj
Increases in transportation subsidy program costs						
2012 Total	0	75	0	75	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	75	80	73	64	97
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	75	80	73	64	97
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	75	80	73	64	97
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	75	80	73	64	97
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	9	7	4	1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	9	7	4	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	85	87	77	65	97
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	85	87	77	65	97
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2093.000 - GCT SDGE/CC TRANSPORTATION SUBSIDY - USS

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Beginning of Workpaper
2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Activity Description:

This cost center is the SCG portion of costs associated with the Director or Real Estate, Land and Facilities. It contains the director and his support staff.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it represents the current labor needs within the department.

Non-Labor - Base YR Rec

The base year was used as it most closely represents the current operations.

NSE - Base YR Rec

NA

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	237	240	30	180	180	180
Non-Labor		0	0	8	23	4	24	24	24
NSE		0	0	0	0	0	0	0	0
Total		0	0	245	263	34	204	204	204
FTE		0.0	0.0	2.0	2.0	0.5	1.5	1.5	1.5
		Allocations Out							
Labor		0	0	100	128	16	92	92	92
Non-Labor		0	0	4	12	2	12	12	12
NSE		0	0	0	0	0	0	0	0
Total		0	0	104	140	18	104	104	104
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	137	112	14	88	88	88
Non-Labor		0	0	4	11	2	12	12	12
NSE		0	0	0	0	0	0	0	0
Total		0	0	141	123	16	100	100	100
FTE		0.0	0.0	2.0	2.0	0.5	1.5	1.5	1.5
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	137	112	14	88	88	88
Non-Labor		0	0	4	11	2	12	12	12
NSE		0	0	0	0	0	0	0	0
Total		0	0	141	123	16	100	100	100
FTE		0.0	0.0	2.0	2.0	0.5	1.5	1.5	1.5

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	29	4	0	33	0.50	179	24	0	203	1.50
% Allocation										
Retained	46.78%	46.78%				48.15%	48.15%			
SEU	44.05%	44.05%				46.93%	46.93%			
CORP	6.03%	6.03%				3.52%	3.52%			
Unreg	3.14%	3.14%				1.40%	1.40%			
\$ Allocation										
Retained	13	2	0	15		87	12	0	99	
SEU	13	2	0	15		84	11	0	95	
CORP	2	0	0	2		6	1	0	7	
Unreg	1	0	0	1		2	0	0	2	
Total Incurred	30	4	0	34	0.50	180	24	0	204	1.50
Total Alloc. Out	16	2	0	18		92	12	0	104	
Total Retained	14	2	0	16		88	12	0	100	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	14	2	0	16		88	12	0	100	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	179	24	0	203	1.50	179	24	0	203	1.50
% Allocation										
Retained	48.15%	48.15%				48.15%	48.15%			
SEU	46.93%	46.93%				46.93%	46.93%			
CORP	3.52%	3.52%				3.52%	3.52%			
Unreg	1.40%	1.40%				1.40%	1.40%			
\$ Allocation										
Retained	87	12	0	99		87	12	0	99	
SEU	84	11	0	95		84	11	0	95	
CORP	6	1	0	7		6	1	0	7	
Unreg	2	0	0	2		2	0	0	2	
Total Incurred	180	24	0	204	1.50	180	24	0	204	1.50
Total Alloc. Out	92	12	0	104		92	12	0	104	
Total Retained	88	12	0	100		88	12	0	100	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	88	12	0	100		88	12	0	100	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: B. Shared Facility Operations
Category-Sub: 1. Shared Facility Operations
Cost Center: 2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The shared service allocations are based upon a management estimate of time split between organizations and their respective shared service allocations.

Cost Center Allocation Percentage for 2010

The shared service allocations are based upon a management estimate of time split between organizations and their respective shared service allocations.

Cost Center Allocation Percentage for 2011

The shared service allocations are based upon a management estimate of time split between organizations and their respective shared service allocations.

Cost Center Allocation Percentage for 2012

The shared service allocations are based upon a management estimate of time split between organizations and their respective shared service allocations.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	30	30	30	150	150	150	180	180	180
Non-Labor	Base YR Rec	4	4	4	20	20	20	24	24	24
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		34	34	34	170	170	170	204	204	204
FTE	Base YR Rec	0.5	0.5	0.5	1.0	1.0	1.0	1.5	1.5	1.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	150	0	0	150	0.0	1-Sided Adj
Transfer of Director function from SDGE						
2010	0	20	0	20	0.0	1-Sided Adj
Transfer of Director function from SDGE						
2010	0	0	0	0	1.0	1-Sided Adj
Transfer of Director function from SDGE						
2010 Total	150	20	0	170	1.0	
2011	150	0	0	150	0.0	1-Sided Adj
Transfer of Director function from SDGE						
2011	0	20	0	20	0.0	1-Sided Adj
Transfer of Director function from SDGE						
2011	0	0	0	0	1.0	1-Sided Adj
Transfer of Director function from SDGE						
2011 Total	150	20	0	170	1.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012	150	0	0	150	0.0	1-Sided Adj
Transfer of Director function from SDGE						
2012	0	20	0	20	0.0	1-Sided Adj
Transfer of Director function from SDGE						
2012	0	0	0	0	1.0	1-Sided Adj
Transfer of Director function from SDGE						
2012 Total	150	20	0	170	1.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2246.000 - DIRECTOR CRE.LAND SERVICES.ROW.STRAT PLN

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	191	198	25
Non-Labor	0	0	8	23	4
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	199	221	29
FTE	0.0	0.0	1.7	1.7	0.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	191	198	25
Non-Labor	0	0	8	23	4
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	199	221	29
FTE	0.0	0.0	1.7	1.7	0.4
Vacation & Sick (Nominal \$)					
Labor	0	0	33	38	5
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	33	38	5
FTE	0.0	0.0	0.3	0.3	0.1
Escalation to 2009\$					
Labor	0	0	13	4	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	13	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	237	240	30
Non-Labor	0	0	8	23	4
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	245	263	34
FTE	0.0	0.0	2.0	2.0	0.5

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: B. Shared Facility Operations
 Category-Sub: 1. Shared Facility Operations
 Cost Center: 2200-2246.000 - DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: C. USS Billed-in from SDG&E
 Cost Center: 2200-8919.000

Summary for Category: C. USS Billed-in from SDG&E

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	2,306	2,251	2,251	2,251
Non-Labor	652	2,221	2,243	2,243
NSE	266	284	299	313
Total	3,224	4,756	4,793	4,807
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-8919.000 Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES

Labor	2,306	2,251	2,251	2,251
Non-Labor	652	2,221	2,243	2,243
NSE	266	284	299	313
Total	3,224	4,756	4,793	4,807
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2200-8919.000 - Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G
Category: C. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed_to_CCTR for Real Estate, Land & Facilit
Cost Center: 2200-8919.000 - Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES

Activity Description:

This cost center was created for GRC to receive the billed-in costs for functional area - REAL ESTATE, LAND & FACILITIES

Forecast Methodology:

N/A

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Real Estate, Land & Facilit
 Cost Center: 2200-8919.000 - Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		2,229	2,381	2,212	2,181	2,306	2,251	2,251	2,251
Non-Labor		3,120	3,378	3,088	1,165	652	2,221	2,243	2,243
NSE		294	337	350	364	266	284	299	313
Total		5,643	6,096	5,650	3,710	3,224	4,756	4,793	4,807
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		2,229	2,381	2,212	2,181	2,306	2,251	2,251	2,251
Non-Labor		3,120	3,378	3,088	1,165	652	2,221	2,243	2,243
NSE		294	337	350	364	266	284	299	313
Total		5,643	6,096	5,650	3,710	3,224	4,756	4,793	4,807
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Real Estate, Land & Facilit
 Cost Center: 2200-8919.000 - Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	0	0	0	0.00
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	2,306	652	266	3,224		2,251	2,221	284	4,756	
Book Expense	2,306	652	266	3,224		2,251	2,221	284	4,756	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Allocations In	2,251	2,243	299	4,793		2,251	2,243	313	4,807	
Book Expense	2,251	2,243	299	4,793		2,251	2,243	313	4,807	

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009
 N/A

Cost Center Allocation Percentage for 2010
 N/A

Cost Center Allocation Percentage for 2011
 N/A

Cost Center Allocation Percentage for 2012
 N/A

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Real Estate, Land & Facilit
 Cost Center: 2200-8919.000 - Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES

Forecast Summary:

In 2009 \$(000) "Incurred Costs"									
Forecast Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

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Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed to CCTR for Real Estate, Land & Facilit
 Cost Center: 2200-8919.000 - Billed-in Cost Center for REAL ESTATE. LAND & FACILITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
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Area: REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Real Estate, Land & Facilit
 Cost Center: 2200-8919.000 - Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

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Area: ESRE - REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0641	000	FACILITIES MANAGER - CHATSWORTH
2200-0642	000	LOMPOC BRANCH OFFICE
2200-0643	000	OXNARD BRANCH OFFICE
2200-0644	000	PORTERVILLE BRANCH OFFICE
2200-0645	000	SAN LUIS OBISPO BRANCH OFFICE
2200-0646	000	SANTA BARBARA BRANCH OFFICE
2200-0647	000	SANTA MARIA BRANCH OFFICE
2200-0648	000	FACILITIES VENTURA COMPRESSOR STATION
2200-0649	000	FACILITIES SANTA BARBARA
2200-0650	000	FACILITIES CANOGA PARK
2200-0651	000	FACILITIES OXNARD
2200-0652	000	FACILITIES SAN LUIS
2200-0653	000	FACILITIES SANTA MARIA
2200-0654	000	FACILITIES SATICOY
2200-0655	000	FACILITIES SIMI VALLEY
2200-0656	000	FACILITIES GOLETA TRANS
2200-0657	000	FACILITIES HONOR RANCHO
2200-0658	000	FACILITIES ALISO
2200-0659	000	FACILITIES NEWHALL
2200-0660	000	FACILITIES BAKERSFIELD
2200-0661	000	FACILITIES VISALIA
2200-0662	000	DELANO BRANCH OFFICE
2200-0663	000	DINUBA BRANCH OFFICE
2200-0664	000	HANFORD BRANCH OFFICE
2200-0665	000	LANCASTER BRANCH OFFICE
2200-0666	000	VAN NUYS BRANCH OFFICE
2200-0667	000	VISALIA BRANCH OFFICE
2200-0668	000	FACILITIES VISALIA
2200-0669	000	FACILITIES LANCASTER
2200-0670	000	FACILITIES HOLLYWOOD
2200-0671	000	FACILITIES JUANITA
2200-0672	000	FACILITIES VALENCIA
2200-0673	000	FACILITIES BRANFORD
2200-0674	000	FACILITIES GLENDALE
2200-0675	000	GLENDALE BRANCH OFFICE
2200-0676	000	SAN FERNANDO BRANCH OFFICE
2200-0677	000	SERVICE CENTER UTILITY CHARGES
2200-0697	000	COMMERCE BRANCH OFFICE
2200-0698	000	ALHAMBRA BRANCH OFFICE
2200-0699	000	EL MONTE BRANCH OFFICE
2200-0700	000	FACILITIES PASADENA

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Area: ESRE - REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0701	000	FACILITIES BELVEDERE
2200-0702	000	PASADENA BRANCH OFFICE
2200-0703	000	FACILITIES MONTEREY PARK
2200-0704	000	FACILITIES MGR - SAN DIMAN
2200-0705	000	FACILITIES ALHAMBRA
2200-0706	000	FACILITIES AZUSA
2200-0707	000	SAN DIMAS FACILITIES OVERHEAD
2200-0708	000	COVINA BRANCH OFFICE
2200-0709	000	MONROVIA BRANCH OFFICE
2200-0710	000	FACILITIES INDUSTRY
2200-0711	000	FACILITIES CHINO
2200-0712	000	FACILITIES MGR - REDLANDS
2200-0714	000	CORONA BRANCH OFFICE
2200-0715	000	BANNING BRANCH OFFICE
2200-0716	000	EL CENTRO BRANCH OFFICE
2200-0717	000	FONTANA BRANCH OFFICE
2200-0718	000	HEMET BRANCH OFFICE
2200-0719	000	INDIO BRANCH OFFICE
2200-0720	000	ONTARIO BRANCH OFFICE
2200-0721	000	PALM SPRINGS BRANCH OFFICE
2200-0722	000	RIVERSIDE BRANCH OFFICE
2200-0723	000	SAN BERNARDINO BRANCH OFFICE
2200-0724	000	FACILITIES PALM DESERT
2200-0725	000	REDLANDS FACILITIES OVERHEAD
2200-0726	000	FACILITIES FONTANA
2200-0727	000	FACILITIES RIVERSIDE
2200-0728	000	FACILITIES EL CENTRO
2200-0729	000	FACILITIES ROMOLAND
2200-0730	000	FACILITIES SAN BERNARDINO
2200-0731	000	FACILITIES VICTORVILLE
2200-0732	000	AREA FACILITY MANAGER-NORTH
2200-0734	000	GCT SCG TRANSPORTATION SUBSIDY
2200-0736	000	FACILITIES OLYMPIC
2200-0737	000	FACILITIES SPENCE
2200-0738	000	FACILITIES MGR - COMPTON
2200-0739	000	CENTRAL AVE BRANCH OFFICE
2200-0740	000	COMPTON BRANCH OFFICE
2200-0741	000	DALY STREET BRANCH OFFICE
2200-0742	000	HUNTINGTON PK BRANCH OFFICE
2200-0743	000	INGLEWOOD BRANCH OFFICE
2200-0744	000	SAN PEDRO BRANCH OFFICE

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 Non-Shared Service Workpapers

Area: ESRE - REAL ESTATE, LAND & FACILITIES
 Witness: Taylor, David G

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0745	000	SANTA MONICA BRANCH OFFICE
2200-0746	000	SOUTH GATE BRANCH OFFICE
2200-0747	000	WATTS BRANCH OFFICE
2200-0748	000	WILMINGTON BRANCH OFFICE
2200-0749	000	FACILITIES 182ND ST (REDONDO BEACH)
2200-0751	000	FACILITIES CRENSHAW BASE
2200-0752	000	FACILITIES SAN PEDRO BASE
2200-0753	000	FACILITIES SANTA MONICA BASE
2200-0754	000	FACILITIES YUKON BASE
2200-0755	000	FACILITIES HUNTINGTON PARK BASE
2200-0756	000	FACILITIES PLAYA DEL REY
2200-0757	000	FACILITIES ANAHEIM
2200-0759	000	FACILITIES SANTA ANA BASE
2200-0760	000	FACILITIES ALISO VIEJO
2200-0761	000	FACILITIES GARDEN GROVE BASE
2200-0762	000	FACILITIES LA JOLLA STREET BASE
2200-0764	000	SANTA ANA BRANCH OFFICE
2200-0765	000	ANAHEIM BRANCH OFFICE
2200-0766	000	FACILITIES MGR - PICO RIVERA
2200-0767	000	FACILITIES ENERGY RESOURCE CENTER
2200-0768	000	FACILITIES DOWNEY BASE
2200-0769	000	FACILITIES WHITTIER BASE
2200-0771	000	BELLFLOWER BRANCH OFFICE
2200-1155	000	FACILITIES NEWBERRY SPRINGS
2200-1157	000	FACILITIES ADELANTO SPRINGS
2200-1158	000	FACILITIES CACTUS CITY
2200-1159	000	FACILITIES MURRIETA
2200-1160	000	POMONA BRANCH OFFICE
2200-1161	000	FACILITIES BREA
2200-1162	000	FACILITIES MONTEBELLO
2200-1163	000	FACILITIES YUCCA VALLEY
2200-1164	000	CRENSHAW BRANCH OFFICE
2200-1165	000	HOLLYWOOD BRANCH OFFICE
2200-1166	000	FACILITIES MOJAVE
2200-1167	000	FACILITIES PORTERVILLE
2200-1172	000	SANTA FE SPRINGS BRANCH OFFICE
2200-1173	000	FACILITIES TEMPLETON
2200-1175	000	ANAHEIM FACILITIES OVERHEAD
2200-1176	000	FACILITIES NEEDLES
2200-1183	000	FACILITIES TAFT
2200-1184	000	FACILITIES WHEELER RIDGE

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Area: ESRE - REAL ESTATE, LAND & FACILITIES
Witness: Taylor, David G

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-1188	000	FACILITES BLYTHE
2200-1189	000	FACILITIES CORONA
2200-1191	000	FACILITIES HANFORD
2200-1202	000	FACILITIES RIM FOREST
2200-1203	000	FACILITIES DESERT CENTER
2200-1204	000	FACILITIES BEAUMONT
2200-1207	000	COMPTON FACILITIES OVERHEAD
2200-2135	000	OTHER SCG RENT
2200-2184	000	GCT SDGE/CC TRANSPORTATION SUBSIDY - NSS
2200-2279	000	FACILITIES NORTH PROJECTS - SCG
2200-2280	000	FACILITIES NORTH PROJECTS - SCG
2200-2310	000	FACILITIES ENERGY MANAGEMENT - SCG