

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-20-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DAVID I. SARKARIA
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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Overall Summary For Exhibit No. SCG-20

Area: PENSION & PBOPs

Witness: Sarkaria, David I

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>Non-Shared Services</i>	101,047	101,047	101,047	101,047
<i>Shared Services</i>	0	0	0	0
Total	101,047	101,047	101,047	101,047

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

Area: PENSION & PBOPs
 Witness: Sarkaria, David I

Summary of Non-Shared Services Workpapers:

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>A. Retirement Plans</i>	101,047	101,047	101,047	101,047
<i>Total</i>	101,047	101,047	101,047	101,047

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

Area: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Workpaper: VARIOUS

Summary for Category: A. Retirement Plans

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	101,047	0	0	0
NSE	0	101,047	101,047	101,047
Total	101,047	101,047	101,047	101,047
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PN000.000 Pension

Labor	0	0	0	0
Non-Labor	75,105	0	0	0
NSE	0	75,105	75,105	75,105
Total	75,105	75,105	75,105	75,105
FTE	0.0	0.0	0.0	0.0

2PN000.001 PBOP

Labor	0	0	0	0
Non-Labor	25,942	0	0	0
NSE	0	25,942	25,942	25,942
Total	25,942	25,942	25,942	25,942
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2PN000.000 - Pension

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

Area: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 1. Pension
 Workpaper: 2PN000.000 - Pension

Activity Description:

This is SCG's qualified retirement benefits plan, also known as the Southern California Gas Company Pension Plan. Represented and non-represented employees participate in the plan.

Forecast Methodology:

Labor - Zero-Based

Please see NSE - Zero Based method for more information.

Non-Labor - Zero-Based

Please see NSE - Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as pension contributions are provided by the Company's certified actuary Towers Watson. Current projections are based on 2009 pension contributions.

Summary of Results:

	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	0	0	0	0	75,105	0	0	0	
NSE	0	0	0	0	0	75,105	75,105	75,105	
Total	0	0	0	0	75,105	75,105	75,105	75,105	
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: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 1. Pension
 Workpaper: 2PN000.000 - Pension

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	75,105	75,105	75,105	75,105	75,105	75,105
Total		0	0	0	75,105	75,105	75,105	75,105	75,105	75,105
FTE	Zero-Based	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	75,105	75,105	0.0	1-Sided Adj
2010 Pension Projection						
2010 Total	0	0	75,105	75,105	0.0	
2011	0	0	75,105	75,105	0.0	1-Sided Adj
2011 Pension Projection						
2011 Total	0	0	75,105	75,105	0.0	
2012	0	0	75,105	75,105	0.0	1-Sided Adj
2012 Pension Projection						
2012 Total	0	0	75,105	75,105	0.0	

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

Area: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 1. Pension
 Workpaper: 2PN000.000 - Pension

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	75,105
NSE	0	0	0	0	0
Total	0	0	0	0	75,105
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	75,105
NSE	0	0	0	0	0
Total	0	0	0	0	75,105
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	75,105
NSE	0	0	0	0	0
Total	0	0	0	0	75,105
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: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 1. Pension
 Workpaper: 2PN000.000 - Pension

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			

Supplemental Workpapers for Workpaper 2PN000.000

Southern California Gas Company
Pension Contribution Projection
For Years 2009-2012

ASSUMPTIONS

1. Pension contribution amounts based on estimates provided by the Company's certified actuary, Towers Watson.
Current projection is based on 2009 contributions.
2. Surety Bonds/Letters of Credit are based on internal estimates provided by the Pension & Trust Investments group at Sempra Energy.

	<u>Actual</u>	<u>Projected</u>		
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Estimated Contribution	\$ 75,105,147	\$ 75,105,147	\$ 75,105,147	\$ 75,105,147
Surety Bonds/Letters of Credit	-	-	-	-
Total Projection	\$ 75,105,147	\$ 75,105,147	\$ 75,105,147	\$ 75,105,147

**Southern California Gas Company Qualified Pension Plan
General Rate Case Forecast
Minimum Required Contributions & Maximum Allowable Deductions**

Assumptions and Notes:

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
• Effective interest rate (PPA - contributions)	6.38%	5.73%	5.37%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%
• Cash balance crediting rate	4.31%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%
• Annual compensation rate of increase	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded
• Expected return on assets (FAS costs)	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
• Assumed investment return	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
• Lump sum rate	See notes									
• Lump Sum Take Rate for All Years	90%									

Notes

- January 1, 2010 participant census
- December 31, 2009 value of assets
- Plan provisions as of January 1, 2010
- Balance of assumptions same as December 31, 2009 financial reporting, however, all plans reflect annual mortality improvements
- Sempra contributes minimum required contribution
- Forecasted counts reflect anticipated future headcount increases, known participant transfers between plans during 2010, and expected El Dorado transfers into SDG&E during 2011
- For retirements expected to occur in 2010 and 2011, lump sum interest rate is blend of discount rate and cash balance crediting rate, blend is 60% discount/40% cash balance crediting rate for retirements expected in 2010, 80% discount/20% cash balance crediting rate for retirements expected in 2011. For 2012 and beyond, lump sum interest rate is the same as the discount rate.

**Southern California Gas Company Qualified Pension Plan
 General Rate Case Forecast
 Minimum Required Contribution & Maximum Allowable Deduction
 (\$ in millions)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
• Minimum Required Contribution	\$ 69.31	\$ 106.98	\$ 110.06	\$ 110.73	\$ 108.79	\$ 106.92	\$ 41.94	\$ 56.35	\$ 60.26	\$ 62.65
• Maximum Deductible Amount	\$ 934.34	\$ 1,192.08	\$ 1,169.91	\$ 1,106.45	\$ 1,035.34	\$ 965.75	\$ 899.26	\$ 896.54	\$ 887.67	\$ 883.81
• Active Participant Headcount	7,248	7,251	7,579	7,844	7,849	7,849	7,849	7,849	7,849	7,849
• PPA Funded Percentage (AVA ÷ FT)	97%	84%	88%	91%	95%	99%	103%	102%	102%	102%
• Surety Bond To Avoid Benefit Restrictions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Beginning of Workpaper
2PN000.001 - PBOP**

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

Area: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 2. PBOP
 Workpaper: 2PN000.001 - PBOP

Activity Description:

SCG provides post-retirement benefits other than pensions (PBOP) such as health and life insurance benefits, also known as the Southern California Gas Company Postretirement Welfare Plan. Represented and non-represented employees participate in the plan.

Forecast Methodology:

Labor - Zero-Based

Please see NSE - Zero Based method for more information.

Non-Labor - Zero-Based

Please see NSE - Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as PBOP contributions are provided by the Company's certified actuary Towers Watson. Current projections are based on 2009 PBOP contributions.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	40,421	19,800	29,199	16,544	25,942	0	0	0	
NSE	0	0	0	0	0	25,942	25,942	25,942	
Total	40,421	19,800	29,199	16,544	25,942	25,942	25,942	25,942	
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: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 2. PBOP
 Workpaper: 2PN000.001 - PBOP

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	25,942	25,942	25,942	25,942	25,942	25,942
Total		0	0	0	25,942	25,942	25,942	25,942	25,942	25,942
FTE	Zero-Based	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	25,942	25,942	0.0	1-Sided Adj
2010 PBOP Projection						
2010 Total	0	0	25,942	25,942	0.0	
2011	0	0	25,942	25,942	0.0	1-Sided Adj
2011 PBOP Projection						
2011 Total	0	0	25,942	25,942	0.0	
2012	0	0	25,942	25,942	0.0	1-Sided Adj
2012 PBOP Projection						
2012 Total	0	0	25,942	25,942	0.0	

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

Area: PENSION & PBOPs
Witness: Sarkaria, David I
Category: A. Retirement Plans
Category-Sub: 2. PBOP
Workpaper: 2PN000.001 - PBOP

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	36,003	18,280	27,859	16,586	25,942
NSE	0	0	0	0	0
Total	36,003	18,280	27,859	16,586	25,942
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	36,003	18,280	27,859	16,586	25,942
NSE	0	0	0	0	0
Total	36,003	18,280	27,859	16,586	25,942
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	4,418	1,521	1,340	-41	0
NSE	0	0	0	0	0
Total	4,418	1,521	1,340	-41	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	40,421	19,800	29,199	16,544	25,942
NSE	0	0	0	0	0
Total	40,421	19,800	29,199	16,544	25,942
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: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 2. PBOP
 Workpaper: 2PN000.001 - PBOP

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	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>Adi Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	36,258	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113733470
Transfer PBOP costs to correct workgroup							
2005	0	-36,258	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4191925583
Delete - to reverse cct-trsfr from 2200-0005.000							
2005 Total	0	0	0	0.0			
2006	0	18,590	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131245760
Transfer PBOP costs to correct workgroup							
2006	0	-18,590	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4191844067
Delete - to reverse cct-trsfr from 2200-0005.000							
2006 Total	0	0	0	0.0			
2007	0	26,667	0	0.0	CCTR Transf	To 2200-8000.001	DSREED2009110 2170029833
Transfer PBOP costs to correct workgroup							
2007	0	-26,667	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4191753350
Delete - to reverse cct-trsfr from 2200-0005.000							
2007 Total	0	0	0	0.0			

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

Area: PENSION & PBOPs
 Witness: Sarkaria, David I
 Category: A. Retirement Plans
 Category-Sub: 2. PBOP
 Workpaper: 2PN000.001 - PBOP

<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	16,256	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093619707
Transfer PBOP costs to correct cost center							
2008	0	-16,256	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4191641160
Delete - to reverse cct-trsfr from 2200-0005.000							
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PN000.001

Southern California Gas Company
 PBOP Contribution Projection
 For Years 2009-2012

ASSUMPTIONS

1. PBOP contribution amounts based on estimates provided by the Company's certified actuary, Towers Watson. Current projection based on 2009 contributions.

	<u>Actual</u>	<u>Projected</u>		
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Funding/FAS 106 Expense	<u>\$ 25,941,798</u>	<u>\$ 25,941,798</u>	<u>\$ 25,941,798</u>	<u>\$ 25,941,798</u>

**Southern California Gas Company PBOPs
General Rate Case Forecast
FAS Regulatory Costs**

Assumptions and Notes

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
• Discount rate (FAS costs)	5.90%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
• HRA crediting rate	4.31%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%
• Annual compensation rate of increase (SCG PBOP only)	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded	Age-graded
• Expected return on assets (FAS costs)	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%
• Assumed investment return	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%	7%/4%
• Healthcare Trend	20.00%	11.00%	8.00%	7.50%	7.50%	7.00%	7.00%	6.00%	6.00%	5.50%

Notes

- January 1, 2010 participant census
- December 31, 2009 value of assets
- Plan provisions as of January 1, 2010
- Balance of assumptions same as December 31, 2009 financial reporting, however, all plans reflect annual mortality improvements
- SoCal Gas and SDG&E PBOP: Sempra contributes the lesser of FAS cost or maximum tax deductible contributions
- Forecasted counts reflect anticipated future headcount increases, known participant transfers between plans during 2010, and expected El Dorado transfers into SDG&E during 2011
- Healthcare trend reflects impact of Health Care Reform and an anticipated experience loss greater than expected that will be reflected in 2011 medical premiums, primarily for Anthem medical plans.
- The trend adjustments for Health Care Reform include 1.5% in 2010, 1% in 2011 and the ultimate trend rate is now 5.0% starting in 2020 and beyond, instead of 5.5%.
- Health Care Reform impact due to Excise tax for High Cost plans is not reflected

**Southern California Gas Company PBOPs
 General Rate Case Forecast
 FAS Regulatory Costs
 (in millions)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
• FAS Cost	\$ 32.60	\$ 53.42	\$ 47.38	\$ 46.29	\$ 45.48	\$ 45.19	\$ 45.43	\$ 45.95	\$ 46.74	\$ 47.84
• Active Participant Headcount	7,155	7,483	7,748	7,753	7,753	7,753	7,753	7,753	7,753	7,753
• Fair Value of Assets	\$ 561.68	\$ 596.68	\$ 646.23	\$ 689.13	\$ 733.26	\$ 776.39	\$ 818.47	\$ 859.73	\$ 900.16	\$ 941.07
• APBO	\$ 775.17	\$ 942.01	\$ 975.57	\$ 1,009.26	\$ 1,045.85	\$ 1,083.00	\$ 1,120.40	\$ 1,158.04	\$ 1,195.97	\$ 1,235.50
• Funded Percentage (FV ÷ APBO)	72%	63%	66%	68%	70%	72%	73%	74%	75%	76%

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

Area: AGPN - PENSION & PBOPs
Witness: Sarkaria, David I

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-8001	000	EMPLOYEE PENSION
	001	EMPLOYEE PENSION - PBOP