

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

Application No. 10-12-____
Exhibit No.: (SCG-28-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RANDALL G. ROSE
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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Southern California Gas Company

Taxes Index

Workbook File Name: [taxSCG.xls](#)

Workbook Description: The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2012 GRC filing.

Worksheet

#	<u>Worksheet Name</u>	<u>Worksheet Description</u>
1	IncomeTax Inputs	Input sheet for 2012 cells that can be changed.
2	2012IncomeTaxes	2012 income tax calculation.
3	2011IncomeTaxes	2011 income tax calculation.
4	2010IncomeTaxes	2010 income tax calculation.
5	2009IncomeTaxes	2009 income tax calculation.
6	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
7	2012RMBLMDeptronAdds	2012 RM BLM depreciation calculation on forecasted capital additions.
8	2012StateDepronAdds	2012 State depreciation calculation on forecasted capital additions
9	2011RMBLMDeptronAdds	2011 RM BLM depreciation calculation on forecasted capital additions.
10	2011StateDepronAdds	2011 State depreciation calculation on forecasted capital additions
11	2010RMBLMDeptronAdds	2010 RM BLM depreciation calculation on forecasted capital additions.
12	2010StateDepronAdds	2010 State depreciation calculation on forecasted capital additions
13	ADValorem	Property tax projection on capital additions.
14	PayrollTaxes	Payroll tax calculation.
15	Wages Stratified	Taxable Wages stratified.
16	Franchise Fee Factor	Derivation of franchise fee percentage factor.
17	Franchise Fees	Franchise fee rate forecast.

	A	B	C	D	E	F	G
1							
2							
3							
4							
5							
6					Projected		Actual
7				2012	2011	2010	2009
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
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31							
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36							
37							
38							
39							
40							

FEDERAL ADJUSTMENTS: Addback (Deduct)

9	50% of Meals & Entertainment	517	517	517	414
10	Cost of Removal-Pre '81 Property	(5,386)	(5,386)	(5,386)	(3,917)
11	Percentage Repair Allowance	(15,293)	(15,293)	(15,293)	(16,340)
12	Software Dev	(18,655)	(56,527)	(65,345)	(70,745)
13	Other-Credit Addback	797	797	797	797
14	CCFT				(23,249)
15	Federal & State Credits	(797)	(797)	(797)	(797)
16	ITC	(2,426)	(2,508)	(2,559)	(2,617)
17	ARAM	(195)	(195)	(195)	(195)
18	Preferred Dividend Deduction	(517)	(517)	(517)	(517)
19	Other Deductions and Additions	-	-	-	0

STATE ADJUSTMENTS:

22	50% of Meals & Entertainment	517	517	517	414
23	Cost of Removal-Pre '81 Property	(12,792)	(12,792)	(12,792)	(11,423)
24	Percentage Repair Allowance	(44,347)	(44,347)	(44,347)	(44,217)
25	Software Dev	(18,655)	(56,527)	(65,345)	(70,745)
26	Other-Credit Addback	0	0	0	0
27	Preferred Dividend Deduction	(517)	(517)	(517)	(517)
28	Other Deductions and Additions				
29	Unamortized ITC	20,098	22,524	25,032	27,591
30	FEDERAL STATUTORY RATE	35%	35%	35%	35%
31	STATE STATUTORY RATE	8.84%	8.84%	8.84%	8.84%

37	Payroll Tax Ratio	7.67%	7.61%	7.61%	7.61%
40	Ad Valorem Tax Ratio	1.243075%	1.236522%	1.230003%	1.223518%

	A	B	C	D	E	F	G
1							
2							
3							
4							
5							
6							
7						2012	
8	RATEBASE					<u>3,665,224</u>	
9	ROR				x	<u>8.68%</u>	
10	Net Operating Income (Return)						318,141
11							
12	RATEBASE					3,665,224	
13	WACost of Debt				x	<u>3.17%</u>	
14							
15	Interest					(116,188)	
16							
17	FEDERAL ADJUSTMENTS:						
18	Tax Depreciation			(310,490)		(108,671)	
19	Fixed Charges - Operating (Interest Expense)			(116,188)		(40,666)	
20	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			797		279	
21	Cost of Removal			(5,386)		(1,885)	
22	Percentage Repair Allowance			(15,293)		(5,353)	
23	Software Dev			(18,655)		(6,529)	
24	Ad Valorem Tax - Fiscal/Calendar			(2,194)		(768)	
25	P/Y CCFT			<u>(13,594)</u>		<u>(4,758)</u>	
26	Total Federal Tax Adj. (Deduction)			(481,001)			(168,350)
27							
28	STATE ADJUSTMENTS:						
29							
30	Tax Depreciation			(378,791)		(33,485)	
31	Fixed Charges - Operating (Interest Expense)			(115,550)		(10,215)	
32	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			-		-	
33	Cost of Removal			(12,792)		(1,131)	
34	Percentage Repair Allowance			(44,347)		(3,920)	
35	Software Dev Costs			(18,655)		(1,649)	
36	Ad Valorem Tax - Fiscal/Calendar			<u>(2,194)</u>		<u>(194)</u>	
37	Total State Tax Adj. (Deduction)			(572,330)			(50,594)
38							
39	Adjustments						
40							
41	ITC Amortization					(2,426)	
42	ARAM					(195)	
43	Other					<u>(797)</u>	
44							(3,418)
45							
46	TOTAL						<u>95,779</u>

	A	B	C	D	E	F	G
1							
2							
3							
4							
5							
6							
7						2011	
8	RATEBASE					<u>3,184,033</u>	
9	ROR					8.68%	
10	Net Operating Income (Return)						276,374
11							
12	RATEBASE					3,184,033	
13	WACost of Debt					<u>3.17%</u>	
14							
15	Interest					(100,934)	
16							
17	FEDERAL ADJUSTMENTS:						
18	Tax Depreciation			(271,627)		(95,069)	
19	Fixed Charges - Operating (Interest Expense)			(100,934)		(35,327)	
20	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			797		279	
21	Cost of Removal			(5,386)		(1,885)	
22	Percentage Repair Allowance			(15,293)		(5,353)	
23	Software Dev			(56,527)		(19,784)	
24	Ad Valorem Tax - Fiscal/Calendar			(1,485)		(520)	
25	P/Y CCFT			<u>(11,298)</u>		<u>(3,954)</u>	
26	Total Federal Tax Adj. (Deduction)			(461,753)			(161,613)
27							
28	STATE ADJUSTMENTS:						
29							
30	Tax Depreciation			(345,450)		(30,538)	
31	Fixed Charges - Operating (Interest Expense)			(100,220)		(8,859)	
32	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			-		-	
33	Cost of Removal			(12,792)		(1,131)	
34	Percentage Repair Allowance			(44,347)		(3,920)	
35	Software Dev Costs			(56,527)		(4,997)	
36	Ad Valorem Tax - Fiscal/Calendar			<u>(1,485)</u>		<u>(131)</u>	
37	Total State Tax Adj. (Deduction)			(560,821)			(49,577)
38							
39	Adjustments						
40							
41	ITC Amortization					(2,508)	
42	ARAM					(195)	
43	Other					<u>(797)</u>	
44							(3,500)
45							
46	TOTAL						61,684

	A	B	C	D	E	F	G
1							
2							
3							
4							
5							
6							
7						2010	
8	RATEBASE					<u>2,962,028</u>	
9	ROR				x	<u>8.68%</u>	
10	Net Operating Income (Return)						257,104
11							
12	RATEBASE					2,962,028	
13	WACost of Debt				x	<u>3.17%</u>	
14							
15	Interest					(93,896)	
16							
17	FEDERAL ADJUSTMENTS:						
18	Tax Depreciation			(239,680)		(83,888)	
19	Fixed Charges - Operating (Interest Expense)			(93,896)		(32,864)	
20	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			797		279	
21	Cost of Removal			(5,386)		(1,885)	
22	Percentage Repair Allowance			(15,293)		(5,353)	
23	Software Dev			(65,345)		(22,871)	
24	Ad Valorem Tax - Fiscal/Calendar			(1,003)		(351)	
25	P/Y CCFT			<u>(10,640)</u>		<u>(3,724)</u>	
26	Total Federal Tax Adj. (Deduction)			(430,445)			(150,656)
27							
28	STATE ADJUSTMENTS:						
29							
30	Tax Depreciation			(308,442)		(27,266)	
31	Fixed Charges - Operating (Interest Expense)			(93,103)		(8,230)	
32	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			-		-	
33	Cost of Removal			(12,792)		(1,131)	
34	Percentage Repair Allowance			(44,347)		(3,920)	
35	Software Dev Costs			(65,345)		(5,776)	
36	Ad Valorem Tax - Fiscal/Calendar			<u>(1,003)</u>		<u>(89)</u>	
37	Total State Tax Adj. (Deduction)			(525,032)			(46,413)
38							
39	Adjustments						
40							
41	ITC Amortization					(2,559)	
42	ARAM					(195)	
43	Other					<u>(797)</u>	
44							(3,551)
45							
46	TOTAL						<u>56,484</u>

	A	B	C	D	E	F	G
1							
2							
3							
4							
5							
6							
7						2009	
8	RATEBASE					<u>2,834,794</u>	
9	ROR				x	<u>8.68%</u>	
10	Net Operating Income (Return)						246,060
11							
12	RATEBASE					2,834,794	
13	WACost of Debt				x	<u>3.17%</u>	
15	Interest					(89,863)	
16							
17	FEDERAL ADJUSTMENTS:						
18	BLM Tax Depreciation			(224,206)		(78,472)	
19	Fixed Charges - Operating (Interest Expense)			(89,863)		(31,452)	
20	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			694		243	
21	Cost of Removal			(3,917)		(1,371)	
22	Percentage Repair Allowance			(16,340)		(5,719)	
23	Software Dev			(70,745)		(24,761)	
24	Ad Valorem Tax - Fiscal/Calendar			(222)		(78)	
25	P/Y CCFT			<u>(23,249)</u>		<u>(8,137)</u>	
26	Total Federal Tax Adj. (Deduction)			(427,848)			(149,747)
27							
28	STATE ADJUSTMENTS:						
29							
30	Tax Depreciation			(270,337)		(23,898)	
31	Fixed Charges - Operating (Interest Expense)			(88,988)		(7,867)	
32	Meals & Entmnt & Pref'd Dvdnd Ded & Credit Addback			(103)		(9)	
33	Cost of Removal			(11,423)		(1,010)	
34	Percentage Repair Allowance			(44,217)		(3,909)	
35	Software Dev Costs			(70,745)		(6,254)	
36	Ad Valorem Tax - Fiscal/Calendar			<u>(222)</u>		<u>(20)</u>	
37	Total State Tax Adj. (Deduction)			(486,035)			(42,966)
38							
39	Adjustments						
40							
41	ITC Amortization					(2,617)	
42	ARAM					(195)	
43	Other - Credits (Not to include credit addbacks)					<u>(797)</u>	
44							(3,609)
45							
46	TOTAL						49,739

	A	B	C	D	E	F	G	H
1								
2	BLM Depr - Area 99							
3								
4								
5								
6	Federal Tax Depreciation							
7								
8		2009	2010	2011	2012			
9								
10	Pre-2010 Vintages	224,206	230,042	229,948	229,875			
11								
12								
13								
14	2010 Additions	-	9,638	29,624	29,068			
15	2011 Additions	-		12,055	42,134			
16	2012 Additions	-			9,413			
17								
18								
19								
20	Total Tax Depreciation Expense	<u>224,206</u>	<u>239,680</u>	<u>271,627</u>	<u>310,490</u>			
21								
22	State Tax Depreciation							
23		2009	2010	2011	2012			
24								
25	Pre-2010 Vintages	270,337	270,999	246,456	223,288			
26								
27								
28								
29	2010 Additions	-	37,443	56,270	47,371			
30	2011 Additions	-		42,723	64,898			
31	2012 Additions	-			43,235			
32								
33								
34								
35	Total Tax Depreciation Expense	<u>270,337</u>	<u>308,442</u>	<u>345,450</u>	<u>378,791</u>			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																				
2	Normalized Tax Depreciation																			
3	on 2012 Cap Adds																			
4																				
5																				
6																				
7	Property	2012					TAX					2012	2012 Tax	Other	2012	2012 RM				
8	& Acct.	Vintage	AFUDC	Cap	Software	Other	INVEST.	RM BLM	Depreciation	Investment	Basis	BLM								Forecast	Adjustments	Vintage	DEPR.	Forecast	=	on 2012
9		FORECAST		Interest		Basis Adj.	FORECAST		Additions	-			/							Adds
10	Distribution																			
11	TC 49.21																			
12	376-387	274,135	(5,297)	2,124	0	0	270,962	3,545	3,587	*	{	270,962	-	0	}	/	274,135	=	3,545	
13																				
14		274,135	(5,297)	2,124	0	0	270,962	3,545												
15																				
16	Capital Tools																			
17	TC 49.21																			
18	394	12,850	(493)	197	0	0	12,555	463	474	*	{	12,555	-	0	}	/	12,850	=	463	
19																				
20		12,850	(493)	197	0	0	12,555	463												
21																				
22	Office Furn.																			
23	TC 00.11																			
24	391	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
25																				
26		0	0	0	0	0	0	0												
27																				
28	Data Equip																			
29	TC 00.13																			
30	391.1	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
31																				
32		0	0	0	0	0	0	0												
33																				
34	Computer Equipment																			
35	TC 00.12																			
36	391	45,491	(2,150)	862	0	0	44,203	662	682	*	{	44,203	-	0	}	/	45,491	=	662	
37																				
38		45,491	(2,150)	862	0	0	44,203	662												
39																				
40	Underground Storage																			
41	TC 49.24																			
42	350, 352-358	41,064	(2,542)	1,019	0	0	39,541	331	343	*	{	39,541	-	0	}	/	41,064	=	331	
43																				
44		41,064	(2,542)	1,019	0	0	39,541	331												
45																				
46	Transmission																			
47	TC 49.24B																			
48	367-371	169,787	(23,549)	3,310	0	0	149,548	1,351	1,534	*	{	149,548	-	0	}	/	169,787	=	1,351	
49																				
50		169,787	(23,549)	3,310	0	0	149,548	1,351												
51																				
52	Buildings																			
53	TC 65																			
54	351, 366, 375, 390	22,763	(1,308)	524	0	0	21,979	920	953	*	{	21,979	-	0	}	/	22,763	=	920	
55																				
56		22,763	(1,308)	524	0	0	21,979	920												
57																				
58	Land Imp																			
59	TC 00.3																			
60	390	0	0	0	0	0	0	0	0	*	{	0	-	0	}	/	0	=	0	
61																				
62		0	0	0	0	0	0	0												
63																				
64	Communication Equipmt																			
65	TC 48.14																			
66	397	47,342	(1,823)	731	0	0	46,250	2,079	2,128	*	{	46,250	-	0	}	/	47,342	=	2,079	
67																				
68		47,342	(1,823)	731	0	0	46,250	2,079												
69																				
70	Land&Other																			
71		10,334	0	0	0	0	10,334	0	0	*	{	10,334	-	0	}	/	10,334	=	0	
72																				
73		10,334	0	0	0	0	10,334	0												
74																				
75	Software																			
76		109,491	(9,452)	3,790	(66,576)	0	37,253	61	180	*	{	37,253	-	0	}	/	109,491	=	61	
77																				
78		109,491	(9,452)	3,790	(66,576)	0	37,253	61												
79																				
80	TOTALS	733,257	(46,615)	12,558	(66,576)	0	632,625	9,413	9,881											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2																	
3																	
4	STATE DEPRECIATION CALCULATION																
5																	
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL					
7	LIFE >>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	45 Yr	6 Yr	6 Yr	3 Yr					
8			UGS Rights	Trans	Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-				
9		Distrib	/Trans	R/W	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total	Other	Land	TOTAL	
10	Asset Class																
11																	
12	ADDITIONS	274,135	41,064	169,787	0	0	12,850	0	22,763	47,342	45,491	109,491	722,923	0	10,334	733,257	
13	AFUDC & PRA	(5,297)	(2,542)	(52,604)	0	0	(493)	0	(1,308)	(1,823)	(2,150)	(9,452)	(75,669)	0	0	(75,669)	
14	CAP INT & TAXES	2,124	1,019	3,310	0	0	197	0	524	731	862	3,790	12,558	0	0	12,558	
15	SOFTWARE LESS A	0	0	0	0	0	0	0	0	0	0	(66,576)	(66,576)			(66,576)	
16																	
17	TAX BASIS	270,962	39,541	120,494	0	0	12,555	0	21,979	46,250	44,203	37,253	593,237	0	10,334	603,571	
18																	
19	YR 1 RATE	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%					
20	DEPR.	7,741	1,798	5,478	0	0	359	0	366	7,708	7,367	12,418	43,235		2012		
21																	
22	YR 2 RATE	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%					
23	DEPR.	15,041	3,431	10,456	0	0	697	0	720	12,847	12,279	12,418	67,890		2013		
24																	
25	YR 3 RATE	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%					
26	DEPR.	14,182	3,120	9,507	0	0	657	0	697	8,565	8,186	12,418	57,331		2014		
27																	
28	YR 4 RATE	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%					
29	DEPR.	13,372	2,836	8,643	0	0	620	0	673	5,710	5,457	0	37,311		2015		
30																	
31	YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%						
32	DEPR.	12,608	2,578	7,857	0	0	584	0	651	4,262	4,074		32,615		2016		
33																	
34	YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%						
35	DEPR.	11,887	2,344	7,143	0	0	551	0	629	3,410	3,259		29,223		2017		
36																	
37	YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%						
38	DEPR.	11,210	2,131	6,493	0	0	519	0	608	3,031	2,897		26,890		2018		
39																	
40	YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%						
41	DEPR.	10,570	1,937	5,903	0	0	490	0	588	3,031	2,897		25,416		2019		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2																	
3																	
4																	
5																	
6	METHOD >>>>>>		150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL				
7	LIFE >>>>>>		35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	45 Yr	6 Yr	6 Yr	3 Yr				
8				UGS Rights	Trans	Office	Data	Capital Tools	Prop		Comm	Computer	Soft Ware	Sub-			
9			Distrib	/Trans	R/W	Furn	Hndlng	Acct	Ld Imp	Bldg	Equip	Equip	Adds	Total	Other	Land	TOTAL
10	Asset Class																
11																	
12	ADDITIONS		255,622	33,015	95,096	2,378	0	8,684	0	61,558	36,836	61,478	124,000	678,666	0	1,260	679,926
13	AFUDC & PRA		(4,417)	(2,011)	(48,077)	(142)	0	(347)	0	(3,728)	(1,239)	(2,531)	(10,712)	(73,203)	0	0	(73,203)
14	CAP INT & TAXES		1,771	806	1,495	57	0	139	0	1,495	497	1,015	4,295	11,570	0	0	11,570
15	SOFTWARE LESS A		0	0	0	0	0	0	0	0	0	0	(74,459)	(74,459)			(74,459)
16																	
17	TAX BASIS		252,976	31,811	48,515	2,293	0	8,476	0	59,324	36,094	59,961	43,124	542,574	0	1,260	543,834
18																	
19	YR 1 RATE		2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%				
20	DEPR.		7,228	1,446	2,205	229	0	242	0	989	6,016	9,994	14,374	42,723		2011	
21																	
22	YR 2 RATE		5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%				
23	DEPR.		14,043	2,761	4,210	413	0	471	0	1,945	10,026	16,656	14,374	64,898		2012	
24																	
25	YR 3 RATE		5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%				
26	DEPR.		13,241	2,510	3,828	330	0	444	0	1,880	6,684	11,104	14,374	54,395		2013	
27																	
28	YR 4 RATE		4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%				
29	DEPR.		12,484	2,282	3,480	264	0	418	0	1,817	4,456	7,403	0	32,605		2014	
30																	
31	YR 5 RATE		4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%	0.000%				
32	DEPR.		11,771	2,074	3,164	211	0	394	0	1,757	3,326	5,526		28,224		2015	
33																	
34	YR 6 RATE		4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%	0.000%				
35	DEPR.		11,098	1,886	2,876	169	0	372	0	1,698	2,661	4,421		25,181		2016	
36																	
37	YR 7 RATE		4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%	0.000%				
38	DEPR.		10,466	1,714	2,614	150	0	351	0	1,642	2,366	3,930		23,232		2017	
39																	
40	YR 8 RATE		3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%	0.000%				
41	DEPR.		9,869	1,558	2,377	150	0	331	0	1,587	2,366	3,930		22,167		2018	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS						
2	Normalized Tax Depreciation																																																		
3	On 2010 Cap Adds																																																		
4	Property & Acct.	2010 Vintage FORECAST	AFUDC	Cap Interest	Software	Other Basis Adj.	TAX INVEST. FORECAST	2010 RM BLM DEPREC.	2011 RM BLM DEPR.	2012 RM BLM DEPR.	2010 Depreciation For 2010 Additions	2010 Tax Investment - Forecast	Other Basis Adjustments	2010 Vintage Forecast	2010 RM BLM Depn on 2010 Adds	2011 Depreciation For 2010 Additions	2010 Tax Investment - Forecast	Other Basis Adjustments	2010 Vintage Forecast	2011 RM BLM Depn on 2010 Adds	2012 Depreciation For 2010 Additions	2010 Tax Investment - Forecast	Other Basis Adjustments	2010 Vintage Forecast	2012 RM BLM Depn on 2010 Adds																										
9	Distribution																																																		
10	TC 49.21																																																		
11	376-387	204,801	(3,154)	1,265	0	0	202,911	2,916	6,362	5,943	2,943	* [202,911 - 0] / 204,801 = 2,916						6,421	* [202,911 - 0] / 204,801 = 6,362						5,998	* [202,911 - 0] / 204,801 = 5,943																									
12																																																			
13		204,801	(3,154)	1,265	0	0	202,911	2,916	6,362	5,943																																									
14																																																			
15	Capital Tools																																																		
16	TC 49.21																																																		
17	394	1,833	(14)	6	0	0	1,825	56	94	95	56	* [1,825 - 0] / 1,833 = 56						94	* [1,825 - 0] / 1,833 = 94						95	* [1,825 - 0] / 1,833 = 95																									
18																																																			
19		1,833	(14)	6	0	0	1,825	56	94	95																																									
20																																																			
21	Office Furn.																																																		
22	TC 00.11																																																		
23	391	142	(7)	3	0	0	138	5	13	13	5	* [138 - 0] / 142 = 5						13	* [138 - 0] / 142 = 13						13	* [138 - 0] / 142 = 13																									
24																																																			
25		142	(7)	3	0	0	138	5	13	13																																									
26																																																			
27																																																			
28	Data Equip																																																		
29	TC 00.13																																																		
30	391.1	0	0	0	0	0	0	0	0	0	0	* [0 - 0] / 0 = 0						0	* [0 - 0] / 0 = 0						0	* [0 - 0] / 0 = 0																									
31																																																			
32		0	0	0	0	0	0	0	0	0																																									
33																																																			
34	Computer Equipment																																																		
35	TC 00.12																																																		
36	391	34,328	(1,004)	402	0	0	33,727	1,923	6,559	6,559	1,957	* [33,727 - 0] / 34,328 = 1,923						6,676	* [33,727 - 0] / 34,328 = 6,559						6,676	* [33,727 - 0] / 34,328 = 6,559																									
37																																																			
38		34,328	(1,004)	402	0	0	33,727	1,923	6,559	6,559																																									
39																																																			
40	Underground Storage																																																		
41	TC 49.24																																																		
42	350, 352-358	46,821	(2,424)	972	0	0	45,369	660	1,513	1,163	681	* [45,369 - 0] / 46,821 = 660						1,561	* [45,369 - 0] / 46,821 = 1,513						1,201	* [45,369 - 0] / 46,821 = 1,163																									
43																																																			
44		46,821	(2,424)	972	0	0	45,369	660	1,513	1,163																																									
45																																																			
46	Transmission																																																		
47	TC 49.24B																																																		
48	367-371	100,722	(20,308)	2,011	0	0	82,425	518	1,628	1,694	633	* [82,425 - 0] / 100,722 = 518						1,989	* [82,425 - 0] / 100,722 = 1,628						2,070	* [82,425 - 0] / 100,722 = 1,694																									
49																																																			
50		100,722	(20,308)	2,011	0	0	82,425	518	1,628	1,694																																									
51																																																			
52	Buildings																																																		
53	TC 65																																																		
54	351, 366, 375, 390	18,074	(930)	373	0	0	17,517	175	1,187	1,333	180	* [17,517 - 0] / 18,074 = 175						1,225	* [17,517 - 0] / 18,074 = 1,187						1,375	* [17,517 - 0] / 18,074 = 1,333																									
55																																																			
56		18,074	(930)	373	0	0	17,517	175	1,187	1,333																																									
57																																																			
58	Land Imp																																																		
59	TC 00.3																																																		
60	390	0	0	0	0	0	0	0	0	0	0	* [0 - 0] / 0 = 0						0	* [0 - 0] / 0 = 0						0	* [0 - 0] / 0 = 0																									
61																																																			
62		0	0	0	0	0	0	0	0	0																																									
63																																																			
64	Communication Equipmt																																																		
65	TC 48.14																																																		
66	397	47,726	(1,682)	675	0	0	46,718	2,343	8,854	8,854	2,393	* [46,718 - 0] / 47,726 = 2,343						9,045	* [46,718 - 0] / 47,726 = 8,854						9,045	* [46,718 - 0] / 47,726 = 8,854																									
67																																																			
68		47,726	(1,682)	675	0	0	46,718	2,343	8,854	8,854																																									
69																																																			
70	Land&Other																																																		
71		785	0	0	0	0	785	0	0	0	0	* [785 - 0] / 785 = 0						0	* [785 - 0] / 785 = 0						0	* [785 - 0] / 785 = 0																									
72																																																			
73		785	0	0	0	0	785	0	0	0																																									
74																																																			
75	Software																																																		
76		139,256	(5,699)	2,285	(95,666)	0	40,175	1,042	3,415	3,415	3,612	* [40,175 - 0] / 139,256 = 1,042						11,836	* [40,175 - 0] / 139,256 = 3,415						11,836	* [40,175 - 0] / 139,256 = 3,415																									
77																																																			
78		139,256	(5,699)	2,285	(95,666)	0	40,175	1,042	3,415	3,415																																									
79																																																			
80	TOTALS	594,488	(35,222)	7,990	(95,666)	0	471,590	9,638	29,624	29,068	12,462																			38,861																			38,309		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1																	
2																	
3																	
4	STATE DEPRECIATION CALCULATION																
5																	
6	METHOD >>>>>>	200DB	200DB	200DB	200DB	200DB	200DB	150DB	150DB	200DB	200DB	SL					
7	LIFE >>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	45 Yr	6 Yr	6 Yr	3 Yr					
8																	
9		Distrib	UGS Rights /Trans	Trans R/W	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL	
10	Asset Class																
11																	
12	ADDITIONS	204,801	46,821	100,722	142	0	1,833	0	18,074	47,726	34,328	139,256	593,703	0	785	594,488	
13	AFUDC & PRA	(3,154)	(2,424)	(49,362)	(7)	0	(14)	0	(930)	(1,682)	(1,004)	(5,699)	(64,276)	0	0	(64,276)	
14	CAP INT & TAXES	1,265	972	2,011	3	0	6	0	373	675	402	2,285	7,990	0	0	7,990	
15	SOFTWARE LESS A	0	0	0	0	0	0	0	0	0	0	(95,666)	(95,666)			(95,666)	
16																	
17	TAX BASIS	202,911	45,369	53,371	138	0	1,825	0	17,517	46,718	33,727	40,175	441,751	0	785	442,536	
18																	
19	YR 1 RATE	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%					
20	DEPR.	5,797	2,062	2,426	14	0	52	0	292	7,786	5,621	13,392	37,443		2010		
21																	
22	YR 2 RATE	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%					
23	DEPR.	11,264	3,937	4,631	25	0	101	0	574	12,977	9,369	13,392	56,270		2011		
24																	
25	YR 3 RATE	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%					
26	DEPR.	10,620	3,580	4,211	20	0	96	0	555	8,652	6,246	13,392	47,371		2012		
27																	
28	YR 4 RATE	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%					
29	DEPR.	10,014	3,254	3,828	16	0	90	0	537	5,768	4,164	0	27,670		2013		
30																	
31	YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%	0.000%					
32	DEPR.	9,441	2,959	3,480	13	0	85	0	519	4,306	3,108		23,910		2014		
33																	
34	YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%	0.000%					
35	DEPR.	8,902	2,689	3,164	10	0	80	0	502	3,444	2,487		21,278		2015		
36																	
37	YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%	0.000%					
38	DEPR.	8,394	2,445	2,876	9	0	75	0	485	3,062	2,210		19,557		2016		
39																	
40	YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%	0.000%					
41	DEPR.	7,916	2,223	2,615	9	0	71	0	469	3,062	2,210		18,574		2017		

	A	B	C	D	E	F	G	H	I	J
1	Ad Valorem Tax Calculation									
2				Tax Year		Tax Year		Tax Year		Tax Year
3				2009		2010		2011		2012
4	Gas Plant in Service			8,227,785		8,580,267		9,077,024		9,645,577
5	Materials & Supplies			28,081		27,511		16,398		16,953
6										
7	Plant in Service per Books			8,255,866		8,607,778		9,093,422		9,662,529
8	Taxable Percentage (Note 1)			101.73%		100.89%		100.89%		100.89%
9	Taxable Plant in Service			8,398,831		8,684,222		9,174,179		9,748,341
10										
11	Reserve for Depreciation per Books			4,908,742		5,131,166		5,328,524		5,537,126
12										
13	Total Reserve for Depreciation			4,908,742		5,131,166		5,328,524		5,537,126
14	Taxable Percentage (Note 1)			96.94%		96.51%		96.51%		96.51%
15	Taxable Reserve for Depreciation			4,758,331		4,952,263		5,142,740		5,344,069
16										
17	Historical Cost less Depreciation			3,640,500		3,731,959		4,031,439		4,404,272
18										
19	Deferred Income Taxes			401,544		459,224		546,620		559,832
20	Taxable Percentage (Note 2)			97.10%		95.53%		95.53%		95.53%
21	100% Deferred Tax Reserve			389,916		438,674		522,159		534,780
22										
23	HCLD Less 100% of DTR			3,250,584		3,293,285		3,509,280		3,869,492
24	Adjustment for Income Approach Valuation (Note 3)			98.28%		101.37%		101.37%		101.37%
25	Assessed Value - Unitary			3,194,597		3,338,262		3,557,207		3,922,339
26										
27	Non-Unitary Percentage			1.56%		1.56%		1.56%		1.56%
28	Assessed Value - Non-Unitary			49,875		52,118		55,536		61,237
29										
30	Total Assessed Value			3,244,472		3,390,380		3,612,744		3,983,575
31										
32	Net Assessed Value			3,244,472		3,390,380		3,612,744		3,983,575
33	Average Tax Rate (Note 4)			1.223518%		1.230003%		1.236522%		1.243075%
34										
35	Fiscal Year Ad Valorem Taxes			39,697		41,702		44,672		49,519
36	Misc. Ad Valorem Taxes (Note 5)			5		5		5		5
37										
38	Total Fiscal Year Ad Valorem Taxes			39,702		41,707		44,677		49,524
39										
40	Less:									
41	Non-Operating Taxes			83		83		83		83
42	Tax on Montebello Storage Facility (Non-Utility)			373		373		373		373
43	Other Than Tax Exp.			162		162		162		162
44	Capitalized Tax on CWIP (Note 6)			N/A		N/A		N/A		1,904
45	Fiscal Year Ad Valorem Tax Expense - Operating			39,084		41,089		44,059		47,001
46										
47	2nd Installment of Prior Year Tax Billed (April)			19,020		19,242		20,244		21,730
48	1st Installment of Current Year Tax Billed (December)			19,842		20,844		22,330		23,801
49	Less: 1st Year Adj for Capitalized Tax on CWIP (Note 6)			N/A		N/A		N/A		723
50	Calendar Year Ad Valorem Tax Exp - Operating			38,862		40,086		42,574		44,808
51										
52	Income Tax Adjustment			(222)		(1,003)		(1,485)		(2,194)
53										
54	Note 1 - Includes adjustments for Inventory, Possessory Interests, Software, and Leased Equipment, etc. either added									
55	or deducted from Historical Cost and Depreciation Reserve.									
56	Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.									
57	Note 3 - In 2009 & 2010, SBE used 25% of Income Approach to arrive at SCG's assessed value.									
58	Note 4 - Tax rate inflated by .53% / year based on average tax rate inflation from 2004 to 2009.									
59	Note 5 - Taxes paid directly to special districts.									
60	Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. These adjustments remove that tax from									
61	expense. The adjustment made to ratebase for the capitalized ad val portion is 1/2 of cell J44 and 100% of cell J49.									

	A	B	C	D	E
1	O&M Payroll Taxes				
2					Nominal\$
3	2009 O&M Payroll				423,868
4	2009 Ratio (Payroll tax/Payroll)				7.61%
5	2009 O&M Payroll Taxes				32,256
6					
7	2010 O&M Labor Excl. Reassignment				393,808
8	2010 Shared O&M Labor				45,622
9	2010 Ratio				7.61%
10	2010 O&M Payroll Taxes				33,441
11					
12	2011 O&M Labor Excl. Reassignment				411,371
13	2011 Shared O&M Labor				49,088
14	2011 Ratio				7.61%
15	2011 O&M Payroll Taxes				35,041
16					
17	2012 O&M Labor Excl. Reassignment				427,855
18	2012 Shared O&M Labor				51,684
19	2012 Ratio				7.67%
20	2012 O&M Payroll Taxes				36,781
21					
22					
23	Capital Payroll Taxes:				Nominal\$
24	2010 Capital Labor				80,835
25	2010 Non-Shared Labor O&M Reassigned to Capital				12,674
26	2010 Shared Labor O&M Reassigned to Capital				2,144
27	Total 2010 Capital Labor				95,654
28	2010 Ratio				7.61%
29	2010 Capital Payroll Taxes				7,279
30					
31	2011 Capital Labor				84,028
32	2011 Non-Shared Labor O&M Reassigned to Capital				13,807
33	2011 Shared Labor O&M Reassigned to Capital				2,430
34	Total 2011 Capital Labor				100,265
35	2011 Ratio				7.61%
36	2011 Capital Payroll Taxes				7,630
37					
38	2012 Capital Labor				88,683
39	2012 Non-Shared Labor O&M Reassigned to Capital				14,389
40	2012 Shared Labor O&M Reassigned to Capital				2,607
41	Total 2012 Capital Labor				105,679
42	2012 Ratio				7.67%
43	2012 Capital Payroll Taxes				8,106

Southern California Gas Company						
2012 General Rate Case						
2009 Taxable Wages Using 2009 Payroll Data						
Range		Employee	Medicare	FICA	FUI	CA-SUI
Low	High	Count	Wages	Wages	Wages	Wages
Maximum Wage Base in 2009:			None	106,800	7,000	7,000
0	1,000	254	86,271	86,271	86,271	86,271
1,001	2,000	67	88,447	88,447	88,447	88,447
2,001	3,000	24	58,404	58,404	58,404	58,404
3,001	4,000	35	121,873	121,873	121,873	121,873
4,001	5,000	33	152,241	152,241	152,241	152,241
5,001	6,000	37	203,223	203,223	203,223	203,223
6,001	7,000	25	165,984	165,984	165,984	165,984
7,001	8,000	35	264,056	264,056	245,000	245,000
8,001	9,000	45	382,861	382,861	315,000	315,000
9,001	10,000	21	198,652	198,652	147,000	147,000
10,001	15,000	141	1,773,055	1,773,055	987,000	987,000
15,001	20,000	268	4,844,192	4,844,192	1,876,000	1,876,000
20,001	25,000	434	9,636,869	9,636,869	3,038,000	3,038,000
25,001	30,000	180	4,866,643	4,866,643	1,260,000	1,260,000
30,001	35,000	72	2,332,828	2,332,828	504,000	504,000
35,001	40,000	102	3,844,134	3,844,134	714,000	714,000
40,001	45,000	152	6,483,899	6,483,899	1,064,000	1,064,000
45,001	50,000	196	9,319,363	9,319,363	1,372,000	1,372,000
50,001	55,000	198	10,434,097	10,434,097	1,386,000	1,386,000
55,001	60,000	396	22,857,204	22,857,204	2,772,000	2,772,000
60,001	65,000	633	39,658,114	39,658,114	4,431,000	4,431,000
65,001	70,000	697	47,038,083	47,038,083	4,879,000	4,879,000
70,001	75,000	629	45,682,611	45,682,611	4,403,000	4,403,000
75,001	80,000	580	44,925,390	44,925,390	4,060,000	4,060,000
80,001	85,000	573	47,233,186	47,233,186	4,011,000	4,011,000
85,001	90,000	388	33,941,990	33,941,990	2,716,000	2,716,000
90,001	95,000	285	26,325,039	26,325,039	1,995,000	1,995,000
95,001	100,000	236	23,041,422	23,041,422	1,652,000	1,652,000
100,001	105,000	283	28,948,869	28,948,869	1,981,000	1,981,000
105,001	110,000	217	23,304,316	23,175,600	1,519,000	1,519,000
110,001	115,000	164	18,398,350	17,515,200	1,148,000	1,148,000
115,001	120,000	115	13,503,595	12,282,000	805,000	805,000
120,001	130,000	177	22,075,871	18,903,600	1,239,000	1,239,000
130,001	140,000	89	11,960,662	9,505,200	623,000	623,000
140,001	150,000	33	4,775,342	3,524,400	231,000	231,000
150,001	160,000	40	6,189,272	4,272,000	280,000	280,000
160,001	170,000	31	5,098,867	3,310,800	217,000	217,000
170,001	180,000	19	3,295,350	2,029,200	133,000	133,000
180,001	190,000	3	555,240	320,400	21,000	21,000
190,001	200,000	1	195,419	106,800	7,000	7,000
200,001	& above	40	21,453,548	4,272,000	280,000	280,000
Total Taxable Wages		7,948	545,714,831	514,126,200	53,187,444	53,187,444

Southern California Gas Company
2012 General Rate Case
Franchise Fee Workpaper

Purpose: Franchise fee rates applicable to rate case cycle.

	2009 Recorded	2010	2011	2012
Franchise Fees	43,135,366	Note 1	Note 1	Note 1
Total Gross Receipts	2,996,488,216			
Franchise Fee Rate	1.4395%	1.4252%	1.4252%	1.4593%

Note 1 - 2010, 2011, and 2012 franchise fee rates are based on average of 2005 to 2009 and:
- Excludes amount to be recovered from Huntington Beach customers under new franchise fee surcharge to be implemented in 2010.
- 2012 includes expected rate for expiring franchises.

SOUTHERN CALIFORNIA GAS COMPANY
2012 General Rate Case
Franchise Fee Rate Calculation

Purpose: To calculate average franchise fee rate over last 5 years for rate case purposes.
Includes expected increase for expiring franchises.

	2005	2006	2007	2008	2009	5 Year
	Franchise	Franchise	Franchise	Franchise	Franchise	Average
Total Franchise Payments - Current Year (Note 1)	61,042,138.08	58,855,051.81	58,737,002.59	67,233,142.17	44,166,161.03	
Less City of Huntington Beach Adjustment (Note 2)	<u>(513,183.61)</u>	<u>(491,020.76)</u>	<u>(483,333.63)</u>	<u>(542,528.10)</u>	<u>(349,704.40)</u>	
Net Total Franchise Payments	<u>60,528,954.47</u>	<u>58,364,031.05</u>	<u>58,253,668.96</u>	<u>66,690,614.07</u>	<u>43,816,456.63</u>	<u>57,530,745.03</u>
Gross Receipts	4,198,141,029	4,059,964,043	4,051,803,925	4,404,717,446	2,996,488,216	3,942,222,932
Franchise Fee Percentage for Rate Case (Franchise Payment / Gross Receipts)	<u>1.4418%</u>	<u>1.4376%</u>	<u>1.4377%</u>	<u>1.5141%</u>	<u>1.4623%</u>	
Weighted Average Percentage (5 Year Avg)						<u>1.4593%</u>

Note 1 - Payments using expected rates for expiring franchises.

Note 2 - City of Huntington Beach franchise is under negotiation to switch from 2% of gross receipts plus 1.5% imputed revenue to 2% of gross receipts with 1% collected from surcharge on customers in Huntington Beach. Adjustment removes amount that should be excluded from rate case for years 2010 to 2012.

Southern California Gas Company

Deferred Taxes Index

WORKBOOK NAME: [taxSCGDeferred.xls](#)

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

Worksheet

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

Southern California Gas Company

Deferred Taxes Index

WORKBOOK NAME: [taxSCGDeferred.xls](#)

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

Worksheet

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

	A	B	C	D
1	Southern California Gas Company			
2	Total Deferred Taxes			
3				
4				
5				
6				
7				
8				DR (CR)
9				
10	Weighted Average Deferred Tax Balance - 2009			(430,384)
11	Weighted Average Deferred Tax Balance - 2010			(479,397)
12	Weighted Average Deferred Tax Balance - 2011			(549,670)
13	Weighted Average Deferred Tax Balance - 2012			(563,666)
14				
15				
16				
17				
18	INPUT VARIABLES FOR DEFERRED TAXES			
19				
20	FEDERAL STATUTORY RATE		35%	
21				
22				
23	STATE RATE - NET OF STATE BENEFIT		5.746%	
24				
25				
26	Percentage of Capitalized Taxes & Interest to AFUDC		80%	

	A	B	C	D	E	F	G
1	Southern California Gas Company						
2	2012 Deferred Taxes						
3					<u>2012</u>		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/11				(559,832)		
7							
8							
9	RM BLM 2012 Depr on 2009 and Prior Vintages			229,875			
10	RM Fed Tax 2012 Depr on 1981-2009 Vintages			<u>202,109</u>			
11				27,766			
12				<u>35%</u>			
13					9,718		
14							
15							
16	2012 FORECASTED CAPITAL ADDITIONS			722,923			
17							
18							
19	2012 RM BLM DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIONS			80,615			
20	2012 RM FED TAX DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIONS			<u>168,360</u>			
21							
22				(87,745)			
23	TAX RATE			<u>35%</u>			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)			(30,711)			
26							
27							
28	RM BLM DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			-			
29	RM FED TAX DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			<u>-</u>			
30				-			
31				<u>35%</u>			
32				-			
33	DEFERRED TAX ON CAPITAL ADDITIONS - AND 2009 ADJUSTMENTS				(30,711)		
34							
35							
36	86 TRA - CAPITALIZED INTEREST				4,339		
37	OTHER ADJUSTMENTS				<u>0</u>		
38							
39	DEFERRED TAX BALANCE @ 12/31/12				<u>(576,486)</u>		
40							
41							
42							
43	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(563,666)		
44							
45							
46							
47	BLM BOOK TO TAX RATIO				87.699%		
48							
49							
50							
				366			
		a	b =	c = a x b	d =	e	
51		Mthly Avg of	# of days in yrs / d	weighted	days left in yr		
52		CY def'd		avg per mo			
53						(559,832)	
54		jan (1,388)	0.9153	(1,270)	335	(561,102)	
55		feb (1,388)	0.8306	(1,153)	304	(562,255)	
56		mar (1,388)	0.7541	(1,047)	276	(563,302)	
57		apr (1,388)	0.6694	(929)	245	(564,231)	
58		may (1,388)	0.5874	(815)	215	(565,046)	
59		jun (1,388)	0.5027	(698)	184	(565,743)	
60		jul (1,388)	0.4208	(584)	154	(566,327)	
61		aug (1,388)	0.3361	(466)	123	(566,794)	
62		sep (1,388)	0.2514	(349)	92	(567,143)	
63		oct (1,388)	0.1694	(235)	62	(567,378)	
64		nov (1,388)	0.0847	(118)	31	(567,495)	
65		dec (1,388)	0.0027	(4)	1	(567,499)	
66							
67		Prorated additions		(7,667)			
68		Beginning of year balance				<u>(559,832)</u>	
69							
70		Prorated end of year balance				(567,499)	
71							
72		Average				<u>(563,666)</u>	

	A	B	C	D	E	F	G
1	Southern California Gas Company						
2	2011 Deferred Taxes						
3					2011		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/10				(546,620)		
7							
8							
9	RM BLM 2011 Depr on 2009 and Prior Vintages			229,948			
10	RM Fed Tax 2011 Depr on 1981-2009 Vintages			<u>226,045</u>			
11				3,903			
12				<u>35%</u>			
13					1,366		
14							
15							
16	2011 FORECASTED CAPITAL ADDITIONS			678,666			
17							
18							
19	2011 RM BLM DEPRECIATION ON 2010 - 2011 CAPITAL ADDITIONS			41,679			
20	2011 RM FED TAX DEPRECIATION ON 2010 - 2011 CAPITAL ADDITIONS			<u>95,480</u>			
21							
22				(53,801)			
23	TAX RATE			<u>35%</u>			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)			(18,830)			
26							
27							
28	RM BLM DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			-			
29	RM FED TAX DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			<u>-</u>			
30				-			
31				<u>35%</u>			
32				-			
33	DEFERRED TAX ON CAPITAL ADDITIONS - AND 2009 ADJUSTMENTS				(18,830)		
34							
35							
36	86 TRA - CAPITALIZED INTEREST				4,252		
37	OTHER ADJUSTMENTS				<u>0</u>		
38							
39	DEFERRED TAX BALANCE @ 12/31/11				<u>(559,832)</u>		
40							
41							
42							
43	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(549,670)		
44							
45							
46							
47	BLM BOOK TO TAX RATIO				85.699%		
48							
49							
50				365			
51		a	b =	c = a x b	d =	e	
52		Mthly Avg of	# of days in yrs / d	weighted	days left in		
53		CY def'd		avg per mo	yr		(546,620)
54		jan	(1,101)	0.9178	(1,011)	335	(547,630)
55		feb	(1,101)	0.8329	(917)	304	(548,547)
56		mar	(1,101)	0.7562	(833)	276	(549,380)
57		apr	(1,101)	0.6712	(739)	245	(550,119)
58		may	(1,101)	0.5890	(649)	215	(550,768)
59		jun	(1,101)	0.5041	(555)	184	(551,323)
60		jul	(1,101)	0.4219	(465)	154	(551,787)
61		aug	(1,101)	0.3370	(371)	123	(552,158)
62		sep	(1,101)	0.2521	(278)	92	(552,436)
63		oct	(1,101)	0.1699	(187)	62	(552,623)
64		nov	(1,101)	0.0849	(94)	31	(552,716)
65		dec	(1,101)	0.0027	(3)	1	(552,719)
66							
67		Prorated additions					(6,099)
68							
69		Beginning of year balance					<u>(546,620)</u>
70							
71		Prorated end of year balance					(552,719)
72							
73		Average					(549,670)

	A	B	C	D	E	F	G
1	Southern California Gas Company						
2	2010 Deferred Taxes						
3					2010		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/09				(459,224)		
7							
8							
9	RM BLM 2010 Depr on 2009 and Prior Vintages			230,042			
10	RM FED TAX 2010 DEPR ON 1981-2009 VINTAGES			258,091			
11				(28,049)			
12				35%			
13					(9,817)		
14							
15							
16	2010 FORECASTED CAPITAL ADDITIONS			593,703			
17							
18							
19	2010 RM BLM DEPRECIATION ON 2010 CAPITAL ADDITIONS			9,638			
20	2010 RM FED TAX DEPRECIATION ON 2010 CAPITAL ADDITIONS			240,157			
21							
22				(230,519)			
23	TAX RATE			35%			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)			(80,682)			
26							
27							
28	RM BLM DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			-			
29	RM FED TAX DEPR ON CHANGE IN 2009 CAPITAL ADDITIONS			-			
30				-			
31				35%			
32				-			
33	DEFERRED TAX ON CAPITAL ADDITIONS - AND 2009 ADJUSTMENTS				(80,682)		
34							
35							
36	86 TRA - CAPITALIZED INTEREST				3,103		
37	OTHER ADJUSTMENTS				0		
38							
39	DEFERRED TAX BALANCE @ 12/31/10				<u>(546,620)</u>		
40							
41							
42							
43	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				<u>(479,397)</u>		
44							
45							
46							
47	BLM BOOK TO TAX RATIO				80.458%		
48							
49							
50				365			
51			a	b =	c = a x b	d =	e
52			Mthly Avg of	# of days in yrs / d	weighted	days left in	
53			CY def'd		avg per mo	yr	
53							(459,224)
54			jan	(7,283)	0.9178	(6,684)	335 (465,908)
55			feb	(7,283)	0.8329	(6,066)	304 (471,974)
56			mar	(7,283)	0.7562	(5,507)	276 (477,481)
57			apr	(7,283)	0.6712	(4,889)	245 (482,370)
58			may	(7,283)	0.5890	(4,290)	215 (486,660)
59			jun	(7,283)	0.5041	(3,671)	184 (490,331)
60			jul	(7,283)	0.4219	(3,073)	154 (493,404)
61			aug	(7,283)	0.3370	(2,454)	123 (495,858)
62			sep	(7,283)	0.2521	(1,836)	92 (497,694)
63			oct	(7,283)	0.1699	(1,237)	62 (498,931)
64			nov	(7,283)	0.0849	(619)	31 (499,550)
65			dec	(7,283)	0.0027	(20)	1 (499,570)
66							
67			Prorated additions			(40,346)	
68							
69			Beginning of year balance			<u>(459,224)</u>	
70							
71			Prorated end of year balance			(499,570)	
72							
73			Average			(479,397)	

	A	B	C	D
1	Southern California Gas Company			
2	2009 Deferred Taxes			
3				
4				
5				
6				2009
7				
8				
9	DEFERRED TAX BALANCE @ 12/31/08			(401,544)
10				
11				
12				
13	DEFERRED TAX BALANCE @ 12/31/09			(459,224)
14				
15	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)			(430,384)

	A	B	C	D	E	F	G	H	I		
1	Southern California Gas Company										
2	Ratemaking Deferred Tax Depreciation										
3	Area 97										
4											
5											
6											
7											
8			2009		2010		2011		2012		
9			<hr/>								
10											
11			Vintage 1981-2009 - Depr		420,916		258,091		226,045		202,109
12											
13											
14			2010 Additions - Depr				240,157		43,649		36,831
15			2011 Additions - Depr						51,831		78,784
16			2012 Additions - Depr								52,745
17											
18											
19			Total Area 97 Ratemaking Fed Depr		420,916		498,248		321,525		370,469
20											
21											
22											
23											
24							2011 Dep		95,480		
25											
26							2012 Dep		168,360		

	A	B	C	D	E	F	G	H	I
1	Southern California Gas Company								
2	BLM Deferred Tax Depreciation								
3	Area 99								
4									
5									
6									
7									
8			2009		2010		2011		2012
9			<hr/>						
10									
11	BLM Vintage 2009 and Prior Depr		224,206		230,042		229,948		229,875
12									-
13									
14	2010 Additions - Depr				9,638		29,624		29,068
15	2011 Additions - Depr						12,055		42,134
16	2012 Additions - Depr								9,413
17									
18									
19	Total Area 99 Ratemaking BLM Depr		224,206		239,680		271,627		310,490
20									
21									
22									
23									
24									
25					2011 Dep		41,679		
26									
27					2012 Dep		80,615		
28									
29									
30									
31	2012 Composite Book Rate		3.40%						
32	2009 Composite Book Rate		3.55%						
33	Change in Rate		<hr/>						
34			-0.15%						
35	2009 VY Asset Base in 2012		-						
36									
37	Depn Adj to 2009 VY Assets in 2012		-						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2012 Ratemaking Federal Deferred Tax Depreciation on Capital Additions																
3																	
4																	
5																	
6	METHOD >>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL					
7	LIFE >>>>>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr					
8					Office	Data	Capital	Prop	Bldg	Comm	Computer	Soft Ware	Sub-	Other	Land	TOTAL	
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp		Equip	Equip	Adds	Total				
10	Asset Class																
11																	
12	ADDITIONS	274,135	41,064	169,787	0	0	12,850	0	22,763	47,342	45,491	109,491	722,923	0	10,334	733,257	
13	AFUDC & PRA	(5,297)	(2,542)	(23,549)	0	0	(493)	0	(1,308)	(1,823)	(2,150)	(9,452)	(46,615)	0	0	(46,615)	
14	CAP INT & TAX	4,247	2,039	6,621	0	0	395	0	1,049	1,462	1,724	7,579	25,117	0	0	25,117	
15	SOFTWARE LESS AFUDC											(66,576)	(66,576)	0	0	(66,576)	
16																	
17	TAX BASIS	273,086	40,560	152,859	0	0	12,752	0	22,503	46,981	45,065	41,043	634,849	0	10,334	645,183	
18																	
19	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%					
20	DEPR.	10,241	2,028	7,643	0	0	478	0	265	9,396	9,013	13,681	52,745		2012		
21																	
22	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%					
23	DEPR.	19,714	3,853	14,522	0	0	921	0	577	15,034	14,421	13,681	82,722		2013		
24																	
25	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%					
26	DEPR.	18,237	3,468	13,069	0	0	852	0	577	9,020	8,652	13,681	67,556		2014		
27																	
28	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%					
29	DEPR.	16,871	3,121	11,762	0	0	788	0	577	5,412	5,191	0	43,723		2015		
30																	
31	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%						
32	DEPR.	15,607	2,809	10,587	0	0	729	0	577	5,412	5,191		40,913		2016		
33																	
34	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%						
35	DEPR.	14,437	2,528	9,528	0	0	674	0	577	2,706	2,596		33,045		2017		
36																	
37	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%						
38	DEPR.	13,354	2,393	9,019	0	0	624	0	577	0	0		25,966		2018		
39																	
40	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%						
41	DEPR.	12,352	2,393	9,019	0	0	577	0	577	0	0		24,917		2019		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1	Southern California Gas Company																			
2	2012 BLM Depreciation on Capital Additions																			
3																				
4																				
5																				
6																				
7	Property	2012		50% Cap		Other	TAX					2012	2012	Other		2012	2012 RM			
8	& Acct.	Vintage	AFUDC	Interest	Software	Basis Adj.	INVEST.	RM BLM				Depreciation	Investment	-	Basis	Vintage	BLM Depn			
9		FORECAST					FORECAST	DEPR.			Additions	Forecast	Adjustments		Forecast	=	on 2012			
10																				
11	Distribution																			
12	TC 49.21																			
13	376-387	274,135	(5,297)	2,124	0	0	270,962	3,545			3,587	+ (270,962	-	0	)/	274,135	=	3,545		
14		274,135	(5,297)	2,124	0	0	270,962	3,545												
15																				
16	Capital Tools																			
17	TC 49.21																			
18	394	12,850	(493)	197	0	0	12,555	463			474	+ (12,555	-	0	)/	12,850	=	463		
19		12,850	(493)	197	0	0	12,555	463												
20																				
21																				
22	Office Furn.																			
23	TC 00.11																			
24	391	0	0	0	0	0	0	0			0	+ (0	-	0	)/	0	=	0		
25		0	0	0	0	0	0	0												
26																				
27																				
28	Data Equip																			
29	TC 00.13																			
30	391.1	0	0	0	0	0	0	0			0	+ (0	-	0	)/	0	=	0		
31		0	0	0	0	0	0	0												
32																				
33																				
34	Computer Equipment																			
35	TC 00.12																			
36	391	45,491	(2,150)	862	0	0	44,203	662			682	+ (44,203	-	0	)/	45,491	=	662		
37		45,491	(2,150)	862	0	0	44,203	662												
38																				
39																				
40	Underground Storage																			
41	TC 49.24																			
42	350, 352-358	41,064	(2,542)	1,019	0	0	39,541	331			343	+ (39,541	-	0	)/	41,064	=	331		
43		41,064	(2,542)	1,019	0	0	39,541	331												
44																				
45																				
46	Transmission																			
47	TC 49.24B																			
48	367-371	169,787	(23,549)	3,310	0	0	149,548	1,351			1,534	+ (149,548	-	0	)/	169,787	=	1,351		
49		169,787	(23,549)	3,310	0	0	149,548	1,351												
50																				
51																				
52	Buildings																			
53	TC 65																			
54	351, 366, 375, 390	22,763	(1,308)	524	0	0	21,979	920			953	+ (21,979	-	0	)/	22,763	=	920		
55		22,763	(1,308)	524	0	0	21,979	920												
56																				
57																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S			
1	Southern California Gas Company																					
2	2012 BLM Depreciation on Capital Additions																					
3																						
4																						
5																						
6																						
7	Property	2012		50% Cap		Other	TAX					2012	2012	Other		2012		2012 RM				
8	& Acct.	Vintage	AFUDC	Interest	Software	Basis Adj.	INVEST.	RM BLM				Depreciation	For 2012	Investment	-	Basis	/	Vintage	=	on 2012		
9		FORECAST					FORECAST	DEPR.				Additions	Forecast	Adjustments		Forecast		Adds				
58	Land Imp																					
59	TC 00.3																					
60	390	0	0	0	0	0	0	0				0	+	(	0	-	0	)	/	0	=	0
61																						
62		0	0	0	0	0	0	0														
63																						
64	Communication Equipmt																					
65	TC 48.14																					
66	397	47,342	(1,823)	731	0	0	46,250	2,079				2,128	+	(	46,250	-	0	)	/	47,342	=	2,079
67																						
68		47,342	(1,823)	731	0	0	46,250	2,079														
69																						
70	Land&Other																					
71		10,334	0	0	0	0	10,334	0				0	+	(	10,334	-	0	)	/	10,334	=	0
72																						
73		10,334	0	0	0	0	10,334	0														
74																						
75	Software																					
76		109,491	(9,452)	3,790	(66,576)	0	37,253	61				180	+	(	37,253	-	0	)	/	109,491	=	61
77																						
78		109,491	(9,452)	3,790	(66,576)	0	37,253	61														
79																						
80	TOTALS	733,257	(46,615)	12,558	(66,576)	0	632,625	9,413				9,881										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2011 Ratemaking Federal Deferred Tax Depreciation on Capital Additions																
3																	
4																	
5										*							
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL		SL	200DB	200DB	SL				
7	LIFE >>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr					
8					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-				
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total	Other	Land	TOTAL	
10	Asset Class																
11																	
12	ADDITIONS	255,622	33,015	95,096	2,378	0	8,684	0	61,558	36,836	61,478	124,000	678,666	0	1,260	679,926	
13	AFUDC	(4,417)	(2,011)	(19,022)	(142)	0	(347)	0	(3,728)	(1,239)	(2,531)	(10,712)	(44,149)	0	0	(44,149)	
14	CAP INT & TAX	3,542	1,612	2,990	114	0	278	0	2,990	994	2,030	8,590	23,139	0	0	23,139	
15	SOFTWARE LESS AFUDC											(74,459)	(74,459)	0	0	(74,459)	
16																	
17	TAX BASIS	254,747	32,617	79,064	2,350	0	8,615	0	60,819	36,590	60,976	47,419	583,197	0	1,260	584,458	
18																	
19	YR 1 RATE	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%					
20	DEPR.	9,553	1,631	3,953	336	0	323	0	716	7,318	12,195	15,806	51,831		2011		
21																	
22	YR 2 RATE	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%					
23	DEPR.	18,390	3,099	7,511	576	0	622	0	1,559	11,709	19,512	15,806	78,784		2012		
24																	
25	YR 3 RATE	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%					
26	DEPR.	17,012	2,789	6,760	411	0	575	0	1,559	7,025	11,707	15,806	63,645		2013		
27																	
28	YR 4 RATE	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%					
29	DEPR.	15,738	2,510	6,084	294	0	532	0	1,559	4,215	7,024	0	37,957		2014		
30																	
31	YR 5 RATE	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%					
32	DEPR.	14,559	2,259	5,476	210	0	492	0	1,559	4,215	7,024	0	35,795		2015		
33																	
34	YR 6 RATE	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%					
35	DEPR.	13,467	2,033	4,928	210	0	455	0	1,559	2,108	3,512	0	28,273		2016		
36																	
37	YR 7 RATE	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%					
38	DEPR.	12,457	1,924	4,665	210	0	421	0	1,559	0	0	0	21,237		2017		
39																	
40	YR 8 RATE	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%					
41	DEPR.	11,522	1,924	4,665	105	0	390	0	1,559	0	0	0	20,165		2018		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF
1	Southern California Gas Company																															
2	2011 BLM Depreciation on Capital Additions																															
3																																
4																																
5																																
6																																
7	Property & Acct.	VintAGE FORECAST	AFUDC	50% Cap Interest	Software	Other Basis Adj.	TAX INVEST. FORECAST	2011 RM BLM DEPR.	2012 RM BLM DEPR.	2011 Depreciation For 2011 Additons	$\left(\begin{array}{l} \text{2011 Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{l} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right)$	/	Vintage Forecast	=	2011 RM BLM Depn on 2011 Adds	2012 Depreciation For 2011 Additons	$\left(\begin{array}{l} \text{2011 Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{l} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right)$	/	Vintage Forecast	=	2012 RM BLM Depn on 2011 Adds											
9																																
10	Distribution TC 49.21																															
11																																
12	376-387	255,622	(4,417)	1,771	0	0	252,976	3,708	7,409	3,747	$\left(\begin{array}{l} 252,976 \\ - \\ 0 \end{array} \right)$	/	255,622	=	3,708	7,486	$\left(\begin{array}{l} 252,976 \\ - \\ 0 \end{array} \right)$	/	255,622	=	7,409											
13																																
14																																
15																																
16	Capital Tools TC 49.21																															
17																																
18	394	8,684	(347)	139	0	0	8,476	294	659	301	$\left(\begin{array}{l} 8,476 \\ - \\ 0 \end{array} \right)$	/	8,684	=	294	675	$\left(\begin{array}{l} 8,476 \\ - \\ 0 \end{array} \right)$	/	8,684	=	659											
19																																
20																																
21																																
22	Office Furn. TC 00.11																															
23																																
24	391	2,378	(142)	57	0	0	2,293	85	216	89	$\left(\begin{array}{l} 2,293 \\ - \\ 0 \end{array} \right)$	/	2,378	=	85	224	$\left(\begin{array}{l} 2,293 \\ - \\ 0 \end{array} \right)$	/	2,378	=	216											
25																																
26																																
27																																
28	Data Equip TC 00.13																															
29																																
30	391.1	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{l} 0 \\ - \\ 0 \end{array} \right)$	/	0	=	0	0	$\left(\begin{array}{l} 0 \\ - \\ 0 \end{array} \right)$	/	0	=	0											
31																																
32																																
33																																
34	Computer Equipment TC 00.12																															
35																																
36	391	61,478	(2,531)	1,015	0	0	59,961	2,920	11,660	2,994	$\left(\begin{array}{l} 59,961 \\ - \\ 0 \end{array} \right)$	/	61,478	=	2,920	11,955	$\left(\begin{array}{l} 59,961 \\ - \\ 0 \end{array} \right)$	/	61,478	=	11,660											
37																																
38																																
39																																
40	Underground StorAge TC 49.24																															
41																																
42	350, 352-358	33,015	(2,011)	806	0	0	31,811	397	816	412	$\left(\begin{array}{l} 31,811 \\ - \\ 0 \end{array} \right)$	/	33,015	=	397	847	$\left(\begin{array}{l} 31,811 \\ - \\ 0 \end{array} \right)$	/	33,015	=	816											
43																																
44																																
45																																
46	Transmission TC 49.24B																															
47																																
48	367-371	95,096	(19,022)	1,495	0	0	77,569	835	1,594	1,024	$\left(\begin{array}{l} 77,569 \\ - \\ 0 \end{array} \right)$	/	95,096	=	835	1,954	$\left(\begin{array}{l} 77,569 \\ - \\ 0 \end{array} \right)$	/	95,096	=	1,594											
49																																
50																																
51																																
52	Buildings TC 65																															
53																																
54	851, 366, 375, 390	61,558	(3,728)	1,495	0	0	59,324	317	7,357	329	$\left(\begin{array}{l} 59,324 \\ - \\ 0 \end{array} \right)$	/	61,558	=	317	7,634	$\left(\begin{array}{l} 59,324 \\ - \\ 0 \end{array} \right)$	/	61,558	=	7,357											
55																																
56																																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF							
1	Southern California Gas Company																																						
2	2011 BLM Depreciation on Capital Additions																																						
3																																							
4																																							
5																																							
6																																							
7	Property	2011																																					
8	& Acct.	FORECAST	AFUDC	50% Cap Interest	Software	Other Basis Adj.	TAX INVEST. FORECAST	2011 RM BLM DEPR.	2012 RM BLM DEPR.	2011 Depreciation For 2011 Additions	2011 Tax Investment Forecast	Other Basis Adjustments	/	2011 Vintage Forecast	=	2011 RM BLM Depn on 2011 Adds																							
9																																							
57	Land Imp																																						
58	TC 00.3																																						
59																																							
60	390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61																																							
62																																							
63																																							
64	Communication Equipmt																																						
65	TC 48.14																																						
66	397	36,836	(1,239)	497	0	0	36,094	872	6,916	890	36,094	0		36,836	=	872																							
67																																							
68																																							
69																																							
70	Land&Other																																						
71																																							
72	1,260	0	0	0	0	0	1,260	0	0	0	1,260	0		1,260	=	0																							
73																																							
74																																							
75	Software																																						
76	124,000	(10,712)	4,295	(74,459)	0	0	43,124	2,625	5,507	7,549	43,124	0		124,000	=	2,625																							
77																																							
78																																							
79																																							
80	TOTALS	679,926	(44,149)	11,570	(74,459)	0	572,888	12,055	42,134	17,335																													
81																																							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2010 Ratemaking Deferred Tax Depreciation on Capital Additions																
3																	
4																	
5																	
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL					
7	LIFE >>>>>>	15 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr					
8					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-				
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total	Other	Land	TOTAL	
10	Asset Class																
11																	
12	ADDITIONS	204,801	46,821	100,722	142	0	1,833	0	18,074	47,726	34,328	139,256	593,703	0	785	594,488	
13	AFUDC	(3,154)	(2,424)	(20,308)	(7)	0	(14)	0	(930)	(1,682)	(1,004)	(5,699)	(35,222)	0	0	(35,222)	
14	CAP INT & TAX	2,529	1,943	4,021	6	0	12	0	746	1,349	805	4,570	15,981	0	0	15,981	
15	SOFTWARE LESS AFUDC											(95,666)	(95,666)	0	0	(95,666)	
16	BONUS DEPR	(102,088)	(23,171)	(42,218)	(70)	0	(915)			(23,696)	(17,065)		(209,223)	0	0	(209,223)	
17	TAX BASIS	102,088	23,171	42,218	70	0	915	0	17,890	23,696	17,065	42,460	269,573	0	785	270,358	
18																	
19	YR 1 RATE	5.000%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%					
20	DEPR.	5,104	1,159	2,111	10	0	34	0	211	4,739	3,413	14,153	30,934		2010		
21																	
22	YR 2 RATE	9.500%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%					
23	DEPR.	9,698	2,201	4,011	17	0	66	0	459	7,583	5,461	14,153	43,649		2011		
24																	
25	YR 3 RATE	8.550%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%					
26	DEPR.	8,729	1,981	3,610	12	0	61	0	459	4,550	3,276	14,153	36,831		2012		
27																	
28	YR 4 RATE	7.695%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%					
29	DEPR.	7,856	1,783	3,249	9	0	57	0	459	2,730	1,966	0	18,107		2013		
30																	
31	YR 5 RATE	9.926%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%					
32	DEPR.	10,133	1,605	2,924	6	0	52	0	459	2,730	1,966	0	19,875		2014		
33																	
34	YR 6 RATE	6.233%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%					
35	DEPR.	6,363	1,444	2,631	6	0	48	0	459	1,365	983	0	13,300		2015		
36																	
37	YR 7 RATE	5.900%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%					
38	DEPR.	6,023	1,367	2,491	6	0	45	0	459	0	0	0	10,391		2016		
39																	
40	YR 8 RATE	5.900%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%					
41	DEPR.	6,023	1,367	2,491	3	0	41	0	459	0	0	0	10,384		2017		

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Southern California Gas Company												
2	2010 BLM Depreciation on Capital Additions												
3													
4													
5													
6													
7	Property	2010		Cap		Other	TAX		2010	2011	2012		
8	& Acct.	Vintage	AFUDC	Interest	Software	Basis Adj.	INVEST.		RM BLM	RM BLM	RM BLM		
9		FORECAST					FORECAST		DEPREC.	DEPR.	DEPR.		
10	Distribution												
11	TC 49.21												
12	376-387	204,801	(3,154)	1,265	0	0	202,911		2,916	6,362	5,943		
13													
14		204,801	(3,154)	1,265	0	0	202,911		2,916	6,362	5,943		
15													
16	Capital Tools												
17	TC 49.21												
18	394	1,833	(14)	6	0	0	1,825		56	94	95		
19													
20		1,833	(14)	6	0	0	1,825		56	94	95		
21													
22	Office Furn.												
23	TC 00.11												
24	391	142	(7)	3	0	0	138		5	13	13		
25													
26		142	(7)	3	0	0	138		5	13	13		
27													
28	Data Equip												
29	TC 00.13												
30	391.1	0	0	0	0	0	0		0	0	0		
31													
32		0	0	0	0	0	0		0	0	0		
33													
34	Computer Equipment												
35	TC 00.12												
36	391	34,328	(1,004)	402	0	0	33,727		1,923	6,559	6,559		
37													
38		34,328	(1,004)	402	0	0	33,727		1,923	6,559	6,559		
39													
40	Underground Storage												
41	TC 49.24												
42	350, 352-358	46,821	(2,424)	972	0	0	45,369		660	1,513	1,163		
43													
44		46,821	(2,424)	972	0	0	45,369		660	1,513	1,163		
45													
46	Transmission												
47	TC 49.24B												
48	367-371	100,722	(20,308)	2,011	0	0	82,425		518	1,628	1,694		
49													
50		100,722	(20,308)	2,011	0	0	82,425		518	1,628	1,694		
51													
52	Buildings												
53	TC 65												
54	351, 366, 375, 390	18,074	(930)	373	0	0	17,517		175	1,187	1,333		
55													
56		18,074	(930)	373	0	0	17,517		175	1,187	1,333		
57													
58	Land Imp												
59	TC 00.3												
60	390	0	0	0	0	0	0		0	0	0		
61													
62		0	0	0	0	0	0		0	0	0		
63													
64	Communication Equipmt												
65	TC 48.14												
66	397	47,726	(1,682)	675	0	0	46,718		2,343	8,854	8,854		
67													
68		47,726	(1,682)	675	0	0	46,718		2,343	8,854	8,854		
69													
70	Land&Other												
71		785	0	0	0	0	785		0	0	0		
72													
73		785	0	0	0	0	785		0	0	0		
74													
75	Software												
76		139,256	(5,699)	2,285	(95,666)	0	40,175		1,042	3,415	3,415		
77													
78		139,256	(5,699)	2,285	(95,666)	0	40,175		1,042	3,415	3,415		
79													
80	TOTALS	594,488	(35,222)	7,990	(95,666)	0	471,590		9,638	29,624	29,068		

	A	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS																															
1	Southern California																																																															
2	2010 BLM Depreci																																																															
3																																																																
4																																																																
5		2010 Depreciation For 2010 Adds												* (2010 Tax Investment Forecast - Other Basis Adjustments) /				2010 Vintage Forecast =		2010 RM BLM Depn on 2010 Adds			2012 Depreciation For 2010 Adds												* (2012 Tax Investment Forecast - Other Basis Adjustments) /				2012 Vintage Forecast =		2012 RM BLM Depn on 2010 Adds			2011 Depreciation For 2010 Adds												* (2011 Tax Investment Forecast - Other Basis Adjustments) /				2011 Vintage Forecast =		2011 RM BLM Depn on 2010 Adds		
6	Property & Acct.																																																															
7																																																																
8																																																																
9																																																																
10	Distribution TC 49.21																																																															
11	376-387	2,943	*	(202,911	-	0)	/	204,801	=	2,916		6,421	*	(202,911	-	0)	/	204,801	=	6,362		5,998	*	(202,911	-	0)	/	204,801	=	5,943																												
12																																																																
13																																																																
14																																																																
15																																																																
16	Capital Tools TC 49.21																																																															
17	394	56	*	(1,825	-	0)	/	1,833	=	56		94	*	(1,825	-	0)	/	1,833	=	94		95	*	(1,825	-	0)	/	1,833	=	95																												
18																																																																
19																																																																
20																																																																
21																																																																
22	Office Furn. TC 00.11																																																															
23	391	5	*	(138	-	0)	/	142	=	5		13	*	(138	-	0)	/	142	=	13		13	*	(138	-	0)	/	142	=	13																												
24																																																																
25																																																																
26																																																																
27																																																																
28	Data Equip TC 00.13																																																															
29	391.1	0	*	(0	-	0)	/	0	=	0		0	*	(0	-	0)	/	0	=	0		0	*	(0	-	0)	/	0	=	0																												
30																																																																
31																																																																
32																																																																
33																																																																
34	Computer Equipme TC 00.12																																																															
35	391	1,957	*	(33,727	-	0)	/	34,328	=	1,923		6,676	*	(33,727	-	0)	/	34,328	=	6,559		6,676	*	(33,727	-	0)	/	34,328	=	6,559																												
36																																																																
37																																																																
38																																																																
39																																																																
40	Underground Stora TC 49.24																																																															
41	350, 352-358	681	*	(45,369	-	0)	/	46,821	=	660		1,561	*	(45,369	-	0)	/	46,821	=	1,513		1,201	*	(45,369	-	0)	/	46,821	=	1,163																												
42																																																																
43																																																																
44																																																																
45																																																																
46	Transmission TC 49.24B																																																															
47	367-371	633	*	(82,425	-	0)	/	100,722	=	518		1,989	*	(82,425	-	0)	/	100,722	=	1,628		2,070	*	(82,425	-	0)	/	100,722	=	1,694																												
48																																																																
49																																																																
50																																																																
51																																																																
52	Buildings TC 65																																																															
53	351, 366, 375, 390	180	*	(17,517	-	0)	/	18,074	=	175		1,225	*	(17,517	-	0)	/	18,074	=	1,187		1,375	*	(17,517	-	0)	/	18,074	=	1,333																												
54																																																																
55																																																																
56																																																																
57																																																																
58	Land Imp TC 00.3																																																															
59	390	0	*	(0	-	0)	/	0	=	0		0	*	(0	-	0)	/	0	=	0		0	*	(0	-	0)	/	0	=	0																												
60																																																																
61																																																																
62																																																																
63																																																																
64	Communication Eq TC 48.14																																																															
65	397	2,393	*	(46,718	-	0)	/	47,726	=	2,343		9,045	*	(46,718	-	0)	/	47,726	=	8,854		9,045	*	(46,718	-	0)	/	47,726	=	8,854																												
66																																																																
67																																																																
68																																																																
69																																																																
70	Land&Other																																																															
71		0	*	(785	-	0)	/	785	=	0		0	*	(785	-	0)	/	785	=	0		0	*	(785	-	0)	/	785	=	0																												
72																																																																
73																																																																
74																																																																
75	Software																																																															
76		3,612	*	(40,175	-	0)	/	139,256	=	1,042		11,836	*	(40,175	-	0)	/	139,256	=	3,415		11,836	*	(40,175	-	0)	/	139,256	=	3,415																												
77																																																																
78																																																																
79																																																																
80	TOTALS	12,462																															38,861																															38,309

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2009 Ratemaking Deferred Tax Depreciation on Capital Additions																
3																	
4																	
5																	
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL					
7	LIFE >>>>>>	15 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5Yr	5 Yr	3 Yr					
8					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-			Non-	
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total	Other	Depr	TOTAL	
10	Asset Class																
11																	
12	ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13													0				0
14													0				0
15													0				0
16																	
17	TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																	
19	YR 1 RATE	5.00%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	1.18%	20.00%	20.00%	33.33%					
20	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2009	
21																	
22	YR 2 RATE	9.50%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	2.56%	32.00%	32.00%	33.33%					
23	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2010	
24																	
25	YR 3 RATE	8.55%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	2.56%	19.20%	19.20%	33.33%					
26	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2011	
27																	
28	YR 4 RATE	7.70%	7.70%	7.70%	12.50%	11.52%	6.18%	2.56%	2.56%	11.52%	11.52%	0.00%					
29	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2012	
30																	
31	YR 5 RATE	9.93%	6.93%	6.93%	8.93%	11.52%	5.72%	2.56%	2.56%	11.52%	11.52%	0.00%					
32	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2013	
33																	
34	YR 6 RATE	6.23%	6.23%	6.23%	8.93%	5.76%	5.29%	2.56%	2.56%	5.76%	5.76%	0.00%					
35	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2014	
36																	
37	YR 7 RATE	5.90%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	2.56%	0.00%	0.00%	0.00%					
38	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2015	
39																	
40	YR 8 RATE	5.90%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	2.56%	0.00%	0.00%	0.00%					
41	DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2016	
42																	
43																	

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

	A	B	C	D	E	F	G	H
1		SCG 86 TRA - Capitalized Interest Adjustment						
2		DR/(CR)						
3								
4								
5		Capitalized Interest Addback		2010		2011		2012
6								
7		1 Excluded from Ratemaking BLM (Area 99)		7,990		11,570		12,558
8				35%		35%		35%
9				2,797		4,049		4,395
10								
11								
12		2 Excluded from Ratemaking State (Area 98)		7,990		11,570		12,558
13				5.746%		5.746%		5.746%
14				459		665		722
15								
16								
17		3 Federal Depreciation		(400)		(1,193)		(1,989)
18				35%		35%		35%
19				(140)		(418)		(696)
20								
21								
22		State Depreciation		(229)		(774)		(1,419)
23				5.746%		5.746%		5.746%
24				(13)		(44)		(82)
25								
26								
27		Total 86 TRA - Capitalized Interest Adjustment		3,103		4,252		4,339

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	SCG Capitalized Interest - Depreciation of 50%																		
2																			
3																			
4		2010				7,990													
5							Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
6																			
7		ANNUAL DEPRECIATION:																	
8																			
9																			
10		FEDERAL Return				400	759	683	615	553	498	471							
11		[15Yr DDB/SL]	Factor >>>			0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900							
12																			
13																			
14		STATE Return				229	443	418	395	372	351	331							
15		[35Yr 200DDB/SL]	Factor >>>			0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140							
16																			
17																			
18																			
19																			
20		2011				11,570													
21							Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
22																			
23		ANNUAL DEPRECIATION:																	
24																			
25																			
26		FEDERAL Return				434	835	773	715	661	611	566							
27		[20Yr DDB/SL]	Factor >>>			0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888							
28																			
29																			
30		STATE Return				331	642	605	572	538	508	479							
31		[35Yr 200DDB/SL]	Factor >>>			0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140							
32																			
33																			
34																			
35																			
36		2012				12,558													
37							Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7						
38																			
39		ANNUAL DEPRECIATION:																	
40																			
41																			
42		FEDERAL Return				471	907	839	776	717	664	614							
43		[20Yr DDB/SL]	Factor >>>			0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888							
44																			
45																			
46		STATE Return				359	697	657	620	584	551	520							
47		[35Yr 200DDB/SL]	Factor >>>			0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140							

	A	B	C	D	E	F
1						
2						
3						
4						
5	DB / (CR)	Actual		Estimated		
6		2009	2010	2011	2012	
7						
8						
9	Deferred Taxes - Asset/(Liab)					
10	Beginning of Year Balance	88,950	94,008	104,148	112,956	
11	End of Year Balance	94,008	104,148	112,956	127,839	
12						
13	Weighted Average	89,588	99,078	108,552	120,398	
14						
15						
16						
17	Deferred Revenue					
18	Beginning of Year Balance	0	(38,702)	(40,410)	(43,562)	
19	End of Year Balance	(38,702)	(40,410)	(43,562)	(50,191)	
20						
21	Weighted Average	(38,702)	(39,556)	(41,986)	(46,876)	
22						
23						
24						
25						
26		CIAC DTx		CIAC Drev		
27						
28		88,950		(38,702)		
29		88,950		(38,702)		
30		88,950		(38,702)		
31		89,138		(38,702)		
32		89,138		(38,702)		
33		89,138		(38,702)		
34		89,139		(38,702)		
35		89,139		(38,702)		
36		89,139		(38,702)		
37		90,851		(38,702)		
38		90,851		(38,702)		
39		89,147		(38,702)		
40		94,008		(38,702)		
41						
42		1,166,539		(503,124)		
43						
44		91,479		(38,702)		
45						
46		1,075,060		(464,422)		
47						
48		89,588		(38,702)		

CIAC INPUTS

	Asset ID	Yr 2010	Yr 2011	Yr 2012
Total Collectible Expenditures (Both Dist & Trans)	100 / 70	20,454	16,740	33,522
Total Taxable CIAC Percentage (Both Dist & Trans)	100 / 70	77.8%	77.8%	77.8%
Total Taxable CIAC (Both Dist & Trans)	100 / 70	15,910	13,021	26,073

DB / (CR)	Actual	Estimated		
	2009	2010	2011	2012
Forecasted Taxable CIAC		(15,910)	(13,021)	(26,073)
Plus Gross-up		(3,182)	(4,036)	(8,083)
Less ITCCA (CIAC Amort)		1,759	1,982	2,431
Forecasted CAC Forfeitures		(8,411)	(8,396)	(8,540)
Plus Gross-up		(1,682)	(2,603)	(2,647)
Less ITCCA (CAC Amort)		1,396	1,505	1,670
<u>Deferred Taxes - Asset/(Liab)</u>				
Deferred Income Tax Expense		10,140	8,808	14,883
Beginning of Year Balance		94,008	104,148	112,956
End of Year Balance	94,008	104,148	112,956	127,839
Weighted Average	89,588	99,078	108,552	120,398
<u>Deferred Revenue</u>				
Deferred Revenue		(1,709)	(3,152)	(6,629)
Beginning of Year Balance		(38,702)	(40,410)	(43,562)
End of Year Balance	(38,702)	(40,410)	(43,562)	(50,191)
Weighted Average	38,702	(39,556)	(41,986)	(46,876)

CIAC DTx	CIAC Drev
88,950	(38,702)
88,950	(38,702)
88,950	(38,702)
89,138	(38,702)
89,138	(38,702)
89,138	(38,702)
89,139	(38,702)
89,139	(38,702)
89,139	(38,702)
90,851	(38,702)
90,851	(38,702)
89,147	(38,702)
94,008	(38,702)
1,166,539	(503,124)
91,479	(38,702)
1,075,060	(464,422)
89,588	(38,702)

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>
1 Federal Depreciation - CIAC Advances + CAC Forf.	(1,216)	(3,114)	(4,923)
	X 35%	X 35%	X 35%
	<u>(426)</u>	<u>(1,090)</u>	<u>(1,723)</u>
2 State Depreciation - CIAC Advances + CAC Forf.	(696)	(1,962)	(3,451)
	X 5.746%	X 5.746%	X 5.746%
	<u>(40)</u>	<u>(113)</u>	<u>(198)</u>
Ttl Dfd Tx-CAC/CIAC Depr on 2009-2012 Addns	<u>(466)</u>	<u>(1,203)</u>	<u>(1,921)</u>

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

2010	24,321	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return [15Yr DDB/SL]	Factor >>>	<u>1,216</u> 0.05000	<u>2,310</u> 0.09500	<u>2,079</u> 0.08550	<u>1,871</u> 0.07695	<u>1,684</u> 0.06926	<u>1,516</u> 0.06233	<u>1,435</u> 0.05900
STATE Return [35Yr 200DDB/SL]	Factor >>>	<u>696</u> 0.02860	<u>1,350</u> 0.05550	<u>1,272</u> 0.05230	<u>1,201</u> 0.04940	<u>1,131</u> 0.04650	<u>1,068</u> 0.04390	<u>1,007</u> 0.04140

2011	21,417	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]	Factor >>>	<u>803</u> 0.03750	<u>1,546</u> 0.07219	<u>1,430</u> 0.06677	<u>1,323</u> 0.06177	<u>1,224</u> 0.05713	<u>1,132</u> 0.05285	<u>1,047</u> 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<u>613</u> 0.02860	<u>1,189</u> 0.05550	<u>1,120</u> 0.05230	<u>1,058</u> 0.04940	<u>996</u> 0.04650	<u>940</u> 0.04390	<u>887</u> 0.04140

2012	34,613	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]	Factor >>>	<u>1,298</u> 0.03750	<u>2,499</u> 0.07219	<u>2,311</u> 0.06677	<u>2,138</u> 0.06177	<u>1,977</u> 0.05713	<u>1,829</u> 0.05285	<u>1,692</u> 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<u>990</u> 0.02860	<u>1,921</u> 0.05550	<u>1,810</u> 0.05230	<u>1,710</u> 0.04940	<u>1,610</u> 0.04650	<u>1,520</u> 0.04390	<u>1,433</u> 0.04140

SCG - 2009

Monthly Summary

SAP Accts:	2411001	2411002	2413001	2413002	Total
Dec-08	57,693,479	15,840,144	8,187,404	7,228,701	88,949,728
Jan-09	57,693,479	15,840,144	8,187,404	7,228,701	88,949,728
Feb-09	57,693,479	15,840,144	8,187,404	7,228,701	88,949,728
Mar-09	57,290,541	15,728,504	8,738,118	7,381,284	89,138,447
Apr-09	57,290,541	15,728,504	8,738,118	7,381,284	89,138,447
May-09	57,290,541	15,728,504	8,738,118	7,381,284	89,138,447
Jun-09	56,088,944	16,226,238	9,289,842	7,534,147	89,139,171
Jul-09	56,088,944	16,226,238	9,289,842	7,534,147	89,139,171
Aug-09	56,088,944	16,226,238	9,289,842	7,534,147	89,139,171
Sep-09	56,172,088	16,438,863	10,398,683	7,841,367	90,851,001
Oct-09	56,172,088	16,438,863	10,398,683	7,841,367	90,851,001
Nov-09	56,225,742	16,453,729	11,353,379	5,113,663	89,146,513
Dec-09	59,579,761	17,782,799	11,493,082	5,152,367	94,008,009

SAP Accts:	2355000	2355002	Total
Dec-09	(20,385,094)	(18,316,760)	(38,701,854)

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

	A	B	C	D
1	Shared Services			
2				
3				
4				
5				
6				
7				
8				DR (CR)
9				
10	Weighted Average Deferred Tax Balance - 2010			(11,654)
11	Weighted Average Deferred Tax Balance - 2011			(15,045)
12	Weighted Average Deferred Tax Balance - 2012			(23,613)
13				
14				
15				
16				
17	INPUT VARIABLES FOR DEFERRED TAXES			
18				
19	FEDERAL STATUTORY RATE		35%	

	A	B	C	D	E	F	G
1	Shared Services						
2							
3					2012		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/11				(21,209)		
7							
8							
9	RM BLM 2012 Depr on 2009 and Prior Vintages			31,348			
10	RM Fed Tax 2012 Depr on 1981-2009 Vintages			26,926			
11				4,422			
12				35%			
13					1,548		
14							
15							
16	2012 FORECASTED CAPITAL ADDITIONS			156,566			
17							
18							
19	2012 RM BLM DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIONS			32,093			
20	2012 RM FED TAX DEPRECIATION ON 2010 - 2012 CAPITAL ADDITIONS			67,907			
21							
22				(35,815)			
23	TAX RATE			35%			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)				(12,535)		
26							
27							
28							
29	ARAM AMORTIZATION				0		
30	86 TRA - CAPITALIZED INTEREST				545		
31	OTHER ADJUSTMENTS				0		
32							
33	DEFERRED TAX BALANCE @ 12/31/12				<u>(31,652)</u>		
34							
35							
36							
37	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(23,613)		
38							
39							
40							
41							
42							
43							
44					366		
45							
46							(21,209)
47		jan	(870)	0.9153	(796)	335	(22,006)
48		feb	(870)	0.8306	(723)	304	(22,728)
49		mar	(870)	0.7541	(656)	276	(23,385)
50		apr	(870)	0.6694	(583)	245	(23,967)
51		may	(870)	0.5874	(511)	215	(24,478)
52		jun	(870)	0.5027	(437)	184	(24,916)
53		jul	(870)	0.4208	(366)	154	(25,282)
54		aug	(870)	0.3361	(292)	123	(25,574)
55		sep	(870)	0.2514	(219)	92	(25,793)
56		oct	(870)	0.1694	(147)	62	(25,941)
57		nov	(870)	0.0847	(74)	31	(26,014)
58		dec	(870)	0.0027	(2)	1	(26,017)
59							
60		Prorated additions			(4,808)		
61							
62		Beginning of year balance			<u>(21,209)</u>		
63							
64		Prorated end of year balance			(26,017)		
65							
66		Average			<u>(23,613)</u>		

	A	B	C	D	E	F	G
1	Shared Services						
2							
3					2011		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/10					(13,195)	
7							
8							
9	RM BLM 2011 Depr on 2009 and Prior Vintages			31,348			
10	RM Fed Tax 2011 Depr on 1981-2009 Vintages			26,926			
11				4,422			
12				35%			
13						1,548	
14							
15							
16	2011 FORECASTED CAPITAL ADDITIONS			217,780			
17							
18							
19	2011 RM BLM DEPRECIATION ON 2010 - 2011 CAPITAL ADDITIONS			12,297			
20	2011 RM FED TAX DEPRECIATION ON 2010 - 2011 CAPITAL ADDITIONS			44,424			
21							
22				(32,127)			
23	TAX RATE			35%			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)					(11,244)	
26							
27							
28							
29	ARAM AMORTIZATION					0	
30	86 TRA - CAPITALIZED INTEREST					1,683	
31	OTHER ADJUSTMENTS					0	
32							
33	DEFERRED TAX BALANCE @ 12/31/11					(21,209)	
34							
35							
36							
37	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)					(15,045)	
38							
39							
40							
41							
42							
43							
44				365			
45							
46							(13,195)
47		jan	(668)	0.9178	(613)	335	(13,808)
48		feb	(668)	0.8329	(556)	304	(14,364)
49		mar	(668)	0.7562	(505)	276	(14,869)
50		apr	(668)	0.6712	(448)	245	(15,317)
51		may	(668)	0.5890	(393)	215	(15,711)
52		jun	(668)	0.5041	(337)	184	(16,048)
53		jul	(668)	0.4219	(282)	154	(16,329)
54		aug	(668)	0.3370	(225)	123	(16,554)
55		sep	(668)	0.2521	(168)	92	(16,723)
56		oct	(668)	0.1699	(113)	62	(16,836)
57		nov	(668)	0.0849	(57)	31	(16,893)
58		dec	(668)	0.0027	(2)	1	(16,895)
59							
60		Prorated additions				(3,700)	
61							
62		Beginning of year balance				(13,195)	
63							
64		Prorated end of year balance				(16,895)	
65							
66		Average				(15,045)	

	A	B	C	D	E	F	G
1	Shared Services						
2							
3					2010		
4							
5							
6	DEFERRED TAX BALANCE @ 12/31/09				(11,191)		
7							
8							
9	RM BLM 2010 Depr on 2009 and Prior Vintages			31,348			
10	RM FED TAX 2010 DEPR ON 1981-2009 VINTAGES			26,926			
11				4,422			
12				35%			
13					1,548		
14							
15							
16	2010 FORECASTED CAPITAL ADDITIONS			151,820			
17							
18							
19	2010 RM BLM DEPRECIATION ON 2010 CAPITAL ADDITIONS			1,134			
20	2010 RM FED TAX DEPRECIATION ON 2010 CAPITAL ADDITIONS			13,430			
21							
22				(12,295)			
23	TAX RATE			35%			
24							
25	DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)				(4,303)		
26							
27							
28							
29	ARAM AMORTIZATION				0		
30	86 TRA - CAPITALIZED INTEREST				752		
31	OTHER ADJUSTMENTS				0		
32							
33	DEFERRED TAX BALANCE @ 12/31/10				(13,195)		
34							
35							
36							
37	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)				(11,654)		
38							
39							
40							
41							
42							
43							
44				365			
45							
46							(11,191)
47		jan	(167)	0.9178	(153)	335	(11,344)
48		feb	(167)	0.8329	(139)	304	(11,483)
49		mar	(167)	0.7562	(126)	276	(11,610)
50		apr	(167)	0.6712	(112)	245	(11,722)
51		may	(167)	0.5890	(98)	215	(11,820)
52		jun	(167)	0.5041	(84)	184	(11,904)
53		jul	(167)	0.4219	(70)	154	(11,975)
54		aug	(167)	0.3370	(56)	123	(12,031)
55		sep	(167)	0.2521	(42)	92	(12,073)
56		oct	(167)	0.1699	(28)	62	(12,102)
57		nov	(167)	0.0849	(14)	31	(12,116)
58		dec	(167)	0.0027	(0)	1	(12,116)
59							
60		Prorated additions			(925)		
61							
62		Beginning of year balance			(11,191)		
63							
64		Prorated end of year balance			(12,116)		
65							
66		Average			(11,654)		

	A	B	C	D	E	F	G	H	I
1	Southern California Gas Company								
2	Ratemaking Deferred Tax Depreciation - Shared Service								
3	Area 97								
4									
5									
6									
7									
8			2009		2010		2011		2012
9	<hr/>								
10									
11	Vintage 1981-2009		26,926		26,926		26,926		26,926
12									
13									
14	2010 Additions				13,430		17,842		13,215
15	2011 Additions						26,582		34,705
16	2012 Additions								19,987
17									
18									
19	Total Area 97 Ratemaking Fed		26,926		40,356		71,350		94,833
20									
21									
22									
23									
24									
25					2011 Dep		44,424		
26									
27					2012 Dep		67,907		

	A	B	C	D	E	F	G	H	I
1	Southern California Gas Company								
2	BLM Deferred Tax Depreciation - Shared Service								
3	Area 99								
4									
5									
6									
7									
8			2009		2010		2011		2012
9	<hr/>								
10									
11	Vintage 1981-2009		31,348		31,348		31,348		31,348
12									
13									
14	2010 Additions				1,134		9,281		9,371
15	2011 Additions						3,016		21,643
16	2012 Additions								1,078
17									
18									
19	Total Area 99 Ratemaking BLM		31,348		32,482		43,645		63,441
20									
21									
22									
23									
24									
25					2011 Dep		12,297		
26									
27					2012 Dep		32,093		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2012 Shared Services Depreciation																
3																	
4																	
5																	
6	METHOD >>>>>>>>>>		150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL				
7	LIFE >>>>>>>>>>		20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	15 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
8						Office	Data	Capital	Prop	Bldg	Comm	Computer	Soft Ware	Sub-	Other	Land	TOTAL
9			Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp		Equip	Equip	Adds	Total			
10	Asset Class																
11																	
12	ADDITIONS		0	0	0	0	0	0	0	0	18,683	34,111	103,771	156,566	0	0	156,566
13	AFUCD		0	0	0	0	0	0	0	0	(690)	(1,651)	(9,028)	(11,369)	0	0	(11,369)
14	CAP INT & TAX		0	0	0	0	0	0	0	0	553	1,324	7,239	9,117	0	0	9,117
15	Expensed Software less AFUCD												(73,419)	(73,419)	0	0	(73,419)
16																	
17	TAX BASIS		0	0	0	0	0	0	0	0	18,546	33,784	28,564	80,895	0	0	80,895
18																	
19	YR 1 RATE		3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%				
20	DEPR.		0	0	0	0	0	0	0	0	3,709	6,757	9,521	19,987		2012	
21																	
22	YR 2 RATE		7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%				
23	DEPR.		0	0	0	0	0	0	0	0	5,935	10,811	9,521	26,267		2013	
24																	
25	YR 3 RATE		6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%				
26	DEPR.		0	0	0	0	0	0	0	0	3,561	6,487	9,521	19,569		2014	
27																	
28	YR 4 RATE		6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%				
29	DEPR.		0	0	0	0	0	0	0	0	2,137	3,892	0	6,028		2015	
30																	
31	YR 5 RATE		5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%					
32	DEPR.		0	0	0	0	0	0	0	0	2,137	3,892					
33																	
34	YR 6 RATE		5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%					
35	DEPR.		0	0	0	0	0	0	0	0	1,068	1,946	3,014				
36																	
37	YR 7 RATE		4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%					
38	DEPR.		0	0	0	0	0	0	0	0	0	0	0	0		2018	
39																	
40	YR 8 RATE		4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%					
41	DEPR.		0	0	0	0	0	0	0	0	0	0	0	0		2019	

	A	B	C	D	E	F	G	H	I	J
1	SCG									
2	2012 Normalized Tax Depreciation									
3										
4										
5										
6										
7	Property	2012		Cap		Other	TAX		2012	
8	& Acct.	Vintage	AFUDC	Interest	Software	Basis Adj.	INVEST.		RM BLM	
9		FORECAST					FORECAST		DEPR.	
10	Distribution									
11	TC 49.21									
12	376-387	0	0	0	0	0	0		0	
13										
14		0	0	0	0	0	0		0	
15										
16	Capital Tools									
17	TC 49.21									
18	394	0	0	0	0	0	0		0	
19										
20		0	0	0	0	0	0		0	
21										
22	Office Furn.									
23	TC 00.11									
24	391	0	0	0	0	0	0		0	
25										
26		0	0	0	0	0	0		0	
27										
28	Data Equip									
29	TC 00.13									
30	391.1	0	0	0	0	0	0		0	
31										
32		0	0	0	0	0	0		0	
33										
34	Computer Equipment									
35	TC 00.12									
36	391	34,111	(1,651)	662	0	0	33,122		411	
37										
38		34,111	(1,651)	662	0	0	33,122		411	
39										
40	Underground Storage									
41	TC 49.24									
42	350, 352-358	0	0	0	0	0	0		0	
43										
44		0	0	0	0	0	0		0	
45										
46	Transmission									
47	TC 49.24B									
48	367-371	0	0	0	0	0	0		0	
49										
50		0	0	0	0	0	0		0	
51										
52	Buildings									
53	TC 65									
54	351, 366, 375, 390	0	0	0	0	0	0		0	
55										
56		0	0	0	0	0	0		0	
57										
58	Land Imp									
59	TC 00.3									
60	390	0	0	0	0	0	0		0	
61										
62		0	0	0	0	0	0		0	
63										
64	Communication Equipmt									
65	TC 48.14									
66	397	18,683	(690)	277	0	0	18,270		62	
67										
68		18,683	(690)	277	0	0	18,270		62	
69										
70	Land&Other									
71		0	0	0	0	0	0		0	
72										
73		0	0	0	0	0	0		0	
74										
75	Software									
76		103,771	(9,028)	3,620	(73,419)	0	24,944		606	
77										
78		103,771	(9,028)	3,620	(73,419)	0	24,944		606	
79										
80	TOTALS	156,566	(11,369)	4,558	(73,419)	0	76,336		1,078	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2011 Shared Services Depreciation																
3																	
4																	
5										*							
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB		SL	200DB	200DB	SL				
7	LIFE >>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	15 Yr		39 Yr	5 Yr	5 Yr	3 Yr				
8					Office	Data	Capital	Prop			Comm	Computer	Soft Ware	Sub-			
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg		Equip	Equip	Adds	Total	Other	Land	TOTAL
10	Asset Class																
11																	
12	ADDITIONS	0	0	0	0	0	0	0	41,342	8,590	54,864	112,984	217,780	0	0	217,780	
13	AFUCD	0	0	0	0	0	0	0	(2,593)	(259)	(2,176)	(10,003)	(15,031)	0	0	(15,031)	
14	CAP INT & TAX	0	0	0	0	0	0	0	2,079	207	1,745	8,021	12,053	0	0	12,053	
15	Expensed Software less AFUCD											(70,481)	(70,481)	0	0	(70,481)	
16																	
17	TAX BASIS	0	0	0	0	0	0	0	40,829	8,538	54,433	40,521	144,322	0	0	144,322	
18																	
19	YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%					
20	DEPR.	0	0	0	0	0	0	0	481	1,708	10,887	13,507	26,582			2011	
21																	
22	YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%					
23	DEPR.	0	0	0	0	0	0	0	1,047	2,732	17,419	13,507	34,705			2012	
24																	
25	YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%					
26	DEPR.	0	0	0	0	0	0	0	1,047	1,639	10,451	13,507	26,644			2013	
27																	
28	YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%					
29	DEPR.	0	0	0	0	0	0	0	1,047	984	6,271	0	8,301			2014	
30																	
31	YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%					
32	DEPR.	0	0	0	0	0	0	0	1,047	984	6,271	0	8,301			2015	
33																	
34	YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%					
35	DEPR.	0	0	0	0	0	0	0	1,047	492	3,135	0	4,674			2016	
36																	
37	YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%					
38	DEPR.	0	0	0	0	0	0	0	1,047	0	0	0	1,047			2017	
39																	
40	YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%					
41	DEPR.	0	0	0	0	0	0	0	1,047	0	0	0	1,047			2018	

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	SCG											
3	2011 Normalized Tax Depreciation											
4												
5												
6												
7	Property	2011		Cap			TAX		2011		2012	
8	& Acct.	Vintage	AFUDC	Interest	Software	Other	INVEST.		RM BLM		RM BLM	
9		FORECAST				Basis Adj.	FORECAST		DEPR.		DEPR.	
10	Distribution											
11	TC 49.21											
12	376-387	0	0	0	0	0	0		0		0	
13												
14		0	0	0	0	0	0		0		0	
15												
16	Capital Tools											
17	TC 49.21											
18	394	0	0	0	0	0	0		0		0	
19												
20		0	0	0	0	0	0		0		0	
21												
22	Office Furn.											
23	TC 00.11											
24	391	0	0	0	0	0	0		0		0	
25												
26		0	0	0	0	0	0		0		0	
27												
28	Data Equip											
29	TC 00.13											
30	391.1	0	0	0	0	0	0		0		0	
31												
32		0	0	0	0	0	0		0		0	
33												
34	Computer Equipment											
35	TC 00.12											
36	391	54,864	(2,176)	873	0	0	53,560		2,627		10,416	
37												
38		54,864	(2,176)	873	0	0	53,560		2,627		10,416	
39												
40	Underground Storage											
41	TC 49.24											
42	350, 352-358	0	0	0	0	0	0		0		0	
43												
44		0	0	0	0	0	0		0		0	
45												
46	Transmission											
47	TC 49.24B											
48	367-371	0	0	0	0	0	0		0		0	
49												
50		0	0	0	0	0	0		0		0	
51												
52	Buildings											
53	TC 65											
54	351, 366, 375, 390	41,342	(2,593)	1,040	0	0	39,789		0		5,045	
55												
56		41,342	(2,593)	1,040	0	0	39,789		0		5,045	
57												
58	Land Imp											
59	TC 00.3											
60	390	0	0	0	0	0	0		0		0	
61												
62		0	0	0	0	0	0		0		0	
63												
64	Communication Equipmt											
65	TC 48.14											
66	397	8,590	(259)	104	0	0	8,435		61		1,616	
67												
68		8,590	(259)	104	0	0	8,435		61		1,616	
69												
70	Land&Other											
71		0	0	0	0	0	0		0		0	
72												
73		0	0	0	0	0	0		0		0	
74												
75	Software											
76		112,984	(10,003)	4,011	(70,481)	0	36,511		329		4,567	
77												
78		112,984	(10,003)	4,011	(70,481)	0	36,511		329		4,567	
79												
80	TOTALS	217,780	(15,031)	6,027	(70,481)	0	138,295		3,016		21,643	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Southern California Gas Company																
2	2010 Shared Services Depreciation																
3																	
4																	
5																	
6	METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL					
7	LIFE >>>>>>	15 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr					
8					Office	Data	Capital	Prop		Comm	Computer	Soft Ware	Sub-				
9		Distrib	UGS Rights	Trans	Furn	Hndlng	Tools	Ld Imp	Bldg	Equip	Equip	Adds	Total	Other	Land	TOTAL	
10	Asset Class																
11																	
12	ADDITIONS	0	0	0	0	0	0	0	5,437	14,262	22,105	110,015	151,820	0	0	151,820	
13	AFUCD	0	0	0	0	0	0	0	(298)	(504)	(610)	(4,306)	(5,718)	0	0	(5,718)	
14	CAP INT & TAX	0	0	0	0	0	0	0	239	404	489	3,453	4,585	0	0	4,585	
15	Expensed Software less AFUCD											(90,750)	(90,750)	0	0	(90,750)	
16																	
17	TAX BASIS	0	0	0	0	0	0	0	5,378	14,163	21,984	18,412	59,937	0	0	59,937	
18																	
19	YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%					
20	DEPR.	0	0	0	0	0	0	0	63	2,833	4,397	6,137	13,430		2010		
21																	
22	YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%					
23	DEPR.	0	0	0	0	0	0	0	138	4,532	7,035	6,137	17,842		2011		
24																	
25	YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%					
26	DEPR.	0	0	0	0	0	0	0	138	2,719	4,221	6,137	13,215		2012		
27																	
28	YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%					
29	DEPR.	0	0	0	0	0	0	0	138	1,632	2,533	0	4,302		2013		
30																	
31	YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%					
32	DEPR.	0	0	0	0	0	0	0	138	1,632	2,533	0	4,302		2014		
33																	
34	YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%					
35	DEPR.	0	0	0	0	0	0	0	138	816	1,266	0	2,220		2015		
36																	
37	YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%					
38	DEPR.	0	0	0	0	0	0	0	138	0	0	0	138		2016		
39																	
40	YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%					
41	DEPR.	0	0	0	0	0	0	0	138	0	0	0	138		2017		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	SCG													
2	Normalized Tax Depreciation													
3	BLM													
4														
5														
6														
7	Property	2010		Cap		TAX		2010		2011		2012		
8	& Acct.	Vintage	AFUDC	Interest	Software	Other	INVEST.	RM BLM		RM BLM		RM BLM		
9		FORECAST				Basis Adj.	FORECAST	DEPREC.		DEPR.		DEPR.		
10	Distribution													
11	TC 49.21													
12	376-387	0	0	0	0	0	0	0	0	0	0	0	0	0
13														
14		0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16	Capital Tools													
17	TC 49.21													
18	394	0	0	0	0	0	0	0	0	0	0	0	0	0
19														
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21														
22	Office Furn.													
23	TC 00.11													
24	391	0	0	0	0	0	0	0	0	0	0	0	0	0
25														
26		0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	Data Equip													
29	TC 00.13													
30	391.1	0	0	0	0	0	0	0	0	0	0	0	0	0
31														
32		0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34	Computer Equipment													
35	TC 00.12													
36	391	22,105	(610)	244	0	0	21,739	539		4,228		4,228		
37														
38		22,105	(610)	244	0	0	21,739	539		4,228		4,228		
39														
40	Underground Storage													
41	TC 49.24													
42	350, 352-358	0	0	0	0	0	0	0	0	0	0	0	0	0
43														
44		0	0	0	0	0	0	0	0	0	0	0	0	0
45														
46	Transmission													
47	TC 49.24B													
48	367-371	0	0	0	0	0	0	0	0	0	0	0	0	0
49														
50		0	0	0	0	0	0	0	0	0	0	0	0	0
51														
52	Buildings													
53	TC 65													
54	351, 366, 375, 390	5,437	(298)	120	0	0	5,259	0		576		667		
55														
56		5,437	(298)	120	0	0	5,259	0		576		667		
57														
58	Land Imp													
59	TC 00.3													
60	390	0	0	0	0	0	0	0	0	0	0	0	0	0
61														
62		0	0	0	0	0	0	0	0	0	0	0	0	0
63														
64	Communication Equipmt													
65	TC 48.14													
66	397	14,262	(504)	202	0	0	13,961	41		2,675		2,675		
67														
68		14,262	(504)	202	0	0	13,961	41		2,675		2,675		
69														
70	Land&Other													
71		0	0	0	0	0	0	0	0	0	0	0	0	0
72														
73		0	0	0	0	0	0	0	0	0	0	0	0	0
74														
75	Software													
76		110,015	(4,306)	1,727	(90,750)	0	16,685	554		1,802		1,802		
77														
78		110,015	(4,306)	1,727	(90,750)	0	16,685	554		1,802		1,802		
79														
80	TOTALS	151,820	(5,718)	2,293	(90,750)	0	57,644	1,134		9,281		9,371		

	A	B	C	D	E	F	G	H
1		SCG 86 TRA - Capitalized Interest Adjustment						
2		Shared Services						
3		DR/(CR)						
4								
5		Capitalized Interest Addback		2010		2011		2012
6								
7		1 Excluded from Ratemaking BLM (Area 99)		2,293		6,027		4,558
8				35%		35%		35%
9				802		2,109		1,595
10								
11								
12		2 Excluded from Ratemaking State (Area 98)		2,293		6,027		4,558
13				5.746%		5.746%		5.746%
14				132		346		262
15								
16								
17		3 Federal Depreciation		(459)		(1,939)		(3,280)
18				35%		35%		35%
19				(160)		(679)		(1,148)
20								
21								
22		State Depreciation		(382)		(1,641)		(2,859)
23				5.746%		5.746%		5.746%
24				(22)		(94)		(164)
25								
26								
27		Total 86 TRA - Capitalized Interest Adjustment		752		1,683		545

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	SCG Capitalized Interest - Depreciation of 50%																					
2	Shared Services																					
3																						
4		2010		2,293																		
5					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7											
6																						
7	ANNUAL DEPRECIATION:																					
8																						
9																						
10		FEDERAL Return				459	734	440	264	264	132	0										2,293
11		[5Yr DDB/SL]	Factor >>>		0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000											1
12																						
13																						
14		STATE Return				382	637	425	283	227	226	113										2,293
15		[6Yr 200DDB/SL]	Factor >>>		0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940											1
16																						
17																						
18																						
19																						
20		2011		6,027																		
21					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7											
22																						
23	ANNUAL DEPRECIATION:																					
24																						
25																						
26		FEDERAL Return				1,205	1,928	1,157	694	694	347	0										6,027
27		[5Yr DDB/SL]	Factor >>>		0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000											1
28																						
29																						
30		STATE Return				1,005	1,674	1,116	744	595	595	298										6,027
31		[6Yr 200DDB/SL]	Factor >>>		0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940											1
32																						
33																						
34																						
35																						
36		2012		4,558																		
37					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7											
38																						
39	ANNUAL DEPRECIATION:																					
40																						
41																						
42		FEDERAL Return				912	1,459	875	525	525	263	0										4,558
43		[5Yr DDB/SL]	Factor >>>		0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000											1
44																						
45																						
46		STATE Return				760	1,266	844	563	450	450	225										4,559
47		[6Yr 200DDB/SL]	Factor >>>		0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940											1

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T				
1	SCG Shared Services ADFIT																							
2						2009	2010	2011	2012											Accum Ratemaking BLM Detail				
3	Structures & Improvements					Year 1	Year 2	Year 3	Year 4											2010	2011	2012		
4	Underground Storage																							
5	Accumulated Ratemaking BLM					0	0	0	0					2010						0	0	0		
6														2011						0	0	0		
7	Accumulated Ratemaking Fed Tax					0	0	0	0					2012						0	0	0		
8														BLM Ratio						0.9672	0.9624	0.0000		
9	Difference					0	0	0	0															
10	Federal Inc. Tax Rate					35%	35%	35%	35%															
11																								
12	Accum. Def'd Federal Income Tax					0	0	0	0															
13																								
14																								
15	Total 86 TRA - Capitalized Interest Adjustment													BLM						0	0	0		
16														RM						0	0	0		
17	Deferred Tax Balance					0	0	0	0															
18																								
19	WEIGHTED AVERAGE							0	0															
20																								
21																								
22						2009	2010	2011	2012											Accum Ratemaking BLM Detail				
23	Structures & Improvements					Year 1	Year 2	Year 3	Year 4											2010	2011	2012		
24	Transmission																							
25	Accumulated Ratemaking BLM					6	7	9	10					2010						0	0	0		
26														2011						0	0	0		
27	Accumulated Ratemaking Fed Tax					8	10	12	13					2012						0	0	0		
28														BLM Ratio						0.9672	0.9624	0.0000		
29	Difference					(2)	(2)	(3)	(3)															
30	Federal Inc. Tax Rate					35%	35%	35%	35%															
31																								
32	Accum. Def'd Federal Income Tax					(1)	(1)	(1)	(1)															
33																								
34																								
35	Total 86 TRA - Capitalized Interest Adjustment													BLM						1	1	1		
36														RM						2	2	2		
37	Deferred Tax Balance					(1)	(1)	(1)	(1)															
38																								
39	WEIGHTED AVERAGE						(1)	(1)	(1)															
40																								
41																								
42						2009	2010	2011	2012											Pre 2010 Vintage Assets Depn				
43	Structures & Improvements					Year 1	Year 2	Year 3	Year 4											2010	2011	2012		
44	Distribution																							
45	Accumulated Ratemaking BLM					23	29	35	41					2010						0	0	0		
46														2011						0	0	0		
47	Accumulated Ratemaking Fed Tax					23	28	34	39					2012						0	0	0		
48														BLM Ratio						0.9672	0.9624	0.0000		
49	Difference					0	1	1	2															
50	Federal Inc. Tax Rate					35%	35%	35%	35%															
51																								
52	Accum. Def'd Federal Income Tax					0	0	1	1															
53																								
54																								
55	Total 86 TRA - Capitalized Interest Adjustment													BLM						6	6	6		
56														RM						5	5	5		
57	Deferred Tax Balance					0	0	1	1															
58																								
59	WEIGHTED AVERAGE						0	0	1															
60																								
61																								
62						2009	2010	2011	2012											Accum Ratemaking BLM Detail				
63	Structures & Improvements					Year 1	Year 2	Year 3	Year 4											2010	2011	2012		
64	General Plant																							
65	Accumulated Ratemaking BLM					2,872	2,885	3,474	9,198					2010						0	596	689		
66														2011						0	5,242	0		
67	Accumulated Ratemaking Fed Tax					918	923	1,547	2,737					2012							0	0	0	
68														BLM Ratio						0.9672	0.9624	0.0000		
69	Difference					1,954	1,961	1,927	6,461															
70	Federal Inc. Tax Rate					35%	35%	35%	35%															
71																								
72	Accum. Def'd Federal Income Tax					684	686	674	2,261															
73																								
74																								
75	Total 86 TRA - Capitalized Interest Adjustment													BLM						13	13	13		
76														RM						5	5	5		
77	Deferred Tax Balance					684	686	674	2,261															
78																								
79	WEIGHTED AVERAGE						685	680	1,468															
80																								
81																								
82																								
														Total BLM								0	596	5,931

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1		SCG Shared Services ADFIT																		
2						2009	2010	2011	2012								Accum Ratemaking BLM Detail			
3		Hardware				Year 1	Year 2	Year 3	Year 4							2010	2011	2012		
4																				
5		Accumulated Ratemaking BLM				46,862	52,315	64,084	84,052							2010	548	4,299	4,299	
6																2011		2,691	10,669	
7		Accumulated Ratemaking Fed Tax				50,219	55,554	64,295	75,958							2012			423	
8																BLM Ratio	0.9835	0.9762	0.9710	
9		Difference				(3,357)	(3,238)	(211)	8,094											
10		Federal Inc. Tax Rate				35%	35%	35%	35%											
11																				
12		Accum. Def'd Federal Income Tax				(1,175)	(1,133)	(74)	2,833											
13																				
14																				
15		Total 86 TRA - Capitalized Interest Adjustment					376	841	272							BLM	4,914	4,914	4,914	
16																RM	2,502	2,502	2,502	
17		Deferred Tax Balance				(1,175)	(758)	767	3,106											
18																				
19		WEIGHTED AVERAGE					(966)	5	1,936											
20																				
21																				
22																Total BLM	548	6,989	15,391	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T			
1		SCG Shared Services ADFIT																					
2			2009 Year 1				2010 Year 2				2011 Year 3				2012 Year 4				Accum Ratemaking BLM Detail				
3		Computer Software																					
4		2-4 Yrs																					
5																							
6			15				22				22				22				2010		0	0	0
7			15				19				19				19				2011		0	0	0
8																			2012		0	0	0
9			0				3				3				3				BLM Ratio		0.1517	0.3232	0.2404
10			35%				35%				35%				35%								
11			0				1				1				1				Pre 2010 Vintage Depn				
12																			2010		7	0	0
13																			2011		4	0	0
14																			2012				
15							188				421				136				BLM				
16																			RM				
17			0				189				422				137								
18																							
19			WEIGHTED AVERAGE				94				305				279								
20																							
21																							
22			2009 Year 1				2010 Year 2				2011 Year 3				2012 Year 4				Accum Ratemaking BLM Detail				
23		Computer Software																					
24		5-8 Yrs																					
25																							
26			2,690				3,415				4,860				8,226				2010		947	3,519	3,519
27			18,164				19,153				21,602				25,238				2011		1,018	6,832	6,832
28																			2012			180	180
29			0				(957)				(2,566)				(3,372)				BLM Ratio		0.1517	0.3232	0.2404
30			35%				35%				35%				35%								
31			0				(335)				(898)				(1,180)				Pre 2010 Vintage Depn				
32																			2010		582	582	582
33																			2011		254	254	254
34																			2012				
35							0				0				0				BLM				
36																			RM				
37			(5,416)				(5,508)				(5,860)				(5,954)								
38																							
39			WEIGHTED AVERAGE				(5,462)				(5,684)				(5,907)								
40																							
41																							
42			2009 Year 1				2010 Year 2				2011 Year 3				2012 Year 4				Accum Ratemaking BLM Detail				
43		Computer Software																					
44		9-12 Yrs																					
45																							
46			0				232				967				4,061				2010		1,533	4,846	4,846
47			0				1,189				3,534				7,433				2011			0	7,299
48																			2012			0	0
49			0				(957)				(2,566)				(3,372)				BLM Ratio		0.1517	0.3232	0.0000
50			35%				35%				35%				35%								
51			0				(335)				(898)				(1,180)				Pre 2010 Vintage Depn				
52																			2010		0	0	0
53																			2011		0	0	0
54							0				0				0				BLM				
55																			RM				
56			0				(335)				(898)				(1,180)								
57																							
58			WEIGHTED AVERAGE				(167)				(616)				(1,039)								
59																							
60																							
61																							
62			2009 Year 1				2010 Year 2				2011 Year 3				2012 Year 4				Accum Ratemaking BLM Detail				
63		Computer Software																					
64		15 Yrs																					
65																							
66			53,624				54,565				55,850				57,680				2010		1,171	3,514	3,514
67			59,226				60,825				63,215				65,784				2011			0	0
68																			2012			2,340	2,340
69			(5,602)				(6,259)				(7,364)				(8,103)				BLM Ratio		0.1517	0.3232	0.2404
70			35%				35%				35%				35%								
71			(1,961)				(2,191)				(2,577)				(2,836)				Pre 2010 Vintage Depn				
72																			2010		764	752	735
73																			2011		690	690	690
74							0				0				0				BLM				
75																			RM				
76			(1,961)				(2,191)				(2,577)				(2,836)								
77																							
78			WEIGHTED AVERAGE				(2,076)				(2,384)				(2,707)								
79																							
80																							
81																							
82			2009 Year 1				2010 Year 2				2011 Year 3				2012 Year 4				Accum Ratemaking BLM Detail				
83		Computer Software																					
84		20 Yrs																					
85																							
86			0				0				0				0				2010		0	0	0
87			0				0				0				0				2011			0	0
88																			2012			0	0
89			0				0				0				0				BLM Ratio		0.1517	0.3232	0.2404
90			35%				35%				35%				35%								
91			0				0				0				0				Pre 2010 Vintage Depn				
92																			2010		0	0	0
93																			2011		0	0	0
94																			2012				
95							0				0				0				BLM				
96																			RM				
97			0				0				0				0								
98																							
99			WEIGHTED AVERAGE				0				0				0								
100																							
101																							
102																			Total BLM		3,652	12,897	28,530

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1		SCG Shared Services ADFIT																		
2						2009		2010		2011		2012				Accum Ratemaking BLM Detail				
3		Miscellaneous				Year 1		Year 2		Year 3		Year 4				2010	2011	2012		
4																				
5																				
6		Accumulated Ratemaking BLM				0		0		0		0		2006		0	0	0		
7														2007			0	0		
8		Accumulated Ratemaking Fed Tax				0		0		0		0		2008				0		
9														BLM Ratio		0.0000	0.0000	0.0000		
10		Difference				0		0		0		0								
11		Federal Inc. Tax Rate				35%		35%		35%		35%								
12																				
13		Accum. Def'd Federal Income Tax				0		0		0		0				Pre 2010 Vintage Assets Depn				
14																2010	2011	2012		
15														BLM		0	0	0		
16		Total 86 TRA - Capitalized Interest Adjustment						188		421		136		RM		0	0	0		
17																				
18		Deferred Tax Balance				0		188		421		136								
19																				
20		WEIGHTED AVERAGE						94		304		278								
21																				
22																				
23														Total BLM		0	0	0		