

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

A.10-12-005
(Filed December 15, 2010)

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

A.10-12-006
(Filed December 15, 2010)

Exhibit No.: (SCG-17-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF BRUCE A. FOLKMANN
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JULY 2011



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**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Workpaper Index**

Witness: Bruce Folkmann

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Witness: Bruce Folkmann

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Witness: Bruce Folkmann

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Witness: Bruce Folkmann

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Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: A Finance

Workpaper: A

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	141	160	161	178	178	169	176	176
Labor Costs	\$ 12,846	\$ 14,333	\$ 15,960	\$ 18,450	\$ 19,568	\$ 18,252	\$ 18,294	\$ 18,294
Non-Labor Costs	33,033	28,448	29,453	31,216	28,378	35,679	39,668	39,605
Total Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 53,931</u>	<u>\$ 57,961</u>	<u>\$ 57,899</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,383	\$ 1,686	\$ 1,390	\$ 1,578	\$ 3,067	\$ 3,133	\$ 3,855	\$ 2,862
So Cal Gas	2,440	2,385	2,151	2,420	2,762	3,491	4,115	4,159
Subtotal - Utility	<u>4,823</u>	<u>4,070</u>	<u>3,541</u>	<u>3,998</u>	<u>5,828</u>	<u>6,623</u>	<u>7,970</u>	<u>7,021</u>
Global/Retained	14,651	10,982	10,135	15,248	10,495	15,696	18,184	18,832
Total Direct Assignments	<u>\$ 19,474</u>	<u>\$ 15,053</u>	<u>\$ 13,676</u>	<u>\$ 19,246</u>	<u>\$ 16,323</u>	<u>\$ 22,319</u>	<u>\$ 26,154</u>	<u>\$ 25,853</u>
ALLOCATIONS								
SDG&E	\$ 7,321	\$ 7,379	\$ 7,938	\$ 8,648	\$ 8,498	\$ 9,473	\$ 10,089	\$ 9,696
So Cal Gas	8,439	8,666	8,949	9,440	9,406	8,932	9,215	9,585
Subtotal - Utility	<u>15,760</u>	<u>16,045</u>	<u>16,886</u>	<u>18,088</u>	<u>17,904</u>	<u>18,405</u>	<u>19,305</u>	<u>19,281</u>
Global/Retained	10,645	11,683	14,850	12,332	13,718	13,206	12,503	12,765
Total Allocations	<u>\$ 26,405</u>	<u>\$ 27,728</u>	<u>\$ 31,737</u>	<u>\$ 30,420</u>	<u>\$ 31,622</u>	<u>\$ 31,611</u>	<u>\$ 31,808</u>	<u>\$ 32,046</u>
BILLED COSTS								
SDG&E	\$ 9,704	\$ 9,065	\$ 9,328	\$ 10,227	\$ 11,565	\$ 12,606	\$ 13,944	\$ 12,559
So Cal Gas	10,879	11,051	11,100	11,860	12,168	12,423	13,331	13,743
Subtotal - Utility	<u>20,583</u>	<u>20,116</u>	<u>20,427</u>	<u>22,087</u>	<u>23,733</u>	<u>25,028</u>	<u>27,275</u>	<u>26,302</u>
Global/Retained	25,296	22,665	24,986	27,580	24,213	28,902	30,687	31,597
Total Billed Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 53,931</u>	<u>\$ 57,961</u>	<u>\$ 57,899</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: A Finance
Workpaper: A Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 11,565	\$ 12,168	\$ 24,213	\$ 47,946	178
Net impact of reorganization transfers and filling vacancies, and other non-recurring costs.	(136)	(248)	(1,872)	(2,255)	(9)
New cost center created to oversee Risk Management practices.	186	186	379	751	6
Bank, agency, and lines of credit renewal fees	(120)	1,557	8,818	10,255	
External audit fee increases.	539	539	125	1,203	
Change in Allocation 2009-2012	<u>524</u>	<u>(458)</u>	<u>(67)</u>	<u>(1)</u>	
Total Change from 2009	\$ 994	\$ 1,575	\$ 7,384	\$ 9,953	(3)
2012 - TEST YEAR	<u>\$ 12,559</u>	<u>\$ 13,743</u>	<u>\$ 31,597</u>	<u>\$ 57,899</u>	<u>175</u>
Allocations	\$ 9,696	\$ 9,585	\$ 12,766	\$ 32,047	
Direct Assignments	<u>2,862</u>	<u>4,158</u>	<u>18,831</u>	<u>25,851</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 12,559</u>	<u>\$ 13,743</u>	<u>\$ 31,597</u>	<u>\$ 57,899</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Finance

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
A-1.1	1100-0039-EXECUTIVE VP & CFO	(52)	(59)	(111)
A-1	CFO	(52)	(59)	(111)
A-2.1	1100-0338-SVP - CONTROLLER	39	19	58
A-2.2	1100-0054-ASSISTANT CONTROLLER - CORP	7	(5)	3
A-2.3	1100-0044-ASSISTANT CONTROLLER	-	-	-
A-2.4	1100-0012-CORPORATE ACCT SPECIAL PROJECTS	8	(5)	3
A-2.5	1100-0345-DIR OF CORP FINL ACCTG	-	-	-
A-2.6	1100-0049-CORPORATE CENTER ACCOUNTING	21	(13)	8
A-2.7	1100-0051-CORPORATE & GLOBAL ACCTG	59	59	118
A-2.8	1100-0386-SEMPRA FINANCIAL STAFF	-	-	-
A-2.9	1100-1346-BANK REC & ESCHEATMENT	-	-	-
A-2.10	1100-0390-SOX COMPLIANCE	13	(8)	5
A-2.11	1100-0347-ACCOUNTING RESEARCH	14	(9)	5
A-2.12	1100-0047-FINANCIAL REPORTING DIREC	15	(10)	6
A-2.13	1100-0048-FINANCIAL REPORTING	26	(16)	10
A-2.14	1100-0219-FINANCIAL REPORTING D&T FEES	167	(105)	62
A-2	Accounting Services	369	(92)	277
A-3.1	1100-0046-VP OF CORPORATE TAX	(9)	(30)	(39)
A-3.2	1100-0045-CORPORATE TAX ACCTG & SYSTEMS	(33)	(64)	(98)
A-3.3	1100-0373-DOMESTIC TAX COMPLIANCE	(38)	(73)	(111)
A-3.4	1100-0374-INTL TAX	(22)	(42)	(63)
A-3.5	1100-0376-TRANSACTIONAL TAX	(16)	(30)	(46)
A-3.6	1100-0399-TAX LAW GROUP	(26)	(50)	(76)
A-3	Tax Services	(144)	(289)	(433)
A-4.1	1100-0112-SVP TREASURER & STAFF	111	103	215
A-4.2	1100-0113-CASH MANAGEMENT	23	(14)	9
A-4.3	1100-0119-FINANCE DIRECTOR	24	(15)	9
A-4.4	1100-0120-PENS & TRUST INV DIR	20	(12)	7
A-4.5	1100-0224-CORPORATE - CASH MGMT	3	(2)	1
A-4.6	1100-0225-CORP - TTEE & RATE AGNCY	-	-	-
A-4.7	1100-0393-CORP ECONOMIC ANALYSIS	0	(0)	0
A-4.8	1100-0052-VP - MERGERS & ACQUISITIONS	-	-	-
A-4.9	1100-0392-CORPORATE DEVELOPMENT	-	-	-
A-4.10	1100-0059-DEVELOPMENT - REED	-	-	-
A-4.11	1100-0060-DEVELOPMENT - SAHAGIAN	-	-	-
A-4	Treasury	181	60	240

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Finance

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
A-5.1	1100-0375-VP - INVESTOR RELATIONS	11	(7)	4
A-5.2	1100-0042-INVESTOR RELATIONS	45	(28)	17
A-5	Investor Relations	56	(35)	21
A-6.1	1100-0298-VP - CORPORATE PLANNING	29	23	52
A-6.2	1100-0299-FIVE-YEAR BUSINESS PLANNING	12	(12)	0
A-6.3	1100-0053-ONE-YEAR BUSINESS PLANNING	5	(5)	(0)
A-6.4	1100-0326-CORP BUDGETS & REPORTING	9	(9)	0
A-6.5	1100-0342-FINL SYSTEMS	6	(6)	0
A-6	Corporate Planning	60	(8)	52
A-7.1	1100-0010-VP RISK ANALYSIS & MGMT	-	-	-
A-7.2	1100-0114-RISK MANAGEMENT	19	(12)	7
A-7.3	1100-0121-ENERGY RISK MGMT VP	NA	NA	-
A-7	Risk Management	19	(12)	7
A-8.1	1100-0340-ACCTG & FINANCE ROTATION	36	(23)	13
A-8.2	1100-0344-ACCTG & FIN INTERNSHIP	-	-	-
A-8	Financial Leadership Program	36	(23)	13
Change in Allocation 2009-2012		524	(458)	66

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation
(\$000's)

Division: A Finance

Witness: Bruce Folkmann

Workpaper: A - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs <small>(A + B)</small>		E Standard Escalated 2012 \$'s <small>(A X D)</small>	F Total Escalated Costs <small>(B + E)</small>
A-1 CFO						
Labor	\$ 661	\$ -	\$ 661	1.0680	\$ 706	\$ 706
Non-Labor	247	-	247	1.0727	265	265
Total	<u>909</u>	<u>-</u>	<u>909</u>		<u>972</u>	<u>972</u>
A-2 Accounting Services						
Labor	3,714	-	3,714	1.0680	3,966	3,966
Non-Labor	7,065	-	7,065	1.0727	7,578	7,578
Total	<u>10,778</u>	<u>-</u>	<u>10,778</u>		<u>11,544</u>	<u>11,544</u>
A-3 Tax Services						
Labor	5,556	-	5,556	1.0680	5,934	5,934
Non-Labor	2,567	-	2,567	1.0727	2,754	2,754
Total	<u>8,123</u>	<u>-</u>	<u>8,123</u>		<u>8,687</u>	<u>8,687</u>
A-4 Treasury						
Labor	3,162	-	3,162	1.0680	3,377	3,377
Non-Labor	1,879	25,797	27,676	1.0727	2,015	27,812
Total	<u>5,041</u>	<u>25,797</u>	<u>30,838</u>		<u>5,393</u>	<u>31,190</u>
A-5 Investor Relations						
Labor	1,009	-	1,009	1.0680	1,077	1,077
Non-Labor	760	518	1,278	1.0727	815	1,333
Total	<u>1,769</u>	<u>518</u>	<u>2,287</u>		<u>1,893</u>	<u>2,411</u>
A-6 Corporate Planning						
Labor	1,726	-	1,726	1.0680	1,843	1,843
Non-Labor	490	-	490	1.0727	526	526
Total	<u>2,216</u>	<u>-</u>	<u>2,216</u>		<u>2,369</u>	<u>2,369</u>
A-7 Risk Management						
Labor	1,235	-	1,235	1.0680	1,319	1,319
Non-Labor	121	-	121	1.0727	130	130
Total	<u>1,356</u>	<u>-</u>	<u>1,356</u>		<u>1,449</u>	<u>1,449</u>
A-8 Financial Leadership Program						
Labor	1,231	-	1,231	1.0680	1,315	1,315
Non-Labor	161	-	161	1.0727	172	172
Total	<u>1,392</u>	<u>-</u>	<u>1,392</u>		<u>1,488</u>	<u>1,488</u>
Total Finance						
Labor	18,294	-	18,294	1.0680	19,538	19,538
Non-Labor	13,290	26,315	39,605	1.0727	14,256	40,571
Total	<u>\$ 31,584</u>	<u>\$ 26,315</u>	<u>\$ 57,899</u>		<u>\$ 33,794</u>	<u>\$ 60,109</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: A Finance

Workpaper: A Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	141	160	161	178	178	169	176	176
Labor Costs	\$ 12,846	\$ 14,333	\$ 15,960	\$ 18,450	\$ 19,568	\$ 18,569	\$ 19,080	\$ 19,538
Non-Labor Costs	33,033	28,448	29,453	31,216	28,378	35,918	40,252	40,571
Total Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 54,487</u>	<u>\$ 59,333</u>	<u>\$ 60,109</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,383	\$ 1,686	\$ 1,390	\$ 1,578	\$ 3,067	\$ 3,138	\$ 3,871	\$ 2,869
So Cal Gas	2,440	2,385	2,151	2,420	2,762	3,494	4,126	4,176
Subtotal - Utility	<u>4,823</u>	<u>4,070</u>	<u>3,541</u>	<u>3,998</u>	<u>5,828</u>	<u>6,632</u>	<u>7,997</u>	<u>7,046</u>
Global/Retained	14,651	10,982	10,135	15,248	10,495	15,699	18,194	18,848
Total Direct Assignments	<u>\$ 19,474</u>	<u>\$ 15,053</u>	<u>\$ 13,676</u>	<u>\$ 19,246</u>	<u>\$ 16,323</u>	<u>\$ 22,331</u>	<u>\$ 26,191</u>	<u>\$ 25,893</u>
ALLOCATIONS								
SDG&E	\$ 7,321	\$ 7,379	\$ 7,938	\$ 8,648	\$ 8,498	\$ 9,639	\$ 10,518	\$ 10,363
So Cal Gas	8,439	8,666	8,949	9,440	9,406	9,089	9,607	10,243
Subtotal - Utility	<u>15,760</u>	<u>16,045</u>	<u>16,886</u>	<u>18,088</u>	<u>17,904</u>	<u>18,728</u>	<u>20,125</u>	<u>20,606</u>
Global/Retained	10,645	11,683	14,850	12,332	13,718	13,428	13,017	13,610
Total Allocations	<u>\$ 26,405</u>	<u>\$ 27,728</u>	<u>\$ 31,737</u>	<u>\$ 30,420</u>	<u>\$ 31,622</u>	<u>\$ 32,156</u>	<u>\$ 33,142</u>	<u>\$ 34,216</u>
BILLED COSTS								
SDG&E	\$ 9,704	\$ 9,065	\$ 9,328	\$ 10,227	\$ 11,565	\$ 12,778	\$ 14,390	\$ 13,232
So Cal Gas	10,879	11,051	11,100	11,860	12,168	12,582	13,733	14,419
Subtotal - Utility	<u>20,583</u>	<u>20,116</u>	<u>20,427</u>	<u>22,087</u>	<u>23,733</u>	<u>25,360</u>	<u>28,122</u>	<u>27,652</u>
Global/Retained	25,296	22,665	24,986	27,580	24,213	29,127	31,211	32,457
Total Billed Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 54,487</u>	<u>\$ 59,333</u>	<u>\$ 60,109</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-1 CFO

Witness: Bruce Folkmann

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 730	\$ 632	\$ 610	\$ 644	\$ 664	\$ 661	\$ 661	\$ 661
Non-Labor Costs	223	388	797	178	336	247	247	247
Total Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 909</u>	<u>\$ 909</u>	<u>\$ 909</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 63	\$ 6	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	78	7	0	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>141</u>	<u>13</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	43	537	5	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 184</u>	<u>\$ 550</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 259	\$ 219	\$ 225	\$ 257	\$ 339	\$ 398	\$ 469	\$ 261
So Cal Gas	319	266	270	287	344	210	187	259
Subtotal - Utility	<u>579</u>	<u>486</u>	<u>495</u>	<u>543</u>	<u>683</u>	<u>608</u>	<u>656</u>	<u>520</u>
Global/Retained	374	350	361	273	316	301	253	389
Total Allocations	<u>\$ 953</u>	<u>\$ 835</u>	<u>\$ 857</u>	<u>\$ 816</u>	<u>\$ 1,000</u>	<u>\$ 909</u>	<u>\$ 909</u>	<u>\$ 909</u>
BILLED COSTS								
SDG&E	\$ 259	\$ 282	\$ 231	\$ 257	\$ 339	\$ 398	\$ 469	\$ 261
So Cal Gas	319	344	277	287	344	210	187	259
Subtotal - Utility	<u>579</u>	<u>627</u>	<u>508</u>	<u>544</u>	<u>683</u>	<u>608</u>	<u>656</u>	<u>520</u>
Global/Retained	374	393	899	278	316	301	253	389
Total Billed Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 909</u>	<u>\$ 909</u>	<u>\$ 909</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-1 CFO
Cost Center: 1100-0039-EXECUTIVE VP & CFO
Workpaper: A-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 339	\$ 344	\$ 316	\$ 1,000	2
2009 included non-recurring Travel expenses.	(26)	(26)	(39)	(91)	
Change in Allocation 2009-2012	<u>(52)</u>	<u>(59)</u>	<u>111</u>	<u>-</u>	
Total Change from 2009	\$ (78)	\$ (85)	\$ 72	\$ (91)	-
2012 - TEST YEAR	<u>\$ 261</u>	<u>\$ 259</u>	<u>\$ 389</u>	<u>\$ 909</u>	<u>2</u>
2012 ALLOCATION METHOD					
Avg - CFO	<u>28.72%</u>	<u>28.50%</u>	<u>42.78%</u>	<u>100.00%</u>	
Allocations	\$ 261	\$ 259	\$ 389	\$ 909	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 261</u>	<u>\$ 259</u>	<u>\$ 389</u>	<u>\$ 909</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-1 CFO

Witness: Bruce Folkmann

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 730	\$ 632	\$ 610	\$ 644	\$ 664	\$ 673	\$ 690	\$ 706
Non-Labor Costs	223	388	797	178	336	252	258	265
Total Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 925</u>	<u>\$ 948</u>	<u>\$ 972</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 63	\$ 6	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	78	7	0	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>141</u>	<u>13</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	43	537	5	-	-	(0)	0
Total Direct Assignments	<u>\$ 0</u>	<u>\$ 184</u>	<u>\$ 550</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 0</u>
ALLOCATIONS								
SDG&E	\$ 259	\$ 219	\$ 225	\$ 257	\$ 339	\$ 405	\$ 489	\$ 279
So Cal Gas	319	266	270	287	344	214	195	277
Subtotal - Utility	<u>579</u>	<u>486</u>	<u>495</u>	<u>543</u>	<u>683</u>	<u>618</u>	<u>684</u>	<u>556</u>
Global/Retained	374	350	361	273	316	307	264	416
Total Allocations	<u>\$ 953</u>	<u>\$ 835</u>	<u>\$ 857</u>	<u>\$ 816</u>	<u>\$ 1,000</u>	<u>\$ 925</u>	<u>\$ 948</u>	<u>\$ 972</u>
BILLED COSTS								
SDG&E	\$ 259	\$ 282	\$ 231	\$ 257	\$ 339	\$ 405	\$ 489	\$ 279
So Cal Gas	319	344	277	287	344	214	195	277
Subtotal - Utility	<u>579</u>	<u>627</u>	<u>508</u>	<u>544</u>	<u>683</u>	<u>618</u>	<u>684</u>	<u>556</u>
Global/Retained	374	393	899	278	316	307	264	416
Total Billed Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 925</u>	<u>\$ 948</u>	<u>\$ 972</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-2 Accounting Services
 Workpaper: A-2

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	40	40	40	45	45	34	35	35
Labor Costs	\$ 3,262	\$ 3,344	\$ 3,770	\$ 4,162	\$ 4,439	\$ 3,807	\$ 3,714	\$ 3,714
Non-Labor Costs	6,235	5,725	7,131	6,160	6,379	6,693	6,844	7,065
Total Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,500</u>	<u>\$ 10,557</u>	<u>\$ 10,778</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 35	\$ 141	\$ 33	\$ 67	\$ -	\$ -	\$ -
So Cal Gas	41	106	126	95	129	-	-	-
Subtotal - Utility	<u>73</u>	<u>140</u>	<u>267</u>	<u>128</u>	<u>196</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	63	(12)	491	873	454	-	-	-
Total Direct Assignments	<u>\$ 137</u>	<u>\$ 128</u>	<u>\$ 758</u>	<u>\$ 1,001</u>	<u>\$ 649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3,298	\$ 3,170	\$ 3,536	\$ 3,603	\$ 3,614	\$ 4,010	\$ 4,038	\$ 4,287
So Cal Gas	3,547	3,483	3,730	3,853	4,094	4,023	4,175	4,279
Subtotal - Utility	<u>6,845</u>	<u>6,653</u>	<u>7,266</u>	<u>7,457</u>	<u>7,708</u>	<u>8,032</u>	<u>8,212</u>	<u>8,566</u>
Global/Retained	2,515	2,288	2,877	1,865	2,461	2,468	2,345	2,212
Total Allocations	<u>\$ 9,360</u>	<u>\$ 8,941</u>	<u>\$ 10,143</u>	<u>\$ 9,322</u>	<u>\$ 10,169</u>	<u>\$ 10,500</u>	<u>\$ 10,557</u>	<u>\$ 10,778</u>
BILLED COSTS								
SDG&E	\$ 3,330	\$ 3,204	\$ 3,677	\$ 3,636	\$ 3,681	\$ 4,010	\$ 4,038	\$ 4,287
So Cal Gas	3,588	3,589	3,856	3,948	4,223	4,023	4,175	4,279
Subtotal - Utility	<u>6,918</u>	<u>6,793</u>	<u>7,534</u>	<u>7,584</u>	<u>7,904</u>	<u>8,032</u>	<u>8,212</u>	<u>8,566</u>
Global/Retained	2,578	2,276	3,368	2,738	2,914	2,468	2,345	2,212
Total Billed Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,500</u>	<u>\$ 10,557</u>	<u>\$ 10,778</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-2 Accounting Services
Workpaper: A-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 3,681	\$ 4,223	\$ 2,914	\$ 10,818	45
Labor staffing changes as a result of the reorganization and filling vacancies.	(211)	(299)	(341)	(850)	(10)
Non-recurring expenses in 2009 for software implementation, unclaimed property and one-time salary expense.	(91)	(92)	(208)	(391)	
Deloitte external audit fees increase based on expanded business operations.	347	321	35	703	
\$500K non-recurring credit in 2009 by Deloitte for client retention and relief during the financial crisis.	192	218	91	500	
Change in Allocation 2009-2012	<u>369</u>	<u>(92)</u>	<u>(277)</u>	<u>(0)</u>	
Total Change from 2009	\$ 606	\$ 56	\$ (702)	\$ (40)	(10)
2012 - TEST YEAR	<u>\$ 4,287</u>	<u>\$ 4,279</u>	<u>\$ 2,212</u>	<u>\$ 10,778</u>	<u>35</u>
Allocations	\$ 4,287	\$ 4,279	\$ 2,213	\$ 10,778	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 4,287</u>	<u>\$ 4,279</u>	<u>\$ 2,212</u>	<u>\$ 10,778</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-2 Accounting Services
 Workpaper: A-2 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	40	40	40	45	45	34	35	35
Labor Costs	\$ 3,262	\$ 3,344	\$ 3,770	\$ 4,162	\$ 4,439	\$ 3,873	\$ 3,873	\$ 3,966
Non-Labor Costs	6,235	5,725	7,131	6,160	6,379	6,816	7,144	7,578
Total Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,689</u>	<u>\$ 11,017</u>	<u>\$ 11,544</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 35	\$ 141	\$ 33	\$ 67	\$ -	\$ -	\$ -
So Cal Gas	41	106	126	95	129	-	-	-
Subtotal - Utility	<u>73</u>	<u>140</u>	<u>267</u>	<u>128</u>	<u>196</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	63	(12)	491	873	454	(0)	0	-
Total Direct Assignments	<u>\$ 137</u>	<u>\$ 128</u>	<u>\$ 758</u>	<u>\$ 1,001</u>	<u>\$ 649</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3,298	\$ 3,170	\$ 3,536	\$ 3,603	\$ 3,614	\$ 4,082	\$ 4,213	\$ 4,592
So Cal Gas	3,547	3,483	3,730	3,853	4,094	4,095	4,356	4,583
Subtotal - Utility	<u>6,845</u>	<u>6,653</u>	<u>7,266</u>	<u>7,457</u>	<u>7,708</u>	<u>8,177</u>	<u>8,570</u>	<u>9,176</u>
Global/Retained	2,515	2,288	2,877	1,865	2,461	2,512	2,447	2,369
Total Allocations	<u>\$ 9,360</u>	<u>\$ 8,941</u>	<u>\$ 10,143</u>	<u>\$ 9,322</u>	<u>\$ 10,169</u>	<u>\$ 10,689</u>	<u>\$ 11,017</u>	<u>\$ 11,544</u>
BILLED COSTS								
SDG&E	\$ 3,330	\$ 3,204	\$ 3,677	\$ 3,636	\$ 3,681	\$ 4,082	\$ 4,213	\$ 4,592
So Cal Gas	3,588	3,589	3,856	3,948	4,223	4,095	4,356	4,583
Subtotal - Utility	<u>6,918</u>	<u>6,793</u>	<u>7,534</u>	<u>7,584</u>	<u>7,904</u>	<u>8,177</u>	<u>8,570</u>	<u>9,176</u>
Global/Retained	2,578	2,276	3,368	2,738	2,914	2,512	2,447	2,369
Total Billed Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,689</u>	<u>\$ 11,017</u>	<u>\$ 11,544</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0338-SVP - CONTROLLER

Workpaper: A-2.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 326	\$ 428	\$ 530	\$ 533	\$ 560	\$ 512	\$ 512	\$ 512
Non-Labor Costs	311	498	108	213	156	214	214	214
Total Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	(1)	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(5)	75	73	52	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ 74</u>	<u>\$ 73</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 141	\$ 219	\$ 95	\$ 153	\$ 150	\$ 187	\$ 191	\$ 196
So Cal Gas	171	270	112	170	163	187	189	190
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>374</u>	<u>381</u>	<u>386</u>
Global/Retained	325	441	357	349	352	352	345	340
Total Allocations	<u>\$ 637</u>	<u>\$ 930</u>	<u>\$ 564</u>	<u>\$ 672</u>	<u>\$ 665</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>
BILLED COSTS								
SDG&E	\$ 141	\$ 219	\$ 96	\$ 153	\$ 150	\$ 187	\$ 191	\$ 196
So Cal Gas	171	270	111	170	163	187	189	190
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>374</u>	<u>381</u>	<u>386</u>
Global/Retained	325	436	431	422	403	352	345	340
Total Billed Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0338-SVP - CONTROLLER
Workpaper: A-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 150	\$ 163	\$ 403	\$ 716	2
Employee salary charged to Global for specific project in 2009.	-	-	(23)	(23)	
Non-recurring labor charge in 2009.	(10)	(11)	(24)	(45)	
Non-recurring refund in 2009 for unclaimed property.	18	19	41	78	
Change in Allocation 2009-2012	39	19	(58)	(1)	
Total Change from 2009	\$ 46	\$ 27	\$ (64)	\$ 9	-
2012 - TEST YEAR	\$ 196	\$ 190	\$ 340	\$ 726	2
2012 ALLOCATION METHOD					
Avg - Controller	27.02%	26.16%	46.81%	100.00%	
Allocations	\$ 196	\$ 190	\$ 340	\$ 726	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 196	\$ 190	\$ 340	\$ 726	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0338-SVP - CONTROLLER

Workpaper: A-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 326	\$ 428	\$ 530	\$ 533	\$ 560	\$ 521	\$ 534	\$ 546
Non-Labor Costs	311	498	108	213	156	218	223	230
Total Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 776</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	(1)	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(5)	75	73	52	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ 74</u>	<u>\$ 73</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 141	\$ 219	\$ 95	\$ 153	\$ 150	\$ 190	\$ 200	\$ 210
So Cal Gas	171	270	112	170	163	190	198	203
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>380</u>	<u>397</u>	<u>413</u>
Global/Retained	325	441	357	349	352	358	360	363
Total Allocations	<u>\$ 637</u>	<u>\$ 930</u>	<u>\$ 564</u>	<u>\$ 672</u>	<u>\$ 665</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 776</u>
BILLED COSTS								
SDG&E	\$ 141	\$ 219	\$ 96	\$ 153	\$ 150	\$ 190	\$ 200	\$ 210
So Cal Gas	171	270	111	170	163	190	198	203
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>380</u>	<u>397</u>	<u>413</u>
Global/Retained	325	436	431	422	403	358	360	363
Total Billed Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 776</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 113	\$ 214	\$ 244	\$ 244	\$ 244
Non-Labor Costs	-	-	-	7	12	12	12	12
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 256</u>	<u>\$ 256</u>	<u>\$ 256</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 100	\$ 102	\$ 106
So Cal Gas	-	-	-	55	98	105	106	106
Subtotal - Utility	-	-	-	102	185	205	208	213
Global/Retained	-	-	-	18	41	51	48	43
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 256</u>	<u>\$ 256</u>	<u>\$ 256</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 100	\$ 102	\$ 106
So Cal Gas	-	-	-	55	98	105	106	106
Subtotal - Utility	-	-	-	102	185	205	208	213
Global/Retained	-	-	-	18	41	51	48	43
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 256</u>	<u>\$ 256</u>	<u>\$ 256</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP
Workpaper: A-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 86	\$ 98	\$ 41	\$ 226	2
Filled a partial year vacancy in 2009.	13	13	5	31	
Change in Allocation 2009-2012	<u>7</u>	<u>(5)</u>	<u>(3)</u>	<u>0</u>	
Total Change from 2009	\$ 20	\$ 8	\$ 3	\$ 31	-
2012 - TEST YEAR	<u>\$ 106</u>	<u>\$ 106</u>	<u>\$ 43</u>	<u>\$ 256</u>	<u>2</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 106	\$ 106	\$ 43	\$ 256	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 106</u>	<u>\$ 106</u>	<u>\$ 43</u>	<u>\$ 256</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 113	\$ 214	\$ 248	\$ 255	\$ 261
Non-Labor Costs	-	-	-	7	12	12	13	13
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 261</u>	<u>\$ 267</u>	<u>\$ 274</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 101	\$ 107	\$ 114
So Cal Gas	-	-	-	55	98	107	111	114
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>	<u>185</u>	<u>208</u>	<u>217</u>	<u>227</u>
Global/Retained	-	-	-	18	41	52	50	46
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 261</u>	<u>\$ 267</u>	<u>\$ 274</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 101	\$ 107	\$ 114
So Cal Gas	-	-	-	55	98	107	111	114
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>	<u>185</u>	<u>208</u>	<u>217</u>	<u>227</u>
Global/Retained	-	-	-	18	41	52	50	46
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 261</u>	<u>\$ 267</u>	<u>\$ 274</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0044-ASSISTANT CONTROLLER

Workpaper: A-2.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	1	0	0	0
Labor Costs	\$ 374	\$ 268	\$ 210	\$ 217	\$ 245	\$ 54	\$ -	\$ -
Non-Labor Costs	36	26	9	46	43	5	-	-
Total Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (12)	\$ (15)	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	(55)	(14)	-	-	-	-	-	-
Subtotal - Utility	<u>(67)</u>	<u>(28)</u>	<u>2</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(7)	(31)	(0)	3	5	-	-	-
Total Direct Assignments	<u>\$ (74)</u>	<u>\$ (60)</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 168	\$ 122	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	204	152	-	-	22	-	-	-
Subtotal - Utility	<u>372</u>	<u>274</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	112	79	218	260	240	59	-	-
Total Allocations	<u>\$ 484</u>	<u>\$ 354</u>	<u>\$ 218</u>	<u>\$ 260</u>	<u>\$ 282</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 156	\$ 108	\$ 2	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	149	138	-	-	22	-	-	-
Subtotal - Utility	<u>305</u>	<u>246</u>	<u>2</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	105	48	218	263	245	59	-	-
Total Billed Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0044-ASSISTANT CONTROLLER
Workpaper: A-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 20	\$ 22	\$ 245	\$ 288	1
Cost center eliminated in 2010. Responsibilities merged into cost center 1100-0012.(see Recon workpaper A-2.4)	(20)	(22)	(245)	(288)	(1)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (20)	\$ (22)	\$ (245)	\$ (288)	(1)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0044-ASSISTANT CONTROLLER

Workpaper: A-2.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	1	0	0	0
Labor Costs	\$ 374	\$ 268	\$ 210	\$ 217	\$ 245	\$ 55	\$ -	\$ -
Non-Labor Costs	36	26	9	46	43	6	-	-
Total Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (12)	\$ (15)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(55)	(14)	-	-	-	-	-	-
Subtotal - Utility	<u>(67)</u>	<u>(28)</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(7)	(31)	-	3	5	-	-	-
Total Direct Assignments	<u>\$ (74)</u>	<u>\$ (60)</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 168	\$ 122	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	204	152	-	-	22	-	-	-
Subtotal - Utility	<u>372</u>	<u>274</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	112	79	218	260	240	60	-	-
Total Allocations	<u>\$ 484</u>	<u>\$ 354</u>	<u>\$ 218</u>	<u>\$ 260</u>	<u>\$ 282</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 156	\$ 108	\$ 2	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	149	138	-	-	22	-	-	-
Subtotal - Utility	<u>305</u>	<u>246</u>	<u>2</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	105	48	218	263	245	60	-	-
Total Billed Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207	\$ 273	\$ 273
Non-Labor Costs	-	-	-	-	-	24	24	24
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 296</u>	<u>\$ 296</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 118	\$ 123
So Cal Gas	-	-	-	-	-	95	123	123
Subtotal - Utility	-	-	-	-	-	185	241	246
Global/Retained	-	-	-	-	-	46	55	50
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 296</u>	<u>\$ 296</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 118	\$ 123
So Cal Gas	-	-	-	-	-	95	123	123
Subtotal - Utility	-	-	-	-	-	185	241	246
Global/Retained	-	-	-	-	-	46	55	50
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 296</u>	<u>\$ 296</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS
Workpaper: A-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	-
New cost center to replace cost center 1100-0345 (see Recon workpaper A-2.5)	97	110	46	252	2
Responsibilities merged from cost center 1100-0044. (see Recon workpaper A-2.3)	18	18	7	43	
Change in Allocation 2009-2012	<u>8</u>	<u>(5)</u>	<u>(3)</u>	<u>-</u>	
Total Change from 2009	\$ 123	\$ 123	\$ 50	\$ 296	2
2012 - TEST YEAR	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 50</u>	<u>\$ 296</u>	<u>2</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 123	\$ 123	\$ 50	\$ 296	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 50</u>	<u>\$ 296</u>	

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211	\$ 284	\$ 291
Non-Labor Costs	-	-	-	-	-	24	25	25
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 309</u>	<u>\$ 317</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 123	\$ 131
So Cal Gas	-	-	-	-	-	97	128	131
Subtotal - Utility	-	-	-	-	-	188	251	263
Global/Retained	-	-	-	-	-	47	58	54
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 309</u>	<u>\$ 317</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 123	\$ 131
So Cal Gas	-	-	-	-	-	97	128	131
Subtotal - Utility	-	-	-	-	-	188	251	263
Global/Retained	-	-	-	-	-	47	58	54
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 309</u>	<u>\$ 317</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0345-DIR OF CORP FINL ACCTG

Workpaper: A-2.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	0	0	0
Labor Costs	\$ 194	\$ 193	\$ 215	\$ 209	\$ 212	\$ 67	\$ -	\$ -
Non-Labor Costs	39	46	49	49	40	13	-	-
Total Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	1	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 96	\$ 31	\$ -	\$ -
So Cal Gas	98	102	110	118	109	33	-	-
Subtotal - Utility	179	185	203	219	205	64	-	-
Global/Retained	54	54	61	39	45	16	-	-
Total Allocations	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 251</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 97	\$ 31	\$ -	\$ -
So Cal Gas	98	102	110	118	110	33	-	-
Subtotal - Utility	179	185	203	219	207	64	-	-
Global/Retained	54	54	61	39	46	16	-	-
Total Billed Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0345-DIR OF CORP FINL ACCTG
Workpaper: A-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 97	\$ 110	\$ 46	\$ 252	2
Cost center replaced by new cost center 1100-0012 (see Recon workpaper A-2.4)	(97)	(110)	(46)	(252)	(2)
Change in Allocation 2009-2012	-	-	-	-	-
Total Change from 2009	\$ (97)	\$ (110)	\$ (46)	\$ (252)	(2)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0345-DIR OF CORP FINL ACCTG

Workpaper: A-2.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	0	0	0
Labor Costs	\$ 194	\$ 193	\$ 215	\$ 209	\$ 212	\$ 68	\$ -	\$ -
Non-Labor Costs	39	46	49	49	40	14	-	-
Total Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 96	\$ 32	\$ -	\$ -
So Cal Gas	98	102	110	118	109	33	-	-
Subtotal - Utility	<u>179</u>	<u>185</u>	<u>203</u>	<u>219</u>	<u>205</u>	<u>65</u>	<u>-</u>	<u>-</u>
Global/Retained	54	54	61	39	45	16	-	-
Total Allocations	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 251</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 97	\$ 32	\$ -	\$ -
So Cal Gas	98	102	110	118	110	33	-	-
Subtotal - Utility	<u>179</u>	<u>185</u>	<u>203</u>	<u>219</u>	<u>207</u>	<u>65</u>	<u>-</u>	<u>-</u>
Global/Retained	54	54	61	39	46	16	-	-
Total Billed Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	10	10	12	11	6	6	6	6
Labor Costs	\$ 715	\$ 701	\$ 773	\$ 911	\$ 650	\$ 491	\$ 491	\$ 491
Non-Labor Costs	57	69	19	24	23	16	16	16
Total Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 507</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>1</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4	3	2	-	-	-	-	-
Total Direct Assignments	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 265	\$ 279	\$ 368	\$ 258	\$ 197	\$ 202	\$ 210
So Cal Gas	324	329	329	427	293	208	210	210
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>607</u>	<u>795</u>	<u>551</u>	<u>405</u>	<u>412</u>	<u>421</u>
Global/Retained	178	172	183	140	122	102	95	86
Total Allocations	<u>\$ 769</u>	<u>\$ 765</u>	<u>\$ 790</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 507</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 266	\$ 279	\$ 368	\$ 258	\$ 197	\$ 202	\$ 210
So Cal Gas	324	329	329	427	293	208	210	210
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>608</u>	<u>795</u>	<u>551</u>	<u>405</u>	<u>412</u>	<u>421</u>
Global/Retained	182	175	185	140	122	102	95	86
Total Billed Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 507</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING
Workpaper: A-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 258	\$ 293	\$ 122	\$ 673	6
Full year impact of 2009 staff transfers to new cost center 1100-0051 (see Recon workpaper A-2.7)	(69)	(69)	(28)	(166)	
Change in Allocation 2009-2012	<u>21</u>	<u>(13)</u>	<u>(8)</u>	<u>(0)</u>	
Total Change from 2009	\$ (47)	\$ (82)	\$ (36)	\$ (166)	-
2012 - TEST YEAR	<u>\$ 210</u>	<u>\$ 210</u>	<u>\$ 86</u>	<u>\$ 507</u>	<u>6</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 210	\$ 210	\$ 86	\$ 507	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 210</u>	<u>\$ 210</u>	<u>\$ 86</u>	<u>\$ 507</u>	

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	10	10	12	11	6	6	6	6
Labor Costs	\$ 715	\$ 701	\$ 773	\$ 911	\$ 650	\$ 500	\$ 512	\$ 524
Non-Labor Costs	57	69	19	24	23	16	16	17
Total Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 515</u>	<u>\$ 528</u>	<u>\$ 541</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4	3	2	-	-	-	-	-
Total Direct Assignments	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 265	\$ 279	\$ 368	\$ 258	\$ 200	\$ 211	\$ 225
So Cal Gas	324	329	329	427	293	212	219	225
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>607</u>	<u>795</u>	<u>551</u>	<u>412</u>	<u>430</u>	<u>450</u>
Global/Retained	178	172	183	140	122	103	99	92
Total Allocations	<u>\$ 769</u>	<u>\$ 765</u>	<u>\$ 790</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 515</u>	<u>\$ 528</u>	<u>\$ 541</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 266	\$ 279	\$ 368	\$ 258	\$ 200	\$ 211	\$ 225
So Cal Gas	324	329	329	427	293	212	219	225
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>608</u>	<u>795</u>	<u>551</u>	<u>412</u>	<u>430</u>	<u>450</u>
Global/Retained	182	175	185	140	122	103	99	92
Total Billed Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 515</u>	<u>\$ 528</u>	<u>\$ 541</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	5	6	6	6
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 230	\$ 477	\$ 499	\$ 499
Non-Labor Costs	-	-	-	-	34	14	15	15
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 491</u>	<u>\$ 513</u>	<u>\$ 513</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	27	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ 126	\$ 128
So Cal Gas	-	-	-	-	-	126	131	128
Subtotal - Utility	-	-	-	-	-	245	257	257
Global/Retained	-	-	-	-	236	245	257	257
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236</u>	<u>\$ 491</u>	<u>\$ 513</u>	<u>\$ 513</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ 126	\$ 128
So Cal Gas	-	-	-	-	-	126	131	128
Subtotal - Utility	-	-	-	-	-	245	257	257
Global/Retained	-	-	-	-	264	245	257	257
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 491</u>	<u>\$ 513</u>	<u>\$ 513</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG
Workpaper: A-2.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 264	\$ 264	5
Full year impact of 2009 staff transfers from cost center 1100-0049 (see Recon workpaper A-2.6).	69	69	28	166	
Transferred staff member from Global to consolidate accounting	0	0	83	84	1
Change in Allocation 2009-2012	59	59	(118)	-	
Total Change from 2009	\$ 128	\$ 128	\$ (7)	\$ 250	1
2012 - TEST YEAR	\$ 128	\$ 128	\$ 257	\$ 513	6
2012 ALLOCATION METHOD					
Multi-Factor Split	25.01%	24.99%	50.00%	100.00%	
Allocations	\$ 128	\$ 128	\$ 257	\$ 513	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 128	\$ 128	\$ 257	\$ 513	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	5	6	6	6
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 230	\$ 485	\$ 520	\$ 533
Non-Labor Costs	-	-	-	-	34	14	15	16
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 499</u>	<u>\$ 535</u>	<u>\$ 548</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	27	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121	\$ 131	\$ 137
So Cal Gas	-	-	-	-	-	128	136	137
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>268</u>	<u>274</u>
Global/Retained	-	-	-	-	236	250	268	274
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236</u>	<u>\$ 499</u>	<u>\$ 535</u>	<u>\$ 548</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121	\$ 131	\$ 137
So Cal Gas	-	-	-	-	-	128	136	137
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>268</u>	<u>274</u>
Global/Retained	-	-	-	-	264	250	268	274
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 499</u>	<u>\$ 535</u>	<u>\$ 548</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0386-SEMPRA FINANCIAL STAFF

Workpaper: A-2.8

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	0	0	0	0	0	0	0
Labor Costs	\$ 171	\$ 135	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50	1	-	-	-	-	-	-
Total Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	221	136	36	-	-	-	-	-
Total Allocations	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	221	136	36	-	-	-	-	-
Total Billed Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0386-SEMPRA FINANCIAL STAFF
Workpaper: A-2.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	-
Cost center eliminated. No data after 2008.	-	-	-	-	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ -	\$ -	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0386-SEMPRA FINANCIAL STAFF

Workpaper: A-2.8 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	0	0	0	0	0	0	0
Labor Costs	\$ 171	\$ 135	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50	1	-	-	-	-	-	-
Total Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	221	136	36	-	-	-	-	-
Total Allocations	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	221	136	36	-	-	-	-	-
Total Billed Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-1346-BANK REC & ESCHEATMENT

Workpaper: A-2.9

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	9	9	9	10	0	0	0
Labor Costs	\$ 398	\$ 417	\$ 498	\$ 555	\$ 617	\$ 160	\$ -	\$ -
Non-Labor Costs	32	39	28	94	122	35	-	-
Total Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 44	\$ 48	\$ 55	\$ 33	\$ 42	\$ -	\$ -	\$ -
So Cal Gas	96	120	127	95	102	-	-	-
Subtotal - Utility	<u>140</u>	<u>168</u>	<u>182</u>	<u>128</u>	<u>144</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	46	21	3	4	102	-	-	-
Total Direct Assignments	<u>\$ 187</u>	<u>\$ 189</u>	<u>\$ 185</u>	<u>\$ 131</u>	<u>\$ 246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 84	\$ 93	\$ 120	\$ 203	\$ 187	\$ 195	\$ -	\$ -
So Cal Gas	102	115	142	236	212	-	-	-
Subtotal - Utility	<u>187</u>	<u>208</u>	<u>262</u>	<u>439</u>	<u>400</u>	<u>195</u>	<u>-</u>	<u>-</u>
Global/Retained	56	60	79	77	93	-	-	-
Total Allocations	<u>\$ 243</u>	<u>\$ 268</u>	<u>\$ 341</u>	<u>\$ 517</u>	<u>\$ 493</u>	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 129	\$ 141	\$ 175	\$ 236	\$ 229	\$ 195	\$ -	\$ -
So Cal Gas	198	235	269	331	315	-	-	-
Subtotal - Utility	<u>327</u>	<u>376</u>	<u>444</u>	<u>567</u>	<u>544</u>	<u>195</u>	<u>-</u>	<u>-</u>
Global/Retained	103	81	82	81	195	-	-	-
Total Billed Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-1346-BANK REC & ESCHEATMENT
Workpaper: A-2.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 229	\$ 315	\$ 195	\$ 738	10
Cost center eliminated in 2010. Responsibilities transferred to the Utilities.	(229)	(315)	(195)	(738)	(10)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (229)	\$ (315)	\$ (195)	\$ (738)	(10)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-1346-BANK REC & ESCHEATMENT

Workpaper: A-2.9 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	9	9	9	10	0	0	0
Labor Costs	\$ 398	\$ 417	\$ 498	\$ 555	\$ 617	\$ 162	\$ -	\$ -
Non-Labor Costs	32	39	28	94	122	36	-	-
Total Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 44	\$ 48	\$ 55	\$ 33	\$ 42	\$ -	\$ -	\$ -
So Cal Gas	96	120	127	95	102	-	-	-
Subtotal - Utility	<u>140</u>	<u>168</u>	<u>182</u>	<u>128</u>	<u>144</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	46	21	3	4	102	-	-	-
Total Direct Assignments	<u>\$ 187</u>	<u>\$ 189</u>	<u>\$ 185</u>	<u>\$ 131</u>	<u>\$ 246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 84	\$ 93	\$ 120	\$ 203	\$ 187	\$ 198	\$ -	\$ -
So Cal Gas	102	115	142	236	212	-	-	-
Subtotal - Utility	<u>187</u>	<u>208</u>	<u>262</u>	<u>439</u>	<u>400</u>	<u>198</u>	<u>-</u>	<u>-</u>
Global/Retained	56	60	79	77	93	-	-	-
Total Allocations	<u>\$ 243</u>	<u>\$ 268</u>	<u>\$ 341</u>	<u>\$ 517</u>	<u>\$ 493</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 129	\$ 141	\$ 175	\$ 236	\$ 229	\$ 198	\$ -	\$ -
So Cal Gas	198	235	269	331	315	-	-	-
Subtotal - Utility	<u>327</u>	<u>376</u>	<u>444</u>	<u>567</u>	<u>544</u>	<u>198</u>	<u>-</u>	<u>-</u>
Global/Retained	103	81	82	81	195	-	-	-
Total Billed Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services
 Cost Center: 1100-0390-SOX COMPLIANCE
 Workpaper: A-2.10

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	3	3	3	3	3
Labor Costs	\$ 62	\$ 107	\$ 109	\$ 196	\$ 334	\$ 334	\$ 334	\$ 334
Non-Labor Costs	5	7	11	81	281	66	66	66
Total Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	-	-	-	-	49	-	-	-
Global/Retained	-	-	-	-	173	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 151	\$ 155	\$ 160	\$ 166
So Cal Gas	28	49	50	126	171	164	165	166
Subtotal - Utility	52	88	92	235	322	320	325	332
Global/Retained	16	25	28	41	71	80	75	68
Total Allocations	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 393</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>
BILLED COSTS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 174	\$ 155	\$ 160	\$ 166
So Cal Gas	28	49	50	126	197	164	165	166
Subtotal - Utility	52	88	92	235	371	320	325	332
Global/Retained	16	25	28	41	244	80	75	68
Total Billed Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0390-SOX COMPLIANCE
Workpaper: A-2.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 174	\$ 197	\$ 244	\$ 615	3
Non-recurring computer software implementation in 2009.	(20)	(23)	(171)	(215)	
Change in Allocation 2009-2012	13	(8)	(5)	(0)	
Total Change from 2009	\$ (8)	\$ (31)	\$ (176)	\$ (215)	-
2012 - TEST YEAR	<u>\$ 166</u>	<u>\$ 166</u>	<u>\$ 68</u>	<u>\$ 400</u>	<u>3</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 166	\$ 166	\$ 68	\$ 400	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 166</u>	<u>\$ 166</u>	<u>\$ 68</u>	<u>\$ 400</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.10 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	3	3	3	3	3
Labor Costs	\$ 62	\$ 107	\$ 109	\$ 196	\$ 334	\$ 340	\$ 348	\$ 357
Non-Labor Costs	5	7	11	81	281	67	69	71
Total Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 407</u>	<u>\$ 417</u>	<u>\$ 428</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	173	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 151	\$ 158	\$ 167	\$ 178
So Cal Gas	28	49	50	126	171	167	173	178
Subtotal - Utility	<u>52</u>	<u>88</u>	<u>92</u>	<u>235</u>	<u>322</u>	<u>325</u>	<u>339</u>	<u>355</u>
Global/Retained	16	25	28	41	71	82	78	72
Total Allocations	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 393</u>	<u>\$ 407</u>	<u>\$ 417</u>	<u>\$ 428</u>
BILLED COSTS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 174	\$ 158	\$ 167	\$ 178
So Cal Gas	28	49	50	126	197	167	173	178
Subtotal - Utility	<u>52</u>	<u>88</u>	<u>92</u>	<u>235</u>	<u>371</u>	<u>325</u>	<u>339</u>	<u>355</u>
Global/Retained	16	25	28	41	244	82	78	72
Total Billed Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 407</u>	<u>\$ 417</u>	<u>\$ 428</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.11

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	4	3	2	3	3
Labor Costs	\$ 221	\$ 208	\$ 357	\$ 512	\$ 389	\$ 264	\$ 363	\$ 363
Non-Labor Costs	11	10	47	40	46	41	36	36
Total Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 305</u>	<u>\$ 398</u>	<u>\$ 398</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 119	\$ 159	\$ 165
So Cal Gas	98	94	168	252	189	125	165	165
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>244</u>	<u>324</u>	<u>331</u>
Global/Retained	54	49	94	83	79	61	74	67
Total Allocations	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 404</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 305</u>	<u>\$ 398</u>	<u>\$ 398</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 119	\$ 159	\$ 165
So Cal Gas	98	94	168	252	189	125	165	165
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>244</u>	<u>324</u>	<u>331</u>
Global/Retained	54	49	94	83	79	61	74	67
Total Billed Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 305</u>	<u>\$ 398</u>	<u>\$ 398</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0347-ACCOUNTING RESEARCH
Workpaper: A-2.11 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 167	\$ 189	\$ 79	\$ 435	3
Full year impact of staff reduction mid-year 2009.	(15)	(15)	(6)	(37)	
Change in Allocation 2009-2012	<u>14</u>	<u>(9)</u>	<u>(5)</u>	<u>(0)</u>	
Total Change from 2009	\$ (1)	\$ (24)	\$ (11)	\$ (37)	-
2012 - TEST YEAR	<u>\$ 165</u>	<u>\$ 165</u>	<u>\$ 67</u>	<u>\$ 398</u>	<u>3</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 165	\$ 165	\$ 67	\$ 398	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 165</u>	<u>\$ 165</u>	<u>\$ 67</u>	<u>\$ 398</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.11 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	4	3	2	3	3
Labor Costs	\$ 221	\$ 208	\$ 357	\$ 512	\$ 389	\$ 268	\$ 378	\$ 387
Non-Labor Costs	11	10	47	40	46	42	37	38
Total Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 310</u>	<u>\$ 415</u>	<u>\$ 425</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 121	\$ 166	\$ 177
So Cal Gas	98	94	168	252	189	128	172	177
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>248</u>	<u>338</u>	<u>353</u>
Global/Retained	54	49	94	83	79	62	78	72
Total Allocations	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 404</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 310</u>	<u>\$ 415</u>	<u>\$ 425</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 121	\$ 166	\$ 177
So Cal Gas	98	94	168	252	189	128	172	177
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>248</u>	<u>338</u>	<u>353</u>
Global/Retained	54	49	94	83	79	62	78	72
Total Billed Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 310</u>	<u>\$ 415</u>	<u>\$ 425</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0047-FINANCIAL REPORTING DIREC

Workpaper: A-2.12

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	2	2	2	2	2	2
Labor Costs	\$ 214	\$ 242	\$ 339	\$ 202	\$ 209	\$ 212	\$ 212	\$ 212
Non-Labor Costs	25	32	42	42	269	80	80	80
Total Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 291</u>	<u>\$ 291</u>	<u>\$ 291</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 183	\$ 113	\$ 116	\$ 121
So Cal Gas	101	118	158	111	207	120	120	121
Subtotal - Utility	<u>184</u>	<u>213</u>	<u>293</u>	<u>207</u>	<u>390</u>	<u>233</u>	<u>237</u>	<u>242</u>
Global/Retained	55	61	88	36	86	58	54	49
Total Allocations	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 476</u>	<u>\$ 291</u>	<u>\$ 291</u>	<u>\$ 291</u>
BILLED COSTS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 184	\$ 113	\$ 116	\$ 121
So Cal Gas	101	118	158	111	207	120	120	121
Subtotal - Utility	<u>184</u>	<u>213</u>	<u>293</u>	<u>207</u>	<u>391</u>	<u>233</u>	<u>237</u>	<u>242</u>
Global/Retained	55	61	88	36	86	58	54	49
Total Billed Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 291</u>	<u>\$ 291</u>	<u>\$ 291</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0047-FINANCIAL REPORTING DIREC
Workpaper: A-2.12 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2009 - BASE YEAR	\$ 184	\$ 207	\$ 86	\$ 478	2
Non-recurring computer software implementation in 2009.	(78)	(77)	(31)	(187)	
Change in Allocation 2009-2012	15	(10)	(6)	(0)	
Total Change from 2009	\$ (63)	\$ (86)	\$ (37)	\$ (187)	-
2012 - TEST YEAR	\$ 121	\$ 121	\$ 49	\$ 291	2
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 121	\$ 121	\$ 49	\$ 291	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 121	\$ 121	\$ 49	\$ 291	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0047-FINANCIAL REPORTING DIREC

Workpaper: A-2.12 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	2	2	2	2	2	2
Labor Costs	\$ 214	\$ 242	\$ 339	\$ 202	\$ 209	\$ 215	\$ 221	\$ 226
Non-Labor Costs	25	32	42	42	269	81	83	85
Total Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 296</u>	<u>\$ 304</u>	<u>\$ 311</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	1	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 183	\$ 115	\$ 121	\$ 129
So Cal Gas	101	118	158	111	207	122	126	129
Subtotal - Utility	184	213	293	207	390	237	247	259
Global/Retained	55	61	88	36	86	59	57	53
Total Allocations	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 476</u>	<u>\$ 296</u>	<u>\$ 304</u>	<u>\$ 311</u>
BILLED COSTS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 184	\$ 115	\$ 121	\$ 129
So Cal Gas	101	118	158	111	207	122	126	129
Subtotal - Utility	184	213	293	207	391	237	247	259
Global/Retained	55	61	88	36	86	59	57	53
Total Billed Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 296</u>	<u>\$ 304</u>	<u>\$ 311</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0048-FINANCIAL REPORTING

Workpaper: A-2.13

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	9	8	9	9	9	9	9
Labor Costs	\$ 585	\$ 646	\$ 704	\$ 715	\$ 779	\$ 787	\$ 787	\$ 787
Non-Labor Costs	83	53	76	67	33	82	79	80
Total Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 869</u>	<u>\$ 867</u>	<u>\$ 867</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 338	\$ 346	\$ 360
So Cal Gas	281	300	324	357	354	357	359	360
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>695</u>	<u>705</u>	<u>720</u>
Global/Retained	155	157	181	117	147	174	162	147
Total Allocations	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 869</u>	<u>\$ 867</u>	<u>\$ 867</u>
BILLED COSTS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 338	\$ 346	\$ 360
So Cal Gas	281	300	324	357	354	357	359	360
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>695</u>	<u>705</u>	<u>720</u>
Global/Retained	155	157	181	117	147	174	162	147
Total Billed Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 869</u>	<u>\$ 867</u>	<u>\$ 867</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0048-FINANCIAL REPORTING
Workpaper: A-2.13 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 312	\$ 354	\$ 147	\$ 813	9
Contract labor to manage seasonal workload and expected vacancies.	23	23	9	54	
Change in Allocation 2009-2012	<u>26</u>	<u>(16)</u>	<u>(10)</u>	<u>-</u>	
Total Change from 2009	\$ 48	\$ 6	\$ (0)	\$ 54	-
2012 - TEST YEAR	<u>\$ 360</u>	<u>\$ 360</u>	<u>\$ 147</u>	<u>\$ 867</u>	<u>9</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 360	\$ 360	\$ 147	\$ 867	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 360</u>	<u>\$ 360</u>	<u>\$ 147</u>	<u>\$ 867</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0048-FINANCIAL REPORTING

Workpaper: A-2.13 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	9	8	9	9	9	9	9
Labor Costs	\$ 585	\$ 646	\$ 704	\$ 715	\$ 779	\$ 800	\$ 821	\$ 841
Non-Labor Costs	83	53	76	67	33	84	83	85
Total Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 884</u>	<u>\$ 904</u>	<u>\$ 926</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 344	\$ 361	\$ 385
So Cal Gas	281	300	324	357	354	363	374	385
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>707</u>	<u>735</u>	<u>769</u>
Global/Retained	155	157	181	117	147	177	169	157
Total Allocations	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 884</u>	<u>\$ 904</u>	<u>\$ 926</u>
BILLED COSTS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 344	\$ 361	\$ 385
So Cal Gas	281	300	324	357	354	363	374	385
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>707</u>	<u>735</u>	<u>769</u>
Global/Retained	155	157	181	117	147	177	169	157
Total Billed Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 884</u>	<u>\$ 904</u>	<u>\$ 926</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0219-FINANCIAL REPORTING D&T FEES

Workpaper: A-2.14

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,586	4,944	6,739	5,498	5,321	6,090	6,303	6,524
Total Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,090</u>	<u>\$ 6,303</u>	<u>\$ 6,524</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	21	-	411	793	95	-	-	-
Total Direct Assignments	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 495</u>	<u>\$ 793</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,355	\$ 2,001	\$ 2,004	\$ 2,367	\$ 2,516	\$ 2,710
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,502	2,607	2,709
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,693</u>	<u>4,001</u>	<u>4,279</u>	<u>4,869</u>	<u>5,124</u>	<u>5,419</u>
Global/Retained	1,288	1,054	1,552	704	948	1,221	1,179	1,105
Total Allocations	<u>\$ 5,565</u>	<u>\$ 4,944</u>	<u>\$ 6,244</u>	<u>\$ 4,705</u>	<u>\$ 5,227</u>	<u>\$ 6,090</u>	<u>\$ 6,303</u>	<u>\$ 6,524</u>
BILLED COSTS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,439	\$ 2,001	\$ 2,004	\$ 2,367	\$ 2,516	\$ 2,710
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,502	2,607	2,709
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,776</u>	<u>4,001</u>	<u>4,279</u>	<u>4,869</u>	<u>5,124</u>	<u>5,419</u>
Global/Retained	1,309	1,054	1,963	1,497	1,042	1,221	1,179	1,105
Total Billed Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,090</u>	<u>\$ 6,303</u>	<u>\$ 6,524</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0219-FINANCIAL REPORTING D&T FEES
Workpaper: A-2.14 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 2,004	\$ 2,275	\$ 1,042	\$ 5,321	-
Deloitte external audit fees increase based on expanded business operations.	347	321	35	703	
\$500K non-recurring credit in 2009 by Deloitte for client retention and relief during the financial crisis.	192	218	91	500	
Change in Allocation 2009-2012	<u>167</u>	<u>(105)</u>	<u>(62)</u>	<u>0</u>	
Total Change from 2009	\$ 706	\$ 434	\$ 63	\$ 1,203	-
2012 - TEST YEAR	<u>\$ 2,710</u>	<u>\$ 2,709</u>	<u>\$ 1,105</u>	<u>\$ 6,524</u>	<u>-</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 2,710	\$ 2,709	\$ 1,105	\$ 6,524	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 2,710</u>	<u>\$ 2,709</u>	<u>\$ 1,105</u>	<u>\$ 6,524</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0219-FINANCIAL REPORTING D&T FEES

Workpaper: A-2.14 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,586	4,944	6,739	5,498	5,321	6,202	6,579	6,998
Total Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,202</u>	<u>\$ 6,579</u>	<u>\$ 6,998</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	83	-	-	-	-	-
Global/Retained	21	-	411	793	95	-	-	-
Total Direct Assignments	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 495</u>	<u>\$ 793</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,355	\$ 2,001	\$ 2,004	\$ 2,410	\$ 2,627	\$ 2,907
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,548	2,721	2,906
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,693</u>	<u>4,001</u>	<u>4,279</u>	<u>4,958</u>	<u>5,348</u>	<u>5,813</u>
Global/Retained	1,288	1,054	1,552	704	948	1,244	1,231	1,185
Total Allocations	<u>\$ 5,565</u>	<u>\$ 4,944</u>	<u>\$ 6,244</u>	<u>\$ 4,705</u>	<u>\$ 5,227</u>	<u>\$ 6,202</u>	<u>\$ 6,579</u>	<u>\$ 6,998</u>
BILLED COSTS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,439	\$ 2,001	\$ 2,004	\$ 2,410	\$ 2,627	\$ 2,907
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,548	2,721	2,906
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,776</u>	<u>4,001</u>	<u>4,279</u>	<u>4,958</u>	<u>5,348</u>	<u>5,813</u>
Global/Retained	1,309	1,054	1,963	1,497	1,042	1,244	1,231	1,185
Total Billed Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,202</u>	<u>\$ 6,579</u>	<u>\$ 6,998</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-3 Tax Services
 Workpaper: A-3

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	46	53	49	55	54	54	54	54
Labor Costs	\$ 4,171	\$ 4,447	\$ 4,629	\$ 5,539	\$ 5,871	\$ 5,610	\$ 5,556	\$ 5,556
Non-Labor Costs	3,817	4,336	5,348	4,490	2,177	2,581	2,567	2,567
Total Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,191</u>	<u>\$ 8,123</u>	<u>\$ 8,123</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	\$ -	\$ -	\$ -	\$ 33	\$ 3	\$ -	\$ -	\$ -
Subtotal - Utility	-	-	-	33	3	-	-	-
Global/Retained	\$ 166	\$ 747	\$ 340	\$ 1,429	\$ 332	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ 166</u>	<u>\$ 747</u>	<u>\$ 340</u>	<u>\$ 1,462</u>	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,659	\$ 1,658	\$ 1,678
So Cal Gas	2,084	2,338	2,331	2,316	1,788	1,586	1,577	1,579
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,534</u>	<u>3,526</u>	<u>3,245</u>	<u>3,235</u>	<u>3,257</u>
Global/Retained	4,028	3,797	5,354	4,034	4,188	4,946	4,888	4,866
Total Allocations	<u>\$ 7,822</u>	<u>\$ 8,036</u>	<u>\$ 9,637</u>	<u>\$ 8,568</u>	<u>\$ 7,713</u>	<u>\$ 8,191</u>	<u>\$ 8,123</u>	<u>\$ 8,123</u>
BILLED COSTS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,659	\$ 1,658	\$ 1,678
So Cal Gas	2,084	2,338	2,331	2,349	1,791	1,586	1,577	1,579
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,567</u>	<u>3,529</u>	<u>3,245</u>	<u>3,235</u>	<u>3,257</u>
Global/Retained	4,194	4,544	5,694	5,463	4,519	4,946	4,888	4,866
Total Billed Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,191</u>	<u>\$ 8,123</u>	<u>\$ 8,123</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-3 Tax Services
Workpaper: A-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,738	\$ 1,791	\$ 4,519	\$ 8,048	54
Impact of staff transfers within Tax Services; no overall increase in FTE's.	(1)	(3)	(57)	(60)	
Non-recurring direct charged Consulting and Labor costs in 2009.	(18)	(17)	(284)	(318)	
Software maintenance fees on new tax system planned in 2012.	17	16	49	82	
Contract labor to manage seasonal workload peaks and expected vacancies.	86	80	205	370	
Change in Allocation 2009-2012	<u>(144)</u>	<u>(289)</u>	<u>433</u>	<u>-</u>	
Total Change from 2009	\$ (60)	\$ (212)	\$ 347	\$ 75	-
2012 - TEST YEAR	<u>\$ 1,678</u>	<u>\$ 1,579</u>	<u>\$ 4,866</u>	<u>\$ 8,123</u>	<u>54</u>
Allocations	\$ 1,678	\$ 1,579	\$ 4,866	\$ 8,123	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(1)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 1,678</u>	<u>\$ 1,579</u>	<u>\$ 4,866</u>	<u>\$ 8,123</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-3 Tax Services
 Workpaper: A-3 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	46	53	49	55	54	54	54	54
Labor Costs	\$ 4,171	\$ 4,447	\$ 4,629	\$ 5,539	\$ 5,871	\$ 5,707	\$ 5,795	\$ 5,934
Non-Labor Costs	3,817	4,336	5,348	4,490	2,177	2,629	2,679	2,754
Total Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,336</u>	<u>\$ 8,474</u>	<u>\$ 8,687</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	33	3	-	-	-
Subtotal - Utility	-	-	-	33	3	-	-	-
Global/Retained	166	747	340	1,429	332	-	-	-
Total Direct Assignments	<u>\$ 166</u>	<u>\$ 747</u>	<u>\$ 340</u>	<u>\$ 1,462</u>	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,688	\$ 1,730	\$ 1,795
So Cal Gas	2,084	2,338	2,331	2,316	1,788	1,614	1,645	1,688
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,534</u>	<u>3,526</u>	<u>3,302</u>	<u>3,375</u>	<u>3,483</u>
Global/Retained	4,028	3,797	5,354	4,034	4,188	5,034	5,100	5,204
Total Allocations	<u>\$ 7,822</u>	<u>\$ 8,036</u>	<u>\$ 9,637</u>	<u>\$ 8,568</u>	<u>\$ 7,713</u>	<u>\$ 8,336</u>	<u>\$ 8,474</u>	<u>\$ 8,687</u>
BILLED COSTS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,688	\$ 1,730	\$ 1,795
So Cal Gas	2,084	2,338	2,331	2,349	1,791	1,614	1,645	1,688
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,567</u>	<u>3,529</u>	<u>3,302</u>	<u>3,375</u>	<u>3,483</u>
Global/Retained	4,194	4,544	5,694	5,463	4,519	5,034	5,100	5,204
Total Billed Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,336</u>	<u>\$ 8,474</u>	<u>\$ 8,687</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	4	1	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ 763	\$ 650	\$ 535	\$ 589	\$ 589
Non-Labor Costs	-	-	-	292	138	239	239	239
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 773</u>	<u>\$ 827</u>	<u>\$ 827</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	19	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 157	\$ 169	\$ 171
So Cal Gas	-	-	-	280	183	150	161	161
Subtotal - Utility	-	-	-	548	355	306	329	332
Global/Retained	-	-	-	488	433	467	498	496
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,036</u>	<u>\$ 788</u>	<u>\$ 773</u>	<u>\$ 827</u>	<u>\$ 827</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 157	\$ 169	\$ 171
So Cal Gas	-	-	-	280	183	150	161	161
Subtotal - Utility	-	-	-	548	355	306	329	332
Global/Retained	-	-	-	506	433	467	498	496
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 773</u>	<u>\$ 827</u>	<u>\$ 827</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0046-VP OF CORPORATE TAX
Workpaper: A-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 172	\$ 183	\$ 433	\$ 788	1
Impact of staff transfers within Tax Services; no overall increase in FTE's. (see Recon workpaper Dept A-3)	8	8	24	40	3
Change in Allocation 2009-2012	(9)	(30)	39	(0)	
Total Change from 2009	\$ (1)	\$ (22)	\$ 63	\$ 40	3
2012 - TEST YEAR	\$ 171	\$ 161	\$ 496	\$ 827	4
2012 ALLOCATION METHOD					
Causal - Tax Services	\$ (0) 20.66%	\$ (0) 19.43%	\$ (0) 59.90%	100.00%	
Allocations	\$ 171	\$ 161	\$ 496	\$ 827	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 171	\$ 161	\$ 496	\$ 827	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	4	1	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ 763	\$ 650	\$ 544	\$ 614	\$ 629
Non-Labor Costs	-	-	-	292	138	243	249	256
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 787</u>	<u>\$ 863</u>	<u>\$ 885</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	19	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 159	\$ 176	\$ 183
So Cal Gas	-	-	-	280	183	152	168	172
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>548</u>	<u>355</u>	<u>312</u>	<u>344</u>	<u>355</u>
Global/Retained	-	-	-	488	433	475	519	530
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,036</u>	<u>\$ 788</u>	<u>\$ 787</u>	<u>\$ 863</u>	<u>\$ 885</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 159	\$ 176	\$ 183
So Cal Gas	-	-	-	280	183	152	168	172
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>548</u>	<u>355</u>	<u>312</u>	<u>344</u>	<u>355</u>
Global/Retained	-	-	-	506	433	475	519	530
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 787</u>	<u>\$ 863</u>	<u>\$ 885</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS

Workpaper: A-3.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	13	18	8	15	16	11	11	11
Labor Costs	\$ 1,200	\$ 1,406	\$ 1,087	\$ 1,107	\$ 1,335	\$ 1,025	\$ 950	\$ 950
Non-Labor Costs	517	983	1,083	805	380	305	299	299
Total Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,330</u>	<u>\$ 1,249</u>	<u>\$ 1,249</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	33	-	-	-	-
Subtotal - Utility	-	-	-	33	-	-	-	-
Global/Retained	25	54	234	9	-	-	-	-
Total Direct Assignments	<u>\$ 25</u>	<u>\$ 54</u>	<u>\$ 234</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 269	\$ 255	\$ 258
So Cal Gas	455	1,012	531	505	398	258	242	243
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>990</u>	<u>785</u>	<u>527</u>	<u>497</u>	<u>501</u>
Global/Retained	864	504	955	880	930	803	752	748
Total Allocations	<u>\$ 1,693</u>	<u>\$ 2,335</u>	<u>\$ 1,937</u>	<u>\$ 1,870</u>	<u>\$ 1,715</u>	<u>\$ 1,330</u>	<u>\$ 1,249</u>	<u>\$ 1,249</u>
BILLED COSTS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 269	\$ 255	\$ 258
So Cal Gas	455	1,012	531	538	398	258	242	243
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>1,022</u>	<u>785</u>	<u>527</u>	<u>497</u>	<u>501</u>
Global/Retained	889	558	1,189	889	930	803	752	748
Total Billed Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,330</u>	<u>\$ 1,249</u>	<u>\$ 1,249</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS
Workpaper: A-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 388	\$ 398	\$ 930	\$ 1,715	16
Impact of staff transfers within Tax Services; no overall increase in FTE's. (see Recon workpaper Dept A-3)	(96)	(91)	(279)	(466)	(5)
Change in Allocation 2009-2012	(33)	(64)	98	-	
Total Change from 2009	\$ (130)	\$ (155)	\$ (181)	\$ (466)	(5)
2012 - TEST YEAR	\$ 258	\$ 243	\$ 748	\$ 1,249	11
2012 ALLOCATION METHOD					
Causal - Tax Services	\$ (0) 20.66%	\$ (0) 19.43%	\$ (0) 59.90%	100.00%	
Allocations	\$ 258	\$ 243	\$ 748	\$ 1,249	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 258	\$ 243	\$ 748	\$ 1,249	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS

Workpaper: A-3.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	13	18	8	15	16	11	11	11
Labor Costs	\$ 1,200	\$ 1,406	\$ 1,087	\$ 1,107	\$ 1,335	\$ 1,043	\$ 991	\$ 1,014
Non-Labor Costs	517	983	1,083	805	380	310	313	321
Total Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,354</u>	<u>\$ 1,303</u>	<u>\$ 1,336</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	33	-	-	-	-
Subtotal - Utility	-	-	-	33	-	-	-	-
Global/Retained	25	54	234	9	-	-	-	-
Total Direct Assignments	<u>\$ 25</u>	<u>\$ 54</u>	<u>\$ 234</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 274	\$ 266	\$ 276
So Cal Gas	455	1,012	531	505	398	262	253	260
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>990</u>	<u>785</u>	<u>536</u>	<u>519</u>	<u>536</u>
Global/Retained	864	504	955	880	930	817	784	800
Total Allocations	<u>\$ 1,693</u>	<u>\$ 2,335</u>	<u>\$ 1,937</u>	<u>\$ 1,870</u>	<u>\$ 1,715</u>	<u>\$ 1,354</u>	<u>\$ 1,303</u>	<u>\$ 1,336</u>
BILLED COSTS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 274	\$ 266	\$ 276
So Cal Gas	455	1,012	531	538	398	262	253	260
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>1,022</u>	<u>785</u>	<u>536</u>	<u>519</u>	<u>536</u>
Global/Retained	889	558	1,189	889	930	817	784	800
Total Billed Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,354</u>	<u>\$ 1,303</u>	<u>\$ 1,336</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0373-DOMESTIC TAX COMPLIANCE

Workpaper: A-3.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	11	12	20	14	19	19	19	19
Labor Costs	\$ 929	\$ 986	\$ 1,369	\$ 1,286	\$ 1,448	\$ 1,779	\$ 1,779	\$ 1,779
Non-Labor Costs	1,446	763	295	380	499	564	558	558
Total Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,344</u>	<u>\$ 2,338</u>	<u>\$ 2,338</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	10	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 475	\$ 477	\$ 483
So Cal Gas	1,304	899	914	447	451	454	454	454
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>928</u>	<u>931</u>	<u>937</u>
Global/Retained	-	114	-	779	1,056	1,415	1,407	1,400
Total Allocations	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,656</u>	<u>\$ 1,947</u>	<u>\$ 2,344</u>	<u>\$ 2,338</u>	<u>\$ 2,338</u>
BILLED COSTS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 475	\$ 477	\$ 483
So Cal Gas	1,304	899	914	447	451	454	454	454
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>928</u>	<u>931</u>	<u>937</u>
Global/Retained	-	114	-	790	1,056	1,415	1,407	1,400
Total Billed Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,344</u>	<u>\$ 2,338</u>	<u>\$ 2,338</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0373-DOMESTIC TAX COMPLIANCE
Workpaper: A-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 440	\$ 451	\$ 1,056	\$ 1,947	19
Full year impact of 2009 transfers of staff within Tax Services. (see Recon workpaper Dept A-3).	64	60	185	308	
Software maintenance fees on new tax system planned in 2012.	17	16	49	82	
Change in Allocation 2009-2012	<u>(38)</u>	<u>(73)</u>	<u>111</u>	<u>(0)</u>	
Total Change from 2009	\$ 43	\$ 3	\$ 345	\$ 390	-
2012 - TEST YEAR	<u>\$ 483</u>	<u>\$ 454</u>	<u>\$ 1,400</u>	<u>\$ 2,338</u>	<u>19</u>
2012 ALLOCATION METHOD	\$ (0)	\$ (0)	\$ (0)		
Causal - Tax Services	<u>20.66%</u>	<u>19.43%</u>	<u>59.90%</u>	<u>100.00%</u>	
Allocations	\$ 483	\$ 454	\$ 1,401	\$ 2,338	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 483</u>	<u>\$ 454</u>	<u>\$ 1,400</u>	<u>\$ 2,338</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0373-DOMESTIC TAX COMPLIANCE

Workpaper: A-3.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	11	12	20	14	19	19	19	19
Labor Costs	\$ 929	\$ 986	\$ 1,369	\$ 1,286	\$ 1,448	\$ 1,810	\$ 1,856	\$ 1,900
Non-Labor Costs	1,446	763	295	380	499	575	583	599
Total Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,385</u>	<u>\$ 2,439</u>	<u>\$ 2,499</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	10	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 483	\$ 498	\$ 516
So Cal Gas	1,304	899	914	447	451	462	473	486
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>945</u>	<u>971</u>	<u>1,002</u>
Global/Retained	-	114	-	779	1,056	1,440	1,468	1,497
Total Allocations	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,656</u>	<u>\$ 1,947</u>	<u>\$ 2,385</u>	<u>\$ 2,439</u>	<u>\$ 2,499</u>
BILLED COSTS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 483	\$ 498	\$ 516
So Cal Gas	1,304	899	914	447	451	462	473	486
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>945</u>	<u>971</u>	<u>1,002</u>
Global/Retained	0	114	-	790	1,056	1,440	1,468	1,497
Total Billed Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,385</u>	<u>\$ 2,439</u>	<u>\$ 2,499</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services
 Cost Center: 1100-0374-INTL TAX
 Workpaper: A-3.4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	13	7	5	6	7	7	7
Labor Costs	\$ 1,375	\$ 1,307	\$ 843	\$ 791	\$ 799	\$ 802	\$ 770	\$ 770
Non-Labor Costs	1,309	2,406	2,555	1,711	572	957	957	957
Total Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,759</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	111	663	(260)	1,016	259	-	-	-
Total Direct Assignments	<u>\$ 111</u>	<u>\$ 663</u>	<u>\$ (260)</u>	<u>\$ 1,016</u>	<u>\$ 261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 356	\$ 353	\$ 357
So Cal Gas	-	201	233	402	257	341	335	336
Subtotal - Utility	-	362	431	787	508	697	688	693
Global/Retained	2,572	2,687	3,227	700	602	1,062	1,039	1,035
Total Allocations	<u>\$ 2,572</u>	<u>\$ 3,050</u>	<u>\$ 3,658</u>	<u>\$ 1,486</u>	<u>\$ 1,110</u>	<u>\$ 1,759</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>
BILLED COSTS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 356	\$ 353	\$ 357
So Cal Gas	-	201	233	402	259	341	335	336
Subtotal - Utility	-	362	431	787	510	697	688	693
Global/Retained	2,684	3,350	2,967	1,715	861	1,062	1,039	1,035
Total Billed Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,759</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0374-INTL TAX
Workpaper: A-3.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 251	\$ 259	\$ 861	\$ 1,371	6
Contract labor to manage seasonal workload peaks and expected vacancies.	86	80	205	370	-
Non-recurring consulting costs in 2009 related to Global projects.			(213)	(213)	
Impact of staff transfers within Tax Services; no overall increase in FTE's. (see Recon workpaper Dept A-3)	41	39	119	199	1
Change in Allocation 2009-2012	(22)	(42)	63	-	
Total Change from 2009	\$ 106	\$ 77	\$ 174	\$ 356	1
2012 - TEST YEAR	<u>\$ 357</u>	<u>\$ 336</u>	<u>\$ 1,035</u>	<u>\$ 1,727</u>	<u>7</u>
2012 ALLOCATION METHOD	-0.054	-0.054	-0.432		
Causal - Tax Services	20.66%	19.43%	59.90%	100.00%	
Allocations	\$ 357	\$ 336	\$ 1,035	\$ 1,727	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 357</u>	<u>\$ 336</u>	<u>\$ 1,035</u>	<u>\$ 1,727</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services
 Cost Center: 1100-0374-INTL TAX
 Workpaper: A-3.4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	13	7	5	6	7	7	7
Labor Costs	\$ 1,375	\$ 1,307	\$ 843	\$ 791	\$ 799	\$ 816	\$ 803	\$ 822
Non-Labor Costs	1,309	2,406	2,555	1,711	572	975	999	1,027
Total Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,791</u>	<u>\$ 1,802</u>	<u>\$ 1,849</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	111	663	(260)	1,016	259	-	-	-
Total Direct Assignments	<u>\$ 111</u>	<u>\$ 663</u>	<u>\$ (260)</u>	<u>\$ 1,016</u>	<u>\$ 261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 363	\$ 368	\$ 382
So Cal Gas	-	201	233	402	257	347	350	359
Subtotal - Utility	-	362	431	787	508	709	718	741
Global/Retained	2,572	2,687	3,227	700	602	1,081	1,085	1,108
Total Allocations	<u>\$ 2,572</u>	<u>\$ 3,050</u>	<u>\$ 3,658</u>	<u>\$ 1,486</u>	<u>\$ 1,110</u>	<u>\$ 1,791</u>	<u>\$ 1,802</u>	<u>\$ 1,849</u>
BILLED COSTS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 363	\$ 368	\$ 382
So Cal Gas	-	201	233	402	259	347	350	359
Subtotal - Utility	-	362	431	787	510	709	718	741
Global/Retained	2,684	3,350	2,967	1,715	861	1,081	1,085	1,108
Total Billed Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,791</u>	<u>\$ 1,802</u>	<u>\$ 1,849</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0376-TRANSACTIONAL TAX

Workpaper: A-3.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	10	7	9	8	8	8	8
Labor Costs	\$ 668	\$ 749	\$ 756	\$ 793	\$ 750	\$ 762	\$ 762	\$ 762
Non-Labor Costs	545	184	160	371	90	116	116	116
Total Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 878</u>	<u>\$ 878</u>	<u>\$ 878</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	30	30	-	139	28	-	-	-
Total Direct Assignments	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 178	\$ 179	\$ 181
So Cal Gas	325	226	252	277	188	170	170	171
Subtotal - Utility	<u>591</u>	<u>411</u>	<u>465</u>	<u>542</u>	<u>371</u>	<u>348</u>	<u>350</u>	<u>352</u>
Global/Retained	592	492	451	482	440	530	528	526
Total Allocations	<u>\$ 1,183</u>	<u>\$ 903</u>	<u>\$ 916</u>	<u>\$ 1,025</u>	<u>\$ 811</u>	<u>\$ 878</u>	<u>\$ 878</u>	<u>\$ 878</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 178	\$ 179	\$ 181
So Cal Gas	325	226	252	277	190	170	170	171
Subtotal - Utility	<u>591</u>	<u>411</u>	<u>465</u>	<u>542</u>	<u>373</u>	<u>348</u>	<u>350</u>	<u>352</u>
Global/Retained	621	522	451	621	467	530	528	526
Total Billed Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 878</u>	<u>\$ 878</u>	<u>\$ 878</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0376-TRANSACTIONAL TAX
Workpaper: A-3.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 183	\$ 190	\$ 467	\$ 840	8
Full year impact of 2009 staff transfers within Tax Services. (see Recon workpaper Dept A-3)	14	11	32	57	
Non-recurring labor expenses related to the RBS JV within Sempra Global.			(19)	(19)	
Change in Allocation 2009-2012	(16)	(30)	46	(0)	
Total Change from 2009	\$ (2)	\$ (19)	\$ 58	\$ 38	-
2012 - TEST YEAR	\$ 181	\$ 171	\$ 526	\$ 878	8
2012 ALLOCATION METHOD	\$ (0)	\$ (0)	\$ (0)		
Causal - Tax Services	20.66%	19.43%	59.90%	100.00%	
Allocations	\$ 181	\$ 171	\$ 526	\$ 878	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 181	\$ 171	\$ 526	\$ 878	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0376-TRANSACTIONAL TAX

Workpaper: A-3.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	10	7	9	8	8	8	8
Labor Costs	\$ 668	\$ 749	\$ 756	\$ 793	\$ 750	\$ 775	\$ 794	\$ 813
Non-Labor Costs	545	184	160	371	90	118	121	124
Total Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 893</u>	<u>\$ 916</u>	<u>\$ 938</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	30	30	-	139	28	-	-	-
Total Direct Assignments	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 181	\$ 187	\$ 194
So Cal Gas	325	226	252	277	188	173	178	182
Subtotal - Utility	<u>591</u>	<u>411</u>	<u>465</u>	<u>542</u>	<u>371</u>	<u>354</u>	<u>365</u>	<u>376</u>
Global/Retained	592	492	451	482	440	539	551	562
Total Allocations	<u>\$ 1,183</u>	<u>\$ 903</u>	<u>\$ 916</u>	<u>\$ 1,025</u>	<u>\$ 811</u>	<u>\$ 893</u>	<u>\$ 916</u>	<u>\$ 938</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 181	\$ 187	\$ 194
So Cal Gas	325	226	252	277	190	173	178	182
Subtotal - Utility	<u>591</u>	<u>411</u>	<u>465</u>	<u>542</u>	<u>373</u>	<u>354</u>	<u>365</u>	<u>376</u>
Global/Retained	621	522	451	621	467	539	551	562
Total Billed Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 893</u>	<u>\$ 916</u>	<u>\$ 938</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0399-TAX LAW GROUP

Workpaper: A-3.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	7	8	4	5	5	5
Labor Costs	\$ -	\$ -	\$ 574	\$ 801	\$ 889	\$ 706	\$ 706	\$ 706
Non-Labor Costs	-	-	1,255	931	499	400	397	397
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,107</u>	<u>\$ 1,104</u>	<u>\$ 1,104</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	366	237	45	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ 237</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 224	\$ 225	\$ 228
So Cal Gas	-	-	402	404	311	214	214	214
Subtotal - Utility	-	-	742	791	615	438	439	442
Global/Retained	-	-	720	704	728	668	664	661
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,462</u>	<u>\$ 1,496</u>	<u>\$ 1,342</u>	<u>\$ 1,107</u>	<u>\$ 1,104</u>	<u>\$ 1,104</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 224	\$ 225	\$ 228
So Cal Gas	-	-	402	404	311	214	214	214
Subtotal - Utility	-	-	742	791	615	438	439	442
Global/Retained	-	-	1,087	941	773	668	664	661
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,107</u>	<u>\$ 1,104</u>	<u>\$ 1,104</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0399-TAX LAW GROUP
Workpaper: A-3.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 304	\$ 311	\$ 773	\$ 1,387	4
Full year impact of 2009 staff transfers within Tax Services (see Recon workpaper Dept A-3)	(32)	(30)	(137)	(199)	1
Non-recurring consulting expenses in 2009.	(18)	(17)	(51)	(85)	
Change in Allocation 2009-2012	(26)	(50)	76	-	
Total Change from 2009	\$ (76)	\$ (97)	\$ (112)	\$ (284)	1
2012 - TEST YEAR	\$ 228	\$ 214	\$ 661	\$ 1,104	5
2012 ALLOCATION METHOD	\$ (0)	\$ (0)	\$ (0)		
Causal - Tax Services	20.66%	19.43%	59.90%	100.00%	
Allocations	\$ 228	\$ 214	\$ 661	\$ 1,104	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 228	\$ 214	\$ 661	\$ 1,104	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0399-TAX LAW GROUP

Workpaper: A-3.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	7	8	4	5	5	5
Labor Costs	\$ -	\$ -	\$ 574	\$ 801	\$ 889	\$ 719	\$ 737	\$ 754
Non-Labor Costs	-	-	1,255	931	499	408	415	426
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,126</u>	<u>\$ 1,151</u>	<u>\$ 1,180</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	366	237	45	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ 237</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 228	\$ 235	\$ 244
So Cal Gas	-	-	402	404	311	218	223	229
Subtotal - Utility	-	-	742	791	615	446	458	473
Global/Retained	-	-	720	704	728	680	693	707
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,462</u>	<u>\$ 1,496</u>	<u>\$ 1,342</u>	<u>\$ 1,126</u>	<u>\$ 1,151</u>	<u>\$ 1,180</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 228	\$ 235	\$ 244
So Cal Gas	-	-	402	404	311	218	223	229
Subtotal - Utility	-	-	742	791	615	446	458	473
Global/Retained	-	-	1,087	941	773	680	693	707
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,126</u>	<u>\$ 1,151</u>	<u>\$ 1,180</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-4 Treasury
 Workpaper: A-4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	16	29	31	33	31	28	29	29
Labor Costs	\$ 1,547	\$ 2,898	\$ 3,665	\$ 4,109	\$ 4,503	\$ 3,541	\$ 3,162	\$ 3,162
Non-Labor Costs	19,989	15,598	14,365	18,460	17,258	24,309	27,959	27,676
Total Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,850</u>	<u>\$ 31,122</u>	<u>\$ 30,838</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,251	\$ 1,438	\$ 1,131	\$ 1,348	\$ 2,814	\$ 3,010	\$ 3,731	\$ 2,737
So Cal Gas	2,324	2,086	1,919	2,112	2,456	3,388	4,012	4,056
Subtotal - Utility	<u>4,575</u>	<u>3,524</u>	<u>3,050</u>	<u>3,460</u>	<u>5,270</u>	<u>6,398</u>	<u>7,743</u>	<u>6,793</u>
Global/Retained	13,525	9,661	8,584	12,735	9,559	15,498	17,987	18,637
Total Direct Assignments	<u>\$ 18,099</u>	<u>\$ 13,184</u>	<u>\$ 11,634</u>	<u>\$ 16,195</u>	<u>\$ 14,830</u>	<u>\$ 21,896</u>	<u>\$ 25,730</u>	<u>\$ 25,429</u>
ALLOCATIONS								
SDG&E	\$ 737	\$ 775	\$ 731	\$ 790	\$ 936	\$ 1,033	\$ 1,062	\$ 1,104
So Cal Gas	894	962	867	918	1,056	1,091	1,099	1,103
Subtotal - Utility	<u>1,630</u>	<u>1,738</u>	<u>1,598</u>	<u>1,708</u>	<u>1,992</u>	<u>2,124</u>	<u>2,161</u>	<u>2,207</u>
Global/Retained	1,806	3,575	4,799	4,667	4,939	3,831	3,230	3,202
Total Allocations	<u>\$ 3,437</u>	<u>\$ 5,312</u>	<u>\$ 6,397</u>	<u>\$ 6,375</u>	<u>\$ 6,931</u>	<u>\$ 5,955</u>	<u>\$ 5,391</u>	<u>\$ 5,409</u>
BILLED COSTS								
SDG&E	\$ 2,987	\$ 2,213	\$ 1,862	\$ 2,138	\$ 3,750	\$ 4,043	\$ 4,793	\$ 3,841
So Cal Gas	3,218	3,048	2,786	3,029	3,512	4,479	5,111	5,159
Subtotal - Utility	<u>6,205</u>	<u>5,261</u>	<u>4,648</u>	<u>5,168</u>	<u>7,262</u>	<u>8,522</u>	<u>9,904</u>	<u>8,999</u>
Global/Retained	15,331	13,235	13,383	17,402	14,498	19,328	21,217	21,839
Total Billed Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,850</u>	<u>\$ 31,122</u>	<u>\$ 30,838</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-4 Treasury
Workpaper: A-4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 3,750	\$ 3,512	\$ 14,498	\$ 21,761	31
Labor staffing changes as a result of the reorganization, retirements and filling vacancies.	62	63	13,443	13,568	(2)
Non-recurring expenses in 2009 for software and employee relocation.	(32)	(34)	(182)	(247)	
Fees for renewing lines of credit.	1,070	1,076	8,127	10,273	
Bank and agency fees associated with other debt. (see direct charges in Recon workpapers A-4.5 and A-4.6)	(1,190)	481	691	(17)	
Change in Allocation 2009-2012	<u>181</u>	<u>60</u>	<u>(240)</u>	<u>(0)</u>	
Total Change from 2009	\$ 91	\$ 1,646	\$ 21,839	\$ 23,576	(2)
2012 - TEST YEAR	<u>\$ 3,841</u>	<u>\$ 5,159</u>	<u>\$ 21,839</u>	<u>\$ 30,838</u>	<u>29</u>
Allocations	\$ 1,104	\$ 1,103	\$ 3,202	\$ 5,409	
Direct Assignments	<u>2,737</u>	<u>4,056</u>	<u>18,636</u>	<u>25,429</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 3,841</u>	<u>\$ 5,159</u>	<u>\$ 21,839</u>	<u>\$ 30,838</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-4 Treasury
 Workpaper: A-4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	16	29	31	33	31	28	29	29
Labor Costs	\$ 1,547	\$ 2,898	\$ 3,665	\$ 4,109	\$ 4,503	\$ 3,603	\$ 3,298	\$ 3,377
Non-Labor Costs	19,989	15,598	14,365	18,460	17,258	24,347	28,054	27,812
Total Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,950</u>	<u>\$ 31,352</u>	<u>\$ 31,190</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,251	\$ 1,438	\$ 1,131	\$ 1,348	\$ 2,814	\$ 3,014	\$ 3,743	\$ 2,737
So Cal Gas	2,324	2,086	1,919	2,112	2,456	3,390	4,019	4,066
Subtotal - Utility	<u>4,575</u>	<u>3,524</u>	<u>3,050</u>	<u>3,460</u>	<u>5,270</u>	<u>6,403</u>	<u>7,762</u>	<u>6,803</u>
Global/Retained	13,525	9,661	8,584	12,735	9,559	15,498	17,989	18,640
Total Direct Assignments	<u>\$ 18,099</u>	<u>\$ 13,184</u>	<u>\$ 11,634</u>	<u>\$ 16,195</u>	<u>\$ 14,830</u>	<u>\$ 21,901</u>	<u>\$ 25,751</u>	<u>\$ 25,443</u>
ALLOCATIONS								
SDG&E	\$ 737	\$ 775	\$ 731	\$ 790	\$ 936	\$ 1,052	\$ 1,108	\$ 1,180
So Cal Gas	894	962	867	918	1,056	1,110	1,147	1,180
Subtotal - Utility	<u>1,630</u>	<u>1,738</u>	<u>1,598</u>	<u>1,708</u>	<u>1,992</u>	<u>2,161</u>	<u>2,254</u>	<u>2,360</u>
Global/Retained	1,806	3,575	4,799	4,667	4,939	3,887	3,347	3,387
Total Allocations	<u>\$ 3,437</u>	<u>\$ 5,312</u>	<u>\$ 6,397</u>	<u>\$ 6,375</u>	<u>\$ 6,931</u>	<u>\$ 6,049</u>	<u>\$ 5,601</u>	<u>\$ 5,747</u>
BILLED COSTS								
SDG&E	\$ 2,987	\$ 2,213	\$ 1,862	\$ 2,138	\$ 3,750	\$ 4,065	\$ 4,851	\$ 3,917
So Cal Gas	3,218	3,048	2,786	3,029	3,512	4,499	5,165	5,245
Subtotal - Utility	<u>6,205</u>	<u>5,261</u>	<u>4,648</u>	<u>5,168</u>	<u>7,262</u>	<u>8,565</u>	<u>10,016</u>	<u>9,163</u>
Global/Retained	15,331	13,235	13,383	17,402	14,498	19,385	21,336	22,027
Total Billed Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,950</u>	<u>\$ 31,352</u>	<u>\$ 31,190</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0112-SVP TREASURER & STAFF

Workpaper: A-4.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 402	\$ 552	\$ 439	\$ 413	\$ 422	\$ 412	\$ 404	\$ 404
Non-Labor Costs	152	183	166	86	142	86	86	86
Total Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 498</u>	<u>\$ 490</u>	<u>\$ 490</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	2	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	180	37	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 191	\$ 48	\$ 41	\$ 58	\$ 136	\$ 142	\$ 147
So Cal Gas	233	237	61	48	65	143	147	147
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>108</u>	<u>89</u>	<u>123</u>	<u>279</u>	<u>288</u>	<u>294</u>
Global/Retained	128	126	457	410	441	220	201	195
Total Allocations	<u>\$ 554</u>	<u>\$ 554</u>	<u>\$ 565</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 498</u>	<u>\$ 490</u>	<u>\$ 490</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 191	\$ 49	\$ 41	\$ 58	\$ 136	\$ 142	\$ 147
So Cal Gas	233	237	63	48	65	143	147	147
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>112</u>	<u>89</u>	<u>123</u>	<u>279</u>	<u>288</u>	<u>294</u>
Global/Retained	128	306	493	410	441	220	201	195
Total Billed Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 498</u>	<u>\$ 490</u>	<u>\$ 490</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0112-SVP TREASURER & STAFF
Workpaper: A-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 58	\$ 65	\$ 441	\$ 564	2
Costs for annual banker's conference to be reduced in future years.	(21)	(21)	(31)	(74)	
Change in Allocation 2009-2012	<u>111</u>	<u>103</u>	<u>(215)</u>	<u>(0)</u>	
Total Change from 2009	\$ 90	\$ 82	\$ (246)	\$ (74)	-
2012 - TEST YEAR	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 195</u>	<u>\$ 490</u>	<u>2</u>
2012 ALLOCATION METHOD					
Avg - Treasurer	<u>30.08%</u>	<u>30.07%</u>	<u>39.85%</u>	<u>100.00%</u>	
Allocations	\$ 147	\$ 147	\$ 195	\$ 490	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 195</u>	<u>\$ 490</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0112-SVP TREASURER & STAFF

Workpaper: A-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 402	\$ 552	\$ 439	\$ 413	\$ 422	\$ 420	\$ 421	\$ 431
Non-Labor Costs	152	183	166	86	142	88	90	92
Total Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 507</u>	<u>\$ 511</u>	<u>\$ 523</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	2	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	180	37	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 191	\$ 48	\$ 41	\$ 58	\$ 138	\$ 148	\$ 157
So Cal Gas	233	237	61	48	65	146	153	157
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>108</u>	<u>89</u>	<u>123</u>	<u>284</u>	<u>301</u>	<u>315</u>
Global/Retained	128	126	457	410	441	223	210	209
Total Allocations	<u>\$ 554</u>	<u>\$ 554</u>	<u>\$ 565</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 507</u>	<u>\$ 511</u>	<u>\$ 523</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 191	\$ 49	\$ 41	\$ 58	\$ 138	\$ 148	\$ 157
So Cal Gas	233	237	63	48	65	146	153	157
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>112</u>	<u>89</u>	<u>123</u>	<u>284</u>	<u>301</u>	<u>315</u>
Global/Retained	128	306	493	410	441	223	210	209
Total Billed Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 507</u>	<u>\$ 511</u>	<u>\$ 523</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	6	7	8	8	8	8
Labor Costs	\$ 393	\$ 435	\$ 425	\$ 499	\$ 551	\$ 618	\$ 618	\$ 618
Non-Labor Costs	160	53	106	71	177	155	155	155
Total Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 773</u>	<u>\$ 773</u>	<u>\$ 773</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	-	-	-	-	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 275	\$ 300	\$ 309	\$ 321
So Cal Gas	233	210	221	261	312	318	320	321
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>588</u>	<u>618</u>	<u>629</u>	<u>642</u>
Global/Retained	128	110	123	85	130	155	145	131
Total Allocations	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 718</u>	<u>\$ 773</u>	<u>\$ 773</u>	<u>\$ 773</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 277	\$ 300	\$ 309	\$ 321
So Cal Gas	233	210	221	261	314	318	320	321
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>590</u>	<u>618</u>	<u>629</u>	<u>642</u>
Global/Retained	128	110	123	85	138	155	145	131
Total Billed Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 773</u>	<u>\$ 773</u>	<u>\$ 773</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0113-CASH MANAGEMENT
Workpaper: A-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 277	\$ 314	\$ 138	\$ 729	8
Full year impact of vacancy filled in mid-2009.	36	38	8	82	
Non-recurring software implementation fees in 2009.	(14)	(16)	(7)	(37)	
Change in Allocation 2009-2012	23	(14)	(9)	0	
Total Change from 2009	\$ 45	\$ 7	\$ (8)	\$ 45	-
2012 - TEST YEAR	\$ 321	\$ 321	\$ 131	\$ 773	8
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 321	\$ 321	\$ 131	\$ 773	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 321	\$ 321	\$ 131	\$ 773	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	6	7	8	8	8	8
Labor Costs	\$ 393	\$ 435	\$ 425	\$ 499	\$ 551	\$ 629	\$ 645	\$ 660
Non-Labor Costs	160	53	106	71	177	158	162	166
Total Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 787</u>	<u>\$ 807</u>	<u>\$ 826</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	-	-	-	-	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 275	\$ 306	\$ 322	\$ 343
So Cal Gas	233	210	221	261	312	323	334	343
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>588</u>	<u>629</u>	<u>656</u>	<u>686</u>
Global/Retained	128	110	123	85	130	158	151	140
Total Allocations	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 718</u>	<u>\$ 787</u>	<u>\$ 807</u>	<u>\$ 826</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 277	\$ 306	\$ 322	\$ 343
So Cal Gas	233	210	221	261	314	323	334	343
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>590</u>	<u>629</u>	<u>656</u>	<u>686</u>
Global/Retained	128	110	123	85	138	158	151	140
Total Billed Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 787</u>	<u>\$ 807</u>	<u>\$ 826</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0119-FINANCE DIRECTOR

Workpaper: A-4.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	6	5	5	5	6	6	6
Labor Costs	\$ 488	\$ 483	\$ 545	\$ 524	\$ 620	\$ 628	\$ 633	\$ 633
Non-Labor Costs	195	95	145	77	121	152	152	152
Total Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 779</u>	<u>\$ 785</u>	<u>\$ 785</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	1	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	25	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 303	\$ 313	\$ 326
So Cal Gas	288	249	276	275	323	320	325	326
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>509</u>	<u>511</u>	<u>607</u>	<u>623</u>	<u>638</u>	<u>652</u>
Global/Retained	158	130	154	90	134	156	147	133
Total Allocations	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 663</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 779</u>	<u>\$ 785</u>	<u>\$ 785</u>
BILLED COSTS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 303	\$ 313	\$ 326
So Cal Gas	288	249	276	275	323	320	325	326
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>511</u>	<u>511</u>	<u>607</u>	<u>623</u>	<u>638</u>	<u>652</u>
Global/Retained	158	130	179	90	134	156	147	133
Total Billed Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 779</u>	<u>\$ 785</u>	<u>\$ 785</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0119-FINANCE DIRECTOR
Workpaper: A-4.3 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2009 - BASE YEAR	\$ 284	\$ 323	\$ 134	\$ 741	5
Partial year vacancy filled in 2010.	18	18	7	43	1
Change in Allocation 2009-2012	24	(15)	(9)	0	
Total Change from 2009	\$ 42	\$ 3	\$ (1)	\$ 43	1
2012 - TEST YEAR	\$ 326	\$ 326	\$ 133	\$ 785	6
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 326	\$ 326	\$ 133	\$ 785	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 326	\$ 326	\$ 133	\$ 785	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0119-FINANCE DIRECTOR

Workpaper: A-4.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	6	5	5	5	6	6	6
Labor Costs	\$ 488	\$ 483	\$ 545	\$ 524	\$ 620	\$ 638	\$ 660	\$ 676
Non-Labor Costs	195	95	145	77	121	154	158	163
Total Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 793</u>	<u>\$ 818</u>	<u>\$ 839</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	1	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	25	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 308	\$ 327	\$ 348
So Cal Gas	288	249	276	275	323	326	339	348
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>509</u>	<u>511</u>	<u>607</u>	<u>634</u>	<u>665</u>	<u>697</u>
Global/Retained	158	130	154	90	134	159	153	142
Total Allocations	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 663</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 793</u>	<u>\$ 818</u>	<u>\$ 839</u>
BILLED COSTS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 308	\$ 327	\$ 348
So Cal Gas	288	249	276	275	323	326	339	348
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>511</u>	<u>511</u>	<u>607</u>	<u>634</u>	<u>665</u>	<u>697</u>
Global/Retained	158	130	179	90	134	159	153	142
Total Billed Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 793</u>	<u>\$ 818</u>	<u>\$ 839</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	3	2	3	3	3
Labor Costs	\$ 264	\$ 209	\$ 207	\$ 280	\$ 289	\$ 296	\$ 296	\$ 296
Non-Labor Costs	20	184	232	249	324	377	377	377
Total Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 674</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	21	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 262	\$ 269	\$ 280
So Cal Gas	119	160	183	219	267	277	279	280
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>539</u>	<u>548</u>	<u>560</u>
Global/Retained	66	83	102	125	111	135	126	114
Total Allocations	<u>\$ 284</u>	<u>\$ 371</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 674</u>
BILLED COSTS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 262	\$ 269	\$ 280
So Cal Gas	119	160	183	219	267	277	279	280
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>539</u>	<u>548</u>	<u>560</u>
Global/Retained	66	104	102	125	111	135	126	114
Total Billed Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 674</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0120-PENS & TRUST INV DIR
Workpaper: A-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 235	\$ 267	\$ 111	\$ 612	2
Enhancement and ongoing maintenance of risk management software.	12	12	5	30	
Partial year vacancy filled in 2010.	13	13	5	31	1
Change in Allocation 2009-2012	20	(12)	(7)	(0)	
Total Change from 2009	\$ 45	\$ 13	\$ 3	\$ 61	1
2012 - TEST YEAR	\$ 280	\$ 280	\$ 114	\$ 674	3
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 280	\$ 280	\$ 114	\$ 674	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 280	\$ 280	\$ 114	\$ 674	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	3	2	3	3	3
Labor Costs	\$ 264	\$ 209	\$ 207	\$ 280	\$ 289	\$ 301	\$ 309	\$ 316
Non-Labor Costs	20	184	232	249	324	384	394	405
Total Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 686</u>	<u>\$ 703</u>	<u>\$ 721</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	21	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 267	\$ 281	\$ 300
So Cal Gas	119	160	183	219	267	282	291	299
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>548</u>	<u>571</u>	<u>599</u>
Global/Retained	66	83	102	125	111	138	132	122
Total Allocations	<u>\$ 284</u>	<u>\$ 371</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 686</u>	<u>\$ 703</u>	<u>\$ 721</u>
BILLED COSTS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 267	\$ 281	\$ 300
So Cal Gas	119	160	183	219	267	282	291	299
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>548</u>	<u>571</u>	<u>599</u>
Global/Retained	66	104	102	125	111	138	132	122
Total Billed Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 686</u>	<u>\$ 703</u>	<u>\$ 721</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	14,027	8,743	8,402	14,295	10,018	16,738	19,626	19,626
Total Costs	<u>\$ 14,027</u>	<u>\$ 8,743</u>	<u>\$ 8,402</u>	<u>\$ 14,295</u>	<u>\$ 10,018</u>	<u>\$ 16,738</u>	<u>\$ 19,626</u>	<u>\$ 19,626</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,029	\$ 622	\$ 613	\$ 944	\$ 1,956	\$ 1,891	\$ 2,308	\$ 2,308
So Cal Gas	2,118	1,782	1,709	1,867	2,050	2,841	3,258	3,258
Subtotal - Utility	<u>3,147</u>	<u>2,404</u>	<u>2,322</u>	<u>2,811</u>	<u>4,006</u>	<u>4,733</u>	<u>5,566</u>	<u>5,566</u>
Global/Retained	10,832	6,152	6,138	11,274	5,906	12,006	14,060	14,060
Total Direct Assignments	<u>\$ 13,979</u>	<u>\$ 8,556</u>	<u>\$ 8,460</u>	<u>\$ 14,085</u>	<u>\$ 9,912</u>	<u>\$ 16,738</u>	<u>\$ 19,626</u>	<u>\$ 19,626</u>
ALLOCATIONS								
SDG&E	\$ 17	\$ 65	\$ (21)	\$ 82	\$ 41	\$ -	\$ -	\$ -
So Cal Gas	20	81	(25)	96	46	-	-	-
Subtotal - Utility	<u>37</u>	<u>146</u>	<u>(46)</u>	<u>178</u>	<u>87</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	11	42	(12)	31	19	-	-	-
Total Allocations	<u>\$ 49</u>	<u>\$ 188</u>	<u>\$ (58)</u>	<u>\$ 210</u>	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 1,046	\$ 687	\$ 592	\$ 1,026	\$ 1,997	\$ 1,891	\$ 2,308	\$ 2,308
So Cal Gas	2,139	1,863	1,685	1,963	2,096	2,841	3,258	3,258
Subtotal - Utility	<u>3,184</u>	<u>2,549</u>	<u>2,277</u>	<u>2,989</u>	<u>4,093</u>	<u>4,733</u>	<u>5,566</u>	<u>5,566</u>
Global/Retained	10,843	6,194	6,126	11,306	5,925	12,006	14,060	14,060
Total Billed Costs	<u>\$ 14,027</u>	<u>\$ 8,743</u>	<u>\$ 8,402</u>	<u>\$ 14,295</u>	<u>\$ 10,018</u>	<u>\$ 16,738</u>	<u>\$ 19,626</u>	<u>\$ 19,626</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0224-CORPORATE - CASH MGMT
Workpaper: A-4.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,997	\$ 2,096	\$ 5,925	\$ 10,018	-
Fees for renewal of line of credit at the Utilities, including expansion of line from \$600 million to \$800 million.	1,070	1,076	0	2,146	
One time facility fee for Letter of Credit in 2009.	(725)	-	-	(725)	
Change in bank service charges from 2009 actuals.	(37)	88	9	60	
Fees for renewal of lines of credit totaling \$3.0 billion for Global.	-	-	8,127	8,127	
Change in Allocation 2009-2012	3	(2)	(1)	(0)	
Total Change from 2009	\$ 311	\$ 1,162	\$ 8,135	\$ 9,608	-
2012 - TEST YEAR	<u>\$ 2,308</u>	<u>\$ 3,258</u>	<u>\$ 14,060</u>	<u>\$ 19,626</u>	<u>-</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	2,308	3,258	14,060	19,626	
TOTAL 2012 ALLOCATIONS	<u>\$ 2,308</u>	<u>\$ 3,258</u>	<u>\$ 14,060</u>	<u>\$ 19,626</u>	
Direct Assignment Details					
Bank Services Charges	\$ 450	\$ 1,400	\$ 150	\$ 2,000	
Line of Credit Fees	1,858	1,858	13,910	17,626	
	<u>\$ 2,308</u>	<u>\$ 3,258</u>	<u>\$ 14,060</u>	<u>\$ 19,626</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	14,027	8,743	8,402	14,295	10,018	16,738	19,626	19,626
Total Costs	<u>\$ 14,027</u>	<u>\$ 8,743</u>	<u>\$ 8,402</u>	<u>\$ 14,295</u>	<u>\$ 10,018</u>	<u>\$ 16,738</u>	<u>\$ 19,626</u>	<u>\$ 19,626</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,029	\$ 622	\$ 613	\$ 944	\$ 1,956	\$ 1,891	\$ 2,308	\$ 2,308
So Cal Gas	2,118	1,782	1,709	1,867	2,050	2,841	3,258	3,258
Subtotal - Utility	<u>3,147</u>	<u>2,404</u>	<u>2,322</u>	<u>2,811</u>	<u>4,006</u>	<u>4,733</u>	<u>5,566</u>	<u>5,566</u>
Global/Retained	10,832	6,152	6,138	11,274	5,906	12,006	14,060	14,060
Total Direct Assignments	<u>\$ 13,979</u>	<u>\$ 8,556</u>	<u>\$ 8,460</u>	<u>\$ 14,085</u>	<u>\$ 9,912</u>	<u>\$ 16,738</u>	<u>\$ 19,626</u>	<u>\$ 19,626</u>
ALLOCATIONS								
SDG&E	\$ 17	\$ 65	\$ (21)	\$ 82	\$ 41	\$ -	\$ -	\$ -
So Cal Gas	20	81	(25)	96	46	-	-	-
Subtotal - Utility	<u>37</u>	<u>146</u>	<u>(46)</u>	<u>178</u>	<u>87</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	11	42	(12)	31	19	-	-	-
Total Allocations	<u>\$ 49</u>	<u>\$ 188</u>	<u>\$ (58)</u>	<u>\$ 210</u>	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 1,046	\$ 687	\$ 592	\$ 1,026	\$ 1,997	\$ 1,891	\$ 2,308	\$ 2,308
So Cal Gas	2,139	1,863	1,685	1,963	2,096	2,841	3,258	3,258
Subtotal - Utility	<u>3,184</u>	<u>2,549</u>	<u>2,277</u>	<u>2,989</u>	<u>4,093</u>	<u>4,733</u>	<u>5,566</u>	<u>5,566</u>
Global/Retained	10,843	6,194	6,126	11,306	5,925	12,006	14,060	14,060
Total Billed Costs	<u>\$ 14,027</u>	<u>\$ 8,743</u>	<u>\$ 8,402</u>	<u>\$ 14,295</u>	<u>\$ 10,018</u>	<u>\$ 16,738</u>	<u>\$ 19,626</u>	<u>\$ 19,626</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,436	4,419	3,440	3,042	5,663	5,794	6,594	6,311
Total Costs	<u>\$ 5,436</u>	<u>\$ 4,419</u>	<u>\$ 3,440</u>	<u>\$ 3,042</u>	<u>\$ 5,663</u>	<u>\$ 5,794</u>	<u>\$ 6,594</u>	<u>\$ 6,311</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,222	\$ 816	\$ 451	\$ 394	\$ 857	\$ 1,118	\$ 1,423	\$ 429
So Cal Gas	206	304	143	245	405	547	754	798
Subtotal - Utility	<u>1,428</u>	<u>1,120</u>	<u>594</u>	<u>639</u>	<u>1,261</u>	<u>1,665</u>	<u>2,177</u>	<u>1,227</u>
Global/Retained	2,693	2,355	1,871	1,417	3,458	3,492	3,877	4,527
Total Direct Assignments	<u>\$ 4,121</u>	<u>\$ 3,474</u>	<u>\$ 2,465</u>	<u>\$ 2,056</u>	<u>\$ 4,719</u>	<u>\$ 5,157</u>	<u>\$ 6,054</u>	<u>\$ 5,753</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,315	945	975	986	945	636	540	558
Total Allocations	<u>\$ 1,315</u>	<u>\$ 945</u>	<u>\$ 975</u>	<u>\$ 986</u>	<u>\$ 945</u>	<u>\$ 636</u>	<u>\$ 540</u>	<u>\$ 558</u>
BILLED COSTS								
SDG&E	\$ 1,222	\$ 816	\$ 451	\$ 394	\$ 857	\$ 1,118	\$ 1,423	\$ 429
So Cal Gas	206	304	143	245	405	547	754	798
Subtotal - Utility	<u>1,428</u>	<u>1,120</u>	<u>594</u>	<u>639</u>	<u>1,261</u>	<u>1,665</u>	<u>2,177</u>	<u>1,227</u>
Global/Retained	4,008	3,299	2,847	2,403	4,402	4,128	4,417	5,084
Total Billed Costs	<u>\$ 5,436</u>	<u>\$ 4,419</u>	<u>\$ 3,440</u>	<u>\$ 3,042</u>	<u>\$ 5,663</u>	<u>\$ 5,794</u>	<u>\$ 6,594</u>	<u>\$ 6,311</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY
Workpaper: A-4.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 857	\$ 405	\$ 4,402	\$ 5,663	-
Increase in trustee fees based on balance of debt outstanding.	52	16	22	90	
Increase in rating agency fees based on projected new debt issuances.	-	274	376	650	
Issuance fees and related costs for new debt issuance.	-	103	576	680	
No debt issuance forecast at SDG&E in 2012 results in lower agency fees, printing and professional svcs related to debt issuance.	(310)	-	-	(310)	
One time underwriting costs in 2009 for IDB securities.	(170)	-	-	(170)	
One time remarketing/underwriting costs in 2009 for Global IDRB securities.	-	-	(27)	(27)	
Net change in Global bond amortization for existing debt.	-	-	(265)	(265)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	<u>\$ (428)</u>	<u>\$ 393</u>	<u>\$ 682</u>	<u>\$ 648</u>	<u>-</u>
2012 - TEST YEAR	<u>\$ 429</u>	<u>\$ 798</u>	<u>\$ 5,084</u>	<u>\$ 6,311</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 558</u>	<u>\$ 558</u>	
Direct Assignments	<u>429</u>	<u>798</u>	<u>4,527</u>	<u>5,753</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 429</u>	<u>\$ 798</u>	<u>\$ 5,084</u>	<u>\$ 6,311</u>	
Direct Assignment Details					
Rating Agency Fees	\$ 221	\$ 548	\$ 784	\$ 1,553	
Trustee Fees	\$ 208	\$ 109	\$ 56	\$ 374	
Financing/Debt Issuance Fees	-	140	3,686	3,826	
	<u>\$ 429</u>	<u>\$ 798</u>	<u>\$ 4,527</u>	<u>\$ 5,753</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,436	4,419	3,440	3,042	5,663	5,799	6,613	6,321
Total Costs	<u>\$ 5,436</u>	<u>\$ 4,419</u>	<u>\$ 3,440</u>	<u>\$ 3,042</u>	<u>\$ 5,663</u>	<u>\$ 5,799</u>	<u>\$ 6,613</u>	<u>\$ 6,321</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,222	\$ 816	\$ 451	\$ 394	\$ 857	\$ 1,122	\$ 1,435	\$ 429
So Cal Gas	206	304	143	245	405	548	761	808
Subtotal - Utility	<u>1,428</u>	<u>1,120</u>	<u>594</u>	<u>639</u>	<u>1,261</u>	<u>1,670</u>	<u>2,196</u>	<u>1,237</u>
Global/Retained	2,693	2,355	1,871	1,417	3,458	3,492	3,877	4,527
Total Direct Assignments	<u>\$ 4,121</u>	<u>\$ 3,474</u>	<u>\$ 2,465</u>	<u>\$ 2,056</u>	<u>\$ 4,719</u>	<u>\$ 5,162</u>	<u>\$ 6,073</u>	<u>\$ 5,764</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,315	945	975	986	945	636	540	558
Total Allocations	<u>\$ 1,315</u>	<u>\$ 945</u>	<u>\$ 975</u>	<u>\$ 986</u>	<u>\$ 945</u>	<u>\$ 636</u>	<u>\$ 540</u>	<u>\$ 558</u>
BILLED COSTS								
SDG&E	\$ 1,222	\$ 816	\$ 451	\$ 394	\$ 857	\$ 1,122	\$ 1,435	\$ 429
So Cal Gas	206	304	143	245	405	548	761	808
Subtotal - Utility	<u>1,428</u>	<u>1,120</u>	<u>594</u>	<u>639</u>	<u>1,261</u>	<u>1,670</u>	<u>2,196</u>	<u>1,237</u>
Global/Retained	4,008	3,299	2,847	2,403	4,402	4,128	4,417	5,084
Total Billed Costs	<u>\$ 5,436</u>	<u>\$ 4,419</u>	<u>\$ 3,440</u>	<u>\$ 3,042</u>	<u>\$ 5,663</u>	<u>\$ 5,799</u>	<u>\$ 6,613</u>	<u>\$ 6,321</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0393-CORP ECONOMIC ANALYSIS

Workpaper: A-4.7

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	2	3	4	3	4	4
Labor Costs	\$ -	\$ 62	\$ 172	\$ 344	\$ 744	\$ 490	\$ 513	\$ 513
Non-Labor Costs	-	31	1,134	66	114	163	124	124
Total Costs	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 1,306</u>	<u>\$ 409</u>	<u>\$ 859</u>	<u>\$ 653</u>	<u>\$ 638</u>	<u>\$ 638</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	752	6	(4)	-	50	50
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 752</u>	<u>\$ 6</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 21	\$ 129	\$ 20	\$ 43	\$ 33	\$ 29	\$ 29
So Cal Gas	-	26	152	20	43	33	29	29
Subtotal - Utility	<u>-</u>	<u>47</u>	<u>280</u>	<u>40</u>	<u>86</u>	<u>65</u>	<u>59</u>	<u>59</u>
Global/Retained	-	46	274	363	777	587	529	529
Total Allocations	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 554</u>	<u>\$ 404</u>	<u>\$ 863</u>	<u>\$ 653</u>	<u>\$ 588</u>	<u>\$ 588</u>
BILLED COSTS								
SDG&E	\$ -	\$ 21	\$ 129	\$ 20	\$ 43	\$ 33	\$ 29	\$ 29
So Cal Gas	-	26	152	20	43	33	29	29
Subtotal - Utility	<u>-</u>	<u>47</u>	<u>280</u>	<u>40</u>	<u>86</u>	<u>65</u>	<u>59</u>	<u>59</u>
Global/Retained	-	46	1,026	369	772	587	579	579
Total Billed Costs	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 1,306</u>	<u>\$ 409</u>	<u>\$ 859</u>	<u>\$ 653</u>	<u>\$ 638</u>	<u>\$ 638</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0393-CORP ECONOMIC ANALYSIS
Workpaper: A-4.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 43	\$ 43	\$ 772	\$ 859	4
Replaced analyst with associate at lower salary.	(5)	(5)	(44)	(55)	
One time employee relocation expense in 2009.	(8)	(8)	(149)	(166)	
Change in Allocation 2009-2012	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	
Total Change from 2009	\$ (14)	\$ (14)	\$ (193)	\$ (221)	-
2012 - TEST YEAR	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 579</u>	<u>\$ 638</u>	<u>4</u>
2012 ALLOCATION METHOD					
Causal - Economic Analysis	<u>5.00%</u>	<u>5.00%</u>	<u>90.00%</u>	<u>100.00%</u>	
Allocations	\$ 29	\$ 29	\$ 529	\$ 588	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>50</u>	<u>50</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ 579</u>	<u>\$ 638</u>	
Direct Assignment Details					
Travel- Global Projects	-	-	50	50	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0393-CORP ECONOMIC ANALYSIS

Workpaper: A-4.7 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	2	3	4	3	4	4
Labor Costs	\$ -	\$ 62	\$ 172	\$ 344	\$ 744	\$ 498	\$ 535	\$ 548
Non-Labor Costs	-	31	1,134	66	114	166	130	133
Total Costs	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 1,306</u>	<u>\$ 409</u>	<u>\$ 859</u>	<u>\$ 664</u>	<u>\$ 665</u>	<u>\$ 682</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	752	6	(4)	-	52	54
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 752</u>	<u>\$ 6</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 54</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 21	\$ 129	\$ 20	\$ 43	\$ 33	\$ 31	\$ 31
So Cal Gas	-	26	152	20	43	33	31	31
Subtotal - Utility	<u>-</u>	<u>47</u>	<u>280</u>	<u>40</u>	<u>86</u>	<u>66</u>	<u>61</u>	<u>63</u>
Global/Retained	-	46	274	363	777	598	552	565
Total Allocations	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 554</u>	<u>\$ 404</u>	<u>\$ 863</u>	<u>\$ 664</u>	<u>\$ 613</u>	<u>\$ 628</u>
BILLED COSTS								
SDG&E	\$ -	\$ 21	\$ 129	\$ 20	\$ 43	\$ 33	\$ 31	\$ 31
So Cal Gas	-	26	152	20	43	33	31	31
Subtotal - Utility	<u>-</u>	<u>47</u>	<u>280</u>	<u>40</u>	<u>86</u>	<u>66</u>	<u>61</u>	<u>63</u>
Global/Retained	-	46	1,026	369	772	598	604	619
Total Billed Costs	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 1,306</u>	<u>\$ 409</u>	<u>\$ 859</u>	<u>\$ 664</u>	<u>\$ 665</u>	<u>\$ 682</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0052-VP - MERGERS & ACQUISITIONS

Workpaper: A-4.8

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	2	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 389	\$ 405	\$ 77	\$ 77
Non-Labor Costs	-	-	-	-	129	107	107	107
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 512</u>	<u>\$ 184</u>	<u>\$ 184</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	518	512	184	184
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 512</u>	<u>\$ 184</u>	<u>\$ 184</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	518	512	184	184
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 512</u>	<u>\$ 184</u>	<u>\$ 184</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0052-VP - MERGERS & ACQUISITIONS
Workpaper: A-4.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 518	\$ 518	2
Eliminated one executive position.	-	-	(334)	(334)	(1)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (334)	\$ (334)	(1)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184</u>	<u>\$ 184</u>	<u>1</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ 0	\$ 0	\$ 184	\$ 184	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184</u>	<u>\$ 184</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0052-VP - MERGERS & ACQUISITIONS

Workpaper: A-4.8 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	2	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 389	\$ 412	\$ 81	\$ 82
Non-Labor Costs	-	-	-	-	129	109	112	115
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 521</u>	<u>\$ 192</u>	<u>\$ 197</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	518	521	192	197
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 521</u>	<u>\$ 192</u>	<u>\$ 197</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	518	521	192	197
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 521</u>	<u>\$ 192</u>	<u>\$ 197</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-4.9

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	8	10	10	8	5	5	5
Labor Costs	\$ -	\$ 1,157	\$ 1,121	\$ 1,450	\$ 1,387	\$ 692	\$ 621	\$ 621
Non-Labor Costs	-	1,890	588	421	547	737	737	737
Total Costs	<u>\$ -</u>	<u>\$ 3,047</u>	<u>\$ 1,708</u>	<u>\$ 1,871</u>	<u>\$ 1,934</u>	<u>\$ 1,429</u>	<u>\$ 1,358</u>	<u>\$ 1,358</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	64	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>129</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	953	(240)	28	192	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 953</u>	<u>\$ (111)</u>	<u>\$ 28</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	2,093	1,819	1,843	1,742	1,429	1,358	1,358
Total Allocations	<u>\$ -</u>	<u>\$ 2,093</u>	<u>\$ 1,819</u>	<u>\$ 1,843</u>	<u>\$ 1,742</u>	<u>\$ 1,429</u>	<u>\$ 1,358</u>	<u>\$ 1,358</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	64	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>129</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	3,047	1,580	1,871	1,934	1,429	1,358	1,358
Total Billed Costs	<u>\$ -</u>	<u>\$ 3,047</u>	<u>\$ 1,708</u>	<u>\$ 1,871</u>	<u>\$ 1,934</u>	<u>\$ 1,429</u>	<u>\$ 1,358</u>	<u>\$ 1,358</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0392-CORPORATE DEVELOPMENT
Workpaper: A-4.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 1,934	\$ 1,934	8
Reduced staff in 2010.	-	-	(576)	(576)	(3)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (576)	\$ (576)	(3)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,358</u>	<u>\$ 1,358</u>	<u>5</u>
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ 0	\$ 0	\$ 1,358	\$ 1,358	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,358</u>	<u>\$ 1,358</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-4.9 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	8	10	10	8	5	5	5
Labor Costs	\$ -	\$ 1,157	\$ 1,121	\$ 1,450	\$ 1,387	\$ 704	\$ 648	\$ 663
Non-Labor Costs	-	1,890	588	421	547	751	770	791
Total Costs	<u>\$ -</u>	<u>\$ 3,047</u>	<u>\$ 1,708</u>	<u>\$ 1,871</u>	<u>\$ 1,934</u>	<u>\$ 1,455</u>	<u>\$ 1,417</u>	<u>\$ 1,454</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	64	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>129</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	953	(240)	28	192	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 953</u>	<u>\$ (111)</u>	<u>\$ 28</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	2,093	1,819	1,843	1,742	1,455	1,417	1,454
Total Allocations	<u>\$ -</u>	<u>\$ 2,093</u>	<u>\$ 1,819</u>	<u>\$ 1,843</u>	<u>\$ 1,742</u>	<u>\$ 1,455</u>	<u>\$ 1,417</u>	<u>\$ 1,454</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	64	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>129</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	3,047	1,580	1,871	1,934	1,455	1,417	1,454
Total Billed Costs	<u>\$ -</u>	<u>\$ 3,047</u>	<u>\$ 1,708</u>	<u>\$ 1,871</u>	<u>\$ 1,934</u>	<u>\$ 1,455</u>	<u>\$ 1,417</u>	<u>\$ 1,454</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0059-DEVELOPMENT - REED

Workpaper: A-4.10

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	2	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 518	\$ 364	\$ 64	\$ -	\$ -	\$ -
Non-Labor Costs	-	0	87	62	6	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 605</u>	<u>\$ 425</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	0	605	425	70	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 605</u>	<u>\$ 425</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	0	605	425	70	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 605</u>	<u>\$ 425</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0059-DEVELOPMENT - REED
Workpaper: A-4.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 70	\$ 70	-
VP retired in 2009 and cost center was closed.	-	-	(70)	(70)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (70)	\$ (70)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0059-DEVELOPMENT - REED

Workpaper: A-4.10 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	2	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 518	\$ 364	\$ 64	\$ -	\$ -	\$ -
Non-Labor Costs	-	0	87	62	6	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 605</u>	<u>\$ 425</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	1	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	0	605	425	70	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 605</u>	<u>\$ 425</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	0	605	425	70	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 605</u>	<u>\$ 425</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0060-DEVELOPMENT - SAHAGIAN

Workpaper: A-4.11

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	1	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 238	\$ 236	\$ 36	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	64	90	16	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ 326</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	10	-	-	-	-
Global/Retained	-	-	-	10	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	302	307	52	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ 307</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	10	-	-	-	-
Global/Retained	-	-	302	316	52	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ 326</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0060-DEVELOPMENT - SAHAGIAN
Workpaper: A-4.11 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 52	\$ 52	-
VP transferred to Global in 2009 and cost center was closed.	-	-	(52)	(52)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (52)	\$ (52)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0060-DEVELOPMENT - SAHAGIAN

Workpaper: A-4.11 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	1	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 238	\$ 236	\$ 36	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	64	90	16	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ 326</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	10	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	302	307	52	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ 307</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	302	316	52	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ 326</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-5 Investor Relations
 Workpaper: A-5

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	7	7	7	7	8	8	8
Labor Costs	\$ 884	\$ 909	\$ 723	\$ 803	\$ 846	\$ 963	\$ 1,009	\$ 1,009
Non-Labor Costs	1,559	1,358	1,298	1,233	1,088	1,157	1,278	1,278
Total Costs	<u>\$ 2,442</u>	<u>\$ 2,266</u>	<u>\$ 2,021</u>	<u>\$ 2,036</u>	<u>\$ 1,934</u>	<u>\$ 2,120</u>	<u>\$ 2,287</u>	<u>\$ 2,287</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 123	\$ 75	\$ 47	\$ 98	\$ 73	\$ 75	\$ 75	\$ 75
So Cal Gas	\$ 129	\$ 71	\$ 37	\$ 76	\$ 51	\$ 53	\$ 53	\$ 53
Subtotal - Utility	<u>252</u>	<u>146</u>	<u>84</u>	<u>174</u>	<u>124</u>	<u>129</u>	<u>129</u>	<u>129</u>
Global/Retained	\$ 98	\$ 86	\$ 82	\$ 108	\$ 50	\$ 159	\$ 159	\$ 159
Total Direct Assignments	<u>\$ 350</u>	<u>\$ 232</u>	<u>\$ 166</u>	<u>\$ 283</u>	<u>\$ 174</u>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 287</u>
ALLOCATIONS								
SDG&E	\$ 674	\$ 645	\$ 651	\$ 690	\$ 675	\$ 712	\$ 798	\$ 831
So Cal Gas	820	802	767	801	766	753	827	830
Subtotal - Utility	<u>1,494</u>	<u>1,448</u>	<u>1,418</u>	<u>1,490</u>	<u>1,440</u>	<u>1,465</u>	<u>1,625</u>	<u>1,661</u>
Global/Retained	599	586	437	262	319	367	374	339
Total Allocations	<u>\$ 2,092</u>	<u>\$ 2,034</u>	<u>\$ 1,855</u>	<u>\$ 1,753</u>	<u>\$ 1,759</u>	<u>\$ 1,832</u>	<u>\$ 1,999</u>	<u>\$ 1,999</u>
BILLED COSTS								
SDG&E	\$ 797	\$ 721	\$ 698	\$ 788	\$ 748	\$ 788	\$ 874	\$ 906
So Cal Gas	949	873	804	877	817	806	880	883
Subtotal - Utility	<u>1,746</u>	<u>1,594</u>	<u>1,502</u>	<u>1,665</u>	<u>1,565</u>	<u>1,594</u>	<u>1,754</u>	<u>1,789</u>
Global/Retained	697	672	519	371	369	526	533	497
Total Billed Costs	<u>\$ 2,442</u>	<u>\$ 2,266</u>	<u>\$ 2,021</u>	<u>\$ 2,036</u>	<u>\$ 1,934</u>	<u>\$ 2,120</u>	<u>\$ 2,287</u>	<u>\$ 2,287</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-5 Investor Relations
Workpaper: A-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 748	\$ 817	\$ 369	\$ 1,934	7
In 2010 reorganization, outgoing VP was replaced by a more senior officer. Also added an administrative assistant.	66	65	26	157	1
Transfer agent fees, printing, and mailing costs due to expected increase in the number of shareholders.	37	37	123	196	
Change in Allocation 2009-2012	<u>56</u>	<u>(35)</u>	<u>(21)</u>	<u>(0)</u>	
Total Change from 2009	\$ 158	\$ 66	\$ 128	\$ 353	1
2012 - TEST YEAR	<u>\$ 906</u>	<u>\$ 883</u>	<u>\$ 497</u>	<u>\$ 2,287</u>	<u>8</u>
Allocations	\$ 831	\$ 830	\$ 339	\$ 2,000	
Direct Assignments	<u>75</u>	<u>53</u>	<u>159</u>	<u>287</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 906</u>	<u>\$ 883</u>	<u>\$ 497</u>	<u>\$ 2,287</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-5 Investor Relations
 Workpaper: A-5 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	7	7	7	7	9	9	9
Labor Costs	\$ 884	\$ 909	\$ 723	\$ 803	\$ 846	\$ 979	\$ 1,052	\$ 1,077
Non-Labor Costs	1,559	1,358	1,298	1,233	1,088	1,170	1,311	1,333
Total Costs	<u>\$ 2,442</u>	<u>\$ 2,266</u>	<u>\$ 2,021</u>	<u>\$ 2,036</u>	<u>\$ 1,934</u>	<u>\$ 2,150</u>	<u>\$ 2,363</u>	<u>\$ 2,411</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 123	\$ 75	\$ 47	\$ 98	\$ 73	\$ 76	\$ 78	\$ 79
So Cal Gas	129	71	37	76	51	54	56	57
Subtotal - Utility	<u>252</u>	<u>146</u>	<u>84</u>	<u>174</u>	<u>124</u>	<u>131</u>	<u>133</u>	<u>136</u>
Global/Retained	98	86	82	108	50	161	164	168
Total Direct Assignments	<u>\$ 350</u>	<u>\$ 232</u>	<u>\$ 166</u>	<u>\$ 283</u>	<u>\$ 174</u>	<u>\$ 291</u>	<u>\$ 297</u>	<u>\$ 304</u>
ALLOCATIONS								
SDG&E	\$ 674	\$ 645	\$ 651	\$ 690	\$ 675	\$ 722	\$ 825	\$ 875
So Cal Gas	820	802	767	801	766	763	855	875
Subtotal - Utility	<u>1,494</u>	<u>1,448</u>	<u>1,418</u>	<u>1,490</u>	<u>1,440</u>	<u>1,486</u>	<u>1,679</u>	<u>1,750</u>
Global/Retained	599	586	437	262	319	373	387	357
Total Allocations	<u>\$ 2,092</u>	<u>\$ 2,034</u>	<u>\$ 1,855</u>	<u>\$ 1,753</u>	<u>\$ 1,759</u>	<u>\$ 1,858</u>	<u>\$ 2,066</u>	<u>\$ 2,107</u>
BILLED COSTS								
SDG&E	\$ 797	\$ 721	\$ 698	\$ 788	\$ 748	\$ 799	\$ 902	\$ 954
So Cal Gas	949	873	804	877	817	818	910	932
Subtotal - Utility	<u>1,746</u>	<u>1,594</u>	<u>1,502</u>	<u>1,665</u>	<u>1,565</u>	<u>1,616</u>	<u>1,813</u>	<u>1,886</u>
Global/Retained	697	672	519	371	369	534	551	525
Total Billed Costs	<u>\$ 2,442</u>	<u>\$ 2,266</u>	<u>\$ 2,021</u>	<u>\$ 2,036</u>	<u>\$ 1,934</u>	<u>\$ 2,150</u>	<u>\$ 2,363</u>	<u>\$ 2,411</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-5 Investor Relations

Witness: Bruce Folkmann

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	1	2	2	2
Labor Costs	\$ 321	\$ 299	\$ 259	\$ 268	\$ 259	\$ 368	\$ 411	\$ 411
Non-Labor Costs	208	142	113	126	93	93	98	98
Total Costs	<u>\$ 529</u>	<u>\$ 442</u>	<u>\$ 372</u>	<u>\$ 394</u>	<u>\$ 352</u>	<u>\$ 461</u>	<u>\$ 509</u>	<u>\$ 509</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 36	\$ 19	\$ 7	\$ 8	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	44	24	8	9	7	-	-	-
Subtotal - Utility	<u>80</u>	<u>43</u>	<u>15</u>	<u>17</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	24	12	8	3	3	-	-	-
Total Direct Assignments	<u>\$ 104</u>	<u>\$ 56</u>	<u>\$ 23</u>	<u>\$ 20</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 110	\$ 94	\$ 123	\$ 147	\$ 129	\$ 179	\$ 203	\$ 212
So Cal Gas	135	118	145	171	147	190	211	211
Subtotal - Utility	<u>245</u>	<u>212</u>	<u>268</u>	<u>318</u>	<u>276</u>	<u>369</u>	<u>414</u>	<u>423</u>
Global/Retained	180	174	81	56	61	93	95	86
Total Allocations	<u>\$ 425</u>	<u>\$ 386</u>	<u>\$ 349</u>	<u>\$ 374</u>	<u>\$ 337</u>	<u>\$ 461</u>	<u>\$ 509</u>	<u>\$ 509</u>
BILLED COSTS								
SDG&E	\$ 146	\$ 113	\$ 130	\$ 155	\$ 135	\$ 179	\$ 203	\$ 212
So Cal Gas	179	142	153	180	153	190	211	211
Subtotal - Utility	<u>325</u>	<u>255</u>	<u>283</u>	<u>335</u>	<u>288</u>	<u>369</u>	<u>414</u>	<u>423</u>
Global/Retained	204	186	89	59	64	93	95	86
Total Billed Costs	<u>\$ 529</u>	<u>\$ 442</u>	<u>\$ 372</u>	<u>\$ 394</u>	<u>\$ 352</u>	<u>\$ 461</u>	<u>\$ 509</u>	<u>\$ 509</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-5 Investor Relations
Cost Center: 1100-0375-VP - INVESTOR RELATIONS
Workpaper: A-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 135	\$ 153	\$ 64	\$ 352	1
In 2010 reorganization, outgoing VP was replaced by a more senior officer. Also added an administrative assistant.	66	65	26	157	1
Change in Allocation 2009-2012	11	(7)	(4)	-	
Total Change from 2009	\$ 77	\$ 58	\$ 22	\$ 157	1
2012 - TEST YEAR	\$ 212	\$ 211	\$ 86	\$ 509	2
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 212	\$ 211	\$ 86	\$ 509	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 212	\$ 211	\$ 86	\$ 509	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Bruce Folkmann

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	1	2	2	2
Labor Costs	\$ 321	\$ 299	\$ 259	\$ 268	\$ 259	\$ 375	\$ 429	\$ 439
Non-Labor Costs	208	142	113	126	93	95	102	105
Total Costs	<u>\$ 529</u>	<u>\$ 442</u>	<u>\$ 372</u>	<u>\$ 394</u>	<u>\$ 352</u>	<u>\$ 470</u>	<u>\$ 531</u>	<u>\$ 544</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 36	\$ 19	\$ 7	\$ 8	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	44	24	8	9	7	-	-	-
Subtotal - Utility	<u>80</u>	<u>43</u>	<u>15</u>	<u>17</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	24	12	8	3	3	-	-	-
Total Direct Assignments	<u>\$ 104</u>	<u>\$ 56</u>	<u>\$ 23</u>	<u>\$ 20</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 110	\$ 94	\$ 123	\$ 147	\$ 129	\$ 182	\$ 212	\$ 226
So Cal Gas	135	118	145	171	147	193	220	226
Subtotal - Utility	<u>245</u>	<u>212</u>	<u>268</u>	<u>318</u>	<u>276</u>	<u>375</u>	<u>432</u>	<u>452</u>
Global/Retained	180	174	81	56	61	94	99	92
Total Allocations	<u>\$ 425</u>	<u>\$ 386</u>	<u>\$ 349</u>	<u>\$ 374</u>	<u>\$ 337</u>	<u>\$ 470</u>	<u>\$ 531</u>	<u>\$ 544</u>
BILLED COSTS								
SDG&E	\$ 146	\$ 113	\$ 130	\$ 155	\$ 135	\$ 182	\$ 212	\$ 226
So Cal Gas	179	142	153	180	153	193	220	226
Subtotal - Utility	<u>325</u>	<u>255</u>	<u>283</u>	<u>335</u>	<u>288</u>	<u>375</u>	<u>432</u>	<u>452</u>
Global/Retained	204	186	89	59	64	94	99	92
Total Billed Costs	<u>\$ 529</u>	<u>\$ 442</u>	<u>\$ 372</u>	<u>\$ 394</u>	<u>\$ 352</u>	<u>\$ 470</u>	<u>\$ 531</u>	<u>\$ 544</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-5 Investor Relations

Witness: Bruce Folkmann

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	6	6	6	6	6	6
Labor Costs	\$ 457	\$ 465	\$ 440	\$ 535	\$ 587	\$ 594	\$ 598	\$ 598
Non-Labor Costs	1,322	1,170	1,181	1,107	994	1,064	1,180	1,180
Total Costs	<u>\$ 1,779</u>	<u>\$ 1,635</u>	<u>\$ 1,621</u>	<u>\$ 1,642</u>	<u>\$ 1,582</u>	<u>\$ 1,658</u>	<u>\$ 1,778</u>	<u>\$ 1,778</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 86	\$ 56	\$ 40	\$ 90	\$ 67	\$ 75	\$ 75	\$ 75
So Cal Gas	85	47	29	67	45	53	53	53
Subtotal - Utility	<u>171</u>	<u>103</u>	<u>69</u>	<u>157</u>	<u>112</u>	<u>129</u>	<u>129</u>	<u>129</u>
Global/Retained	62	44	74	105	47	159	159	159
Total Direct Assignments	<u>\$ 233</u>	<u>\$ 147</u>	<u>\$ 143</u>	<u>\$ 262</u>	<u>\$ 159</u>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 287</u>
ALLOCATIONS								
SDG&E	\$ 537	\$ 515	\$ 521	\$ 543	\$ 545	\$ 533	\$ 595	\$ 619
So Cal Gas	651	639	614	630	619	563	616	619
Subtotal - Utility	<u>1,188</u>	<u>1,154</u>	<u>1,135</u>	<u>1,173</u>	<u>1,165</u>	<u>1,096</u>	<u>1,211</u>	<u>1,238</u>
Global/Retained	358	334	343	206	258	275	279	252
Total Allocations	<u>\$ 1,546</u>	<u>\$ 1,487</u>	<u>\$ 1,478</u>	<u>\$ 1,379</u>	<u>\$ 1,422</u>	<u>\$ 1,371</u>	<u>\$ 1,490</u>	<u>\$ 1,490</u>
BILLED COSTS								
SDG&E	\$ 623	\$ 571	\$ 561	\$ 633	\$ 613	\$ 608	\$ 670	\$ 695
So Cal Gas	736	686	643	697	664	616	670	672
Subtotal - Utility	<u>1,359</u>	<u>1,257</u>	<u>1,204</u>	<u>1,330</u>	<u>1,277</u>	<u>1,225</u>	<u>1,340</u>	<u>1,366</u>
Global/Retained	420	378	417	312	305	433	437	411
Total Billed Costs	<u>\$ 1,779</u>	<u>\$ 1,635</u>	<u>\$ 1,621</u>	<u>\$ 1,642</u>	<u>\$ 1,582</u>	<u>\$ 1,658</u>	<u>\$ 1,778</u>	<u>\$ 1,778</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-5 Investor Relations
Cost Center: 1100-0042-INVESTOR RELATIONS
Workpaper: A-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 613	\$ 664	\$ 305	\$ 1,582	6
Transfer agent fees, printing, and mailing costs due to expected increase in the number of shareholders.	22	20	116	158	
Additional fees for listing on Mexican stock exchange.	15	16	7	38	
Change in Allocation 2009-2012	45	(28)	(17)	(0)	
Total Change from 2009	\$ 82	\$ 8	\$ 106	\$ 196	(0)
2012 - TEST YEAR	<u>\$ 695</u>	<u>\$ 672</u>	<u>\$ 411</u>	<u>\$ 1,778</u>	<u>6</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 619	\$ 619	\$ 252	\$ 1,490	
Direct Assignments	75	53	159	287	
TOTAL 2012 ALLOCATIONS	<u>\$ 695</u>	<u>\$ 672</u>	<u>\$ 411</u>	<u>\$ 1,778</u>	
Direct Assignment Details					
Special Projects Mgr	\$ -	\$ -	\$ 107	\$ 107	
Preferred stock listing fees	\$ 28	\$ -	\$ 28	\$ 55	
SRE analyst conference	48	53	24	125	
	<u>\$ 75</u>	<u>\$ 53</u>	<u>\$ 159</u>	<u>\$ 287</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Bruce Folkmann

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	6	6	6	7	7	7
Labor Costs	\$ 457	\$ 465	\$ 440	\$ 535	\$ 587	\$ 605	\$ 623	\$ 638
Non-Labor Costs	1,322	1,170	1,181	1,107	994	1,076	1,209	1,228
Total Costs	<u>\$ 1,779</u>	<u>\$ 1,635</u>	<u>\$ 1,621</u>	<u>\$ 1,642</u>	<u>\$ 1,582</u>	<u>\$ 1,680</u>	<u>\$ 1,832</u>	<u>\$ 1,866</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 86	\$ 56	\$ 40	\$ 90	\$ 67	\$ 76	\$ 78	\$ 79
So Cal Gas	85	47	29	67	45	54	56	57
Subtotal - Utility	<u>171</u>	<u>103</u>	<u>69</u>	<u>157</u>	<u>112</u>	<u>131</u>	<u>133</u>	<u>136</u>
Global/Retained	62	44	74	105	47	161	164	168
Total Direct Assignments	<u>\$ 233</u>	<u>\$ 147</u>	<u>\$ 143</u>	<u>\$ 262</u>	<u>\$ 159</u>	<u>\$ 291</u>	<u>\$ 297</u>	<u>\$ 304</u>
ALLOCATIONS								
SDG&E	\$ 537	\$ 515	\$ 521	\$ 543	\$ 545	\$ 540	\$ 613	\$ 649
So Cal Gas	651	639	614	630	619	571	635	649
Subtotal - Utility	<u>1,188</u>	<u>1,154</u>	<u>1,135</u>	<u>1,173</u>	<u>1,165</u>	<u>1,110</u>	<u>1,248</u>	<u>1,298</u>
Global/Retained	358	334	343	206	258	278	287	265
Total Allocations	<u>\$ 1,546</u>	<u>\$ 1,487</u>	<u>\$ 1,478</u>	<u>\$ 1,379</u>	<u>\$ 1,422</u>	<u>\$ 1,389</u>	<u>\$ 1,535</u>	<u>\$ 1,563</u>
BILLED COSTS								
SDG&E	\$ 623	\$ 571	\$ 561	\$ 633	\$ 613	\$ 616	\$ 690	\$ 728
So Cal Gas	736	686	643	697	664	625	690	706
Subtotal - Utility	<u>1,359</u>	<u>1,257</u>	<u>1,204</u>	<u>1,330</u>	<u>1,277</u>	<u>1,241</u>	<u>1,381</u>	<u>1,434</u>
Global/Retained	420	378	417	312	305	439	451	432
Total Billed Costs	<u>\$ 1,779</u>	<u>\$ 1,635</u>	<u>\$ 1,621</u>	<u>\$ 1,642</u>	<u>\$ 1,582</u>	<u>\$ 1,680</u>	<u>\$ 1,832</u>	<u>\$ 1,866</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-5 Investor Relations

Witness: Bruce Folkmann

Cost Center: 1100-0382-EXECUTIVE PROJECTS

Workpaper: A-5.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	0	0	0	0	0	0	0
Labor Costs	\$ 105	\$ 144	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	29	46	4	-	-	-	-	-
Total Costs	<u>\$ 134</u>	<u>\$ 190</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	13	29	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 13</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 27	\$ 36	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	33	45	8	-	-	-	-	-
Subtotal - Utility	<u>60</u>	<u>82</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	60	79	14	-	-	-	-	-
Total Allocations	<u>\$ 121</u>	<u>\$ 161</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 28	\$ 36	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	34	45	8	-	-	-	-	-
Subtotal - Utility	<u>61</u>	<u>82</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	73	109	14	-	-	-	-	-
Total Billed Costs	<u>\$ 134</u>	<u>\$ 190</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Bruce Folkmann

Cost Center: 1100-0382-EXECUTIVE PROJECTS

Workpaper: A-5.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	0	0	0	0	0	0	0
Labor Costs	\$ 105	\$ 144	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	29	46	4	-	-	-	-	-
Total Costs	<u>\$ 134</u>	<u>\$ 190</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	13	29	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 13</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 27	\$ 36	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	33	45	8	-	-	-	-	-
Subtotal - Utility	<u>60</u>	<u>82</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	60	79	14	-	-	-	-	-
Total Allocations	<u>\$ 121</u>	<u>\$ 161</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 28	\$ 36	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	34	45	8	-	-	-	-	-
Subtotal - Utility	<u>61</u>	<u>82</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	73	109	14	-	-	-	-	-
Total Billed Costs	<u>\$ 134</u>	<u>\$ 190</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-6 Corporate Planning
 Workpaper: A-6

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	14	15	16	16	14	16	16
Labor Costs	\$ 1,131	\$ 1,195	\$ 1,440	\$ 1,634	\$ 1,645	\$ 1,524	\$ 1,726	\$ 1,726
Non-Labor Costs	258	537	337	454	888	409	490	490
Total Costs	<u>\$ 1,389</u>	<u>\$ 1,733</u>	<u>\$ 1,777</u>	<u>\$ 2,087</u>	<u>\$ 2,533</u>	<u>\$ 1,934</u>	<u>\$ 2,216</u>	<u>\$ 2,216</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 75	\$ 65	\$ 84	\$ 102	\$ 47	\$ 48	\$ 50
So Cal Gas	\$ 6	\$ 44	\$ 62	\$ 89	\$ 112	\$ 49	\$ 50	\$ 50
Subtotal - Utility	<u>38</u>	<u>119</u>	<u>127</u>	<u>174</u>	<u>215</u>	<u>97</u>	<u>98</u>	<u>99</u>
Global/Retained	\$ 26	\$ 97	\$ 101	\$ 84	\$ 92	\$ 40	\$ 39	\$ 37
Total Direct Assignments	<u>\$ 64</u>	<u>\$ 216</u>	<u>\$ 228</u>	<u>\$ 257</u>	<u>\$ 307</u>	<u>\$ 137</u>	<u>\$ 136</u>	<u>\$ 136</u>
ALLOCATIONS								
SDG&E	\$ 299	\$ 348	\$ 384	\$ 399	\$ 497	\$ 437	\$ 511	\$ 520
So Cal Gas	364	430	445	463	564	462	529	520
Subtotal - Utility	<u>662</u>	<u>778</u>	<u>828</u>	<u>862</u>	<u>1,061</u>	<u>899</u>	<u>1,040</u>	<u>1,040</u>
Global/Retained	663	739	721	968	1,165	899	1,040	1,040
Total Allocations	<u>\$ 1,325</u>	<u>\$ 1,517</u>	<u>\$ 1,549</u>	<u>\$ 1,830</u>	<u>\$ 2,226</u>	<u>\$ 1,797</u>	<u>\$ 2,079</u>	<u>\$ 2,079</u>
BILLED COSTS								
SDG&E	\$ 331	\$ 423	\$ 449	\$ 483	\$ 599	\$ 484	\$ 559	\$ 570
So Cal Gas	369	474	506	552	676	511	579	569
Subtotal - Utility	<u>700</u>	<u>897</u>	<u>955</u>	<u>1,036</u>	<u>1,276</u>	<u>995</u>	<u>1,137</u>	<u>1,139</u>
Global/Retained	689	836	822	1,052	1,257	939	1,078	1,077
Total Billed Costs	<u>\$ 1,389</u>	<u>\$ 1,733</u>	<u>\$ 1,777</u>	<u>\$ 2,087</u>	<u>\$ 2,533</u>	<u>\$ 1,934</u>	<u>\$ 2,216</u>	<u>\$ 2,216</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-6 Corporate Planning
Workpaper: A-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 599	\$ 676	\$ 1,257	\$ 2,533	16
Labor staffing changes as a result of the reorganization and filling vacancies.	4	7	13	24	
Net lower computer expenses in 2012.	(94)	(106)	(141)	(341)	
Change in Allocation 2009-2012	<u>60</u>	<u>(8)</u>	<u>(52)</u>	<u>-</u>	
Total Change from 2009	\$ (30)	\$ (107)	\$ (180)	\$ (317)	-
2012 - TEST YEAR	<u>\$ 570</u>	<u>\$ 569</u>	<u>\$ 1,077</u>	<u>\$ 2,216</u>	<u>16</u>
Allocations	\$ 520	\$ 520	\$ 1,040	\$ 2,079	
Direct Assignments	<u>50</u>	<u>50</u>	<u>37</u>	<u>136</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 570</u>	<u>\$ 569</u>	<u>\$ 1,077</u>	<u>\$ 2,216</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-6 Corporate Planning
 Workpaper: A-6 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	14	15	16	16	14	16	16
Labor Costs	\$ 1,131	\$ 1,195	\$ 1,440	\$ 1,634	\$ 1,645	\$ 1,551	\$ 1,800	\$ 1,843
Non-Labor Costs	258	537	337	454	888	417	512	526
Total Costs	<u>\$ 1,389</u>	<u>\$ 1,733</u>	<u>\$ 1,777</u>	<u>\$ 2,087</u>	<u>\$ 2,533</u>	<u>\$ 1,968</u>	<u>\$ 2,311</u>	<u>\$ 2,369</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 75	\$ 65	\$ 84	\$ 102	\$ 48	\$ 50	\$ 53
So Cal Gas	6	44	62	89	112	50	52	53
Subtotal - Utility	<u>38</u>	<u>119</u>	<u>127</u>	<u>174</u>	<u>215</u>	<u>98</u>	<u>102</u>	<u>107</u>
Global/Retained	26	97	101	84	92	41	40	40
Total Direct Assignments	<u>\$ 64</u>	<u>\$ 216</u>	<u>\$ 228</u>	<u>\$ 257</u>	<u>\$ 307</u>	<u>\$ 139</u>	<u>\$ 142</u>	<u>\$ 146</u>
ALLOCATIONS								
SDG&E	\$ 299	\$ 348	\$ 384	\$ 399	\$ 497	\$ 444	\$ 533	\$ 556
So Cal Gas	364	430	445	463	564	470	552	555
Subtotal - Utility	<u>662</u>	<u>778</u>	<u>828</u>	<u>862</u>	<u>1,061</u>	<u>914</u>	<u>1,084</u>	<u>1,111</u>
Global/Retained	663	739	721	968	1,165	914	1,084	1,111
Total Allocations	<u>\$ 1,325</u>	<u>\$ 1,517</u>	<u>\$ 1,549</u>	<u>\$ 1,830</u>	<u>\$ 2,226</u>	<u>\$ 1,829</u>	<u>\$ 2,169</u>	<u>\$ 2,222</u>
BILLED COSTS								
SDG&E	\$ 331	\$ 423	\$ 449	\$ 483	\$ 599	\$ 493	\$ 583	\$ 609
So Cal Gas	369	474	506	552	676	520	604	609
Subtotal - Utility	<u>700</u>	<u>897</u>	<u>955</u>	<u>1,036</u>	<u>1,276</u>	<u>1,013</u>	<u>1,187</u>	<u>1,218</u>
Global/Retained	689	836	822	1,052	1,257	955	1,125	1,151
Total Billed Costs	<u>\$ 1,389</u>	<u>\$ 1,733</u>	<u>\$ 1,777</u>	<u>\$ 2,087</u>	<u>\$ 2,533</u>	<u>\$ 1,968</u>	<u>\$ 2,311</u>	<u>\$ 2,369</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0298-VP - CORPORATE PLANNING

Workpaper: A-6.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	1	3	2	2	2	2	2
Labor Costs	\$ 174	\$ 177	\$ 277	\$ 250	\$ 254	\$ 256	\$ 282	\$ 282
Non-Labor Costs	50	56	52	37	22	28	28	28
Total Costs	<u>\$ 224</u>	<u>\$ 232</u>	<u>\$ 329</u>	<u>\$ 287</u>	<u>\$ 276</u>	<u>\$ 284</u>	<u>\$ 310</u>	<u>\$ 310</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	5	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 50	\$ 53	\$ 76	\$ 41	\$ 40	\$ 69	\$ 76	\$ 77
So Cal Gas	61	65	90	47	46	73	79	77
Subtotal - Utility	<u>112</u>	<u>118</u>	<u>166</u>	<u>88</u>	<u>86</u>	<u>142</u>	<u>155</u>	<u>155</u>
Global/Retained	112	114	163	194	190	142	155	155
Total Allocations	<u>\$ 224</u>	<u>\$ 232</u>	<u>\$ 329</u>	<u>\$ 283</u>	<u>\$ 276</u>	<u>\$ 284</u>	<u>\$ 310</u>	<u>\$ 310</u>
BILLED COSTS								
SDG&E	\$ 50	\$ 53	\$ 76	\$ 41	\$ 40	\$ 69	\$ 76	\$ 77
So Cal Gas	61	65	90	47	46	73	79	77
Subtotal - Utility	<u>112</u>	<u>118</u>	<u>166</u>	<u>88</u>	<u>86</u>	<u>142</u>	<u>155</u>	<u>155</u>
Global/Retained	112	114	163	199	190	142	155	155
Total Billed Costs	<u>\$ 224</u>	<u>\$ 232</u>	<u>\$ 329</u>	<u>\$ 287</u>	<u>\$ 276</u>	<u>\$ 284</u>	<u>\$ 310</u>	<u>\$ 310</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-6 Corporate Planning
Cost Center: 1100-0298-VP - CORPORATE PLANNING
Workpaper: A-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 40	\$ 46	\$ 190	\$ 276	2
Full time impact of administrative assistant that was shared prior to the 2010 reorganization.	8	8	17	33	
Change in Allocation 2009-2012	29	23	(52)	-	
Total Change from 2009	\$ 37	\$ 32	\$ (35)	\$ 33	-
2012 - TEST YEAR	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 155</u>	<u>\$ 310</u>	<u>2</u>
2012 ALLOCATION METHOD					
Multi-Factor Split	<u>25.01%</u>	<u>24.99%</u>	<u>50.00%</u>	<u>100.00%</u>	
Allocations	\$ 77	\$ 77	\$ 155	\$ 310	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 155</u>	<u>\$ 310</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0298-VP - CORPORATE PLANNING

Workpaper: A-6.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	1	3	2	2	2	2	2
Labor Costs	\$ 174	\$ 177	\$ 277	\$ 250	\$ 254	\$ 260	\$ 294	\$ 301
Non-Labor Costs	50	56	52	37	22	29	29	30
Total Costs	<u>\$ 224</u>	<u>\$ 232</u>	<u>\$ 329</u>	<u>\$ 287</u>	<u>\$ 276</u>	<u>\$ 289</u>	<u>\$ 323</u>	<u>\$ 331</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	5	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 50	\$ 53	\$ 76	\$ 41	\$ 40	\$ 70	\$ 79	\$ 83
So Cal Gas	61	65	90	47	46	74	82	83
Subtotal - Utility	<u>112</u>	<u>118</u>	<u>166</u>	<u>88</u>	<u>86</u>	<u>144</u>	<u>162</u>	<u>166</u>
Global/Retained	112	114	163	194	190	144	162	166
Total Allocations	<u>\$ 224</u>	<u>\$ 232</u>	<u>\$ 329</u>	<u>\$ 283</u>	<u>\$ 276</u>	<u>\$ 289</u>	<u>\$ 323</u>	<u>\$ 331</u>
BILLED COSTS								
SDG&E	\$ 50	\$ 53	\$ 76	\$ 41	\$ 40	\$ 70	\$ 79	\$ 83
So Cal Gas	61	65	90	47	46	74	82	83
Subtotal - Utility	<u>112</u>	<u>118</u>	<u>166</u>	<u>88</u>	<u>86</u>	<u>144</u>	<u>162</u>	<u>166</u>
Global/Retained	112	114	163	199	190	144	162	166
Total Billed Costs	<u>\$ 224</u>	<u>\$ 232</u>	<u>\$ 329</u>	<u>\$ 287</u>	<u>\$ 276</u>	<u>\$ 289</u>	<u>\$ 323</u>	<u>\$ 331</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0299-FIVE-YEAR BUSINESS PLANNING

Workpaper: A-6.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	5	4	7	6	4	6	6
Labor Costs	\$ 287	\$ 330	\$ 467	\$ 658	\$ 638	\$ 478	\$ 653	\$ 653
Non-Labor Costs	(23)	216	51	171	146	75	75	75
Total Costs	<u>\$ 264</u>	<u>\$ 546</u>	<u>\$ 518</u>	<u>\$ 829</u>	<u>\$ 784</u>	<u>\$ 554</u>	<u>\$ 729</u>	<u>\$ 729</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 8	\$ 43	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	-	-	8	43	10	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>17</u>	<u>85</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	37	94	-	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 111</u>	<u>\$ 85</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 60	\$ 115	\$ 95	\$ 172	\$ 177	\$ 135	\$ 179	\$ 182
So Cal Gas	72	143	112	200	201	142	185	182
Subtotal - Utility	<u>132</u>	<u>259</u>	<u>207</u>	<u>372</u>	<u>377</u>	<u>277</u>	<u>364</u>	<u>364</u>
Global/Retained	132	251	201	372	377	277	364	364
Total Allocations	<u>\$ 264</u>	<u>\$ 510</u>	<u>\$ 407</u>	<u>\$ 744</u>	<u>\$ 755</u>	<u>\$ 554</u>	<u>\$ 729</u>	<u>\$ 729</u>
BILLED COSTS								
SDG&E	\$ 60	\$ 115	\$ 103	\$ 215	\$ 187	\$ 135	\$ 179	\$ 182
So Cal Gas	72	143	120	242	211	142	185	182
Subtotal - Utility	<u>132</u>	<u>259</u>	<u>224</u>	<u>457</u>	<u>398</u>	<u>277</u>	<u>364</u>	<u>364</u>
Global/Retained	132	288	295	372	385	277	364	364
Total Billed Costs	<u>\$ 264</u>	<u>\$ 546</u>	<u>\$ 518</u>	<u>\$ 829</u>	<u>\$ 784</u>	<u>\$ 554</u>	<u>\$ 729</u>	<u>\$ 729</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-6 Corporate Planning
Cost Center: 1100-0299-FIVE-YEAR BUSINESS PLANNING
Workpaper: A-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 187	\$ 211	\$ 385	\$ 784	6
Non-recurring computer licensing fees in 2009.	(17)	(17)	(21)	(55)	
Change in Allocation 2009-2012	12	(12)	(0)	0	
Total Change from 2009	\$ (5)	\$ (29)	\$ (21)	\$ (55)	-
2012 - TEST YEAR	<u>\$ 182</u>	<u>\$ 182</u>	<u>\$ 364</u>	<u>\$ 729</u>	<u>6</u>
2012 ALLOCATION METHOD					
Multi-Factor Split	25.01%	24.99%	50.00%	100.00%	
Allocations	\$ 182	\$ 182	\$ 364	\$ 729	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 182</u>	<u>\$ 182</u>	<u>\$ 364</u>	<u>\$ 729</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0299-FIVE-YEAR BUSINESS PLANNING

Workpaper: A-6.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	5	4	7	6	4	6	6
Labor Costs	\$ 287	\$ 330	\$ 467	\$ 658	\$ 638	\$ 487	\$ 682	\$ 698
Non-Labor Costs	(23)	216	51	171	146	77	79	81
Total Costs	<u>\$ 264</u>	<u>\$ 546</u>	<u>\$ 518</u>	<u>\$ 829</u>	<u>\$ 784</u>	<u>\$ 563</u>	<u>\$ 760</u>	<u>\$ 779</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 8	\$ 43	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	-	-	8	43	10	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>17</u>	<u>85</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	37	94	-	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 111</u>	<u>\$ 85</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 60	\$ 115	\$ 95	\$ 172	\$ 177	\$ 137	\$ 187	\$ 195
So Cal Gas	72	143	112	200	201	145	193	195
Subtotal - Utility	<u>132</u>	<u>259</u>	<u>207</u>	<u>372</u>	<u>377</u>	<u>282</u>	<u>380</u>	<u>389</u>
Global/Retained	132	251	201	372	377	282	380	389
Total Allocations	<u>\$ 264</u>	<u>\$ 510</u>	<u>\$ 407</u>	<u>\$ 744</u>	<u>\$ 755</u>	<u>\$ 563</u>	<u>\$ 760</u>	<u>\$ 779</u>
BILLED COSTS								
SDG&E	\$ 60	\$ 115	\$ 103	\$ 215	\$ 187	\$ 137	\$ 187	\$ 195
So Cal Gas	72	143	120	242	211	145	193	195
Subtotal - Utility	<u>132</u>	<u>259</u>	<u>224</u>	<u>457</u>	<u>398</u>	<u>282</u>	<u>380</u>	<u>389</u>
Global/Retained	132	288	295	372	385	282	380	389
Total Billed Costs	<u>\$ 264</u>	<u>\$ 546</u>	<u>\$ 518</u>	<u>\$ 829</u>	<u>\$ 784</u>	<u>\$ 563</u>	<u>\$ 760</u>	<u>\$ 779</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0053-ONE-YEAR BUSINESS PLANNING

Workpaper: A-6.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	5	6	3	2	2	2	2
Labor Costs	\$ 301	\$ 303	\$ 231	\$ 297	\$ 283	\$ 225	\$ 225	\$ 225
Non-Labor Costs	8	23	15	7	25	8	8	8
Total Costs	<u>\$ 309</u>	<u>\$ 326</u>	<u>\$ 246</u>	<u>\$ 304</u>	<u>\$ 308</u>	<u>\$ 233</u>	<u>\$ 233</u>	<u>\$ 233</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	3	-	-	-
Global/Retained	-	-	-	-	1	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 70	\$ 74	\$ 57	\$ 70	\$ 71	\$ 57	\$ 57	\$ 58
So Cal Gas	85	92	68	82	81	60	59	58
Subtotal - Utility	154	165	125	152	152	117	117	117
Global/Retained	154	160	121	152	152	117	117	117
Total Allocations	<u>\$ 309</u>	<u>\$ 326</u>	<u>\$ 246</u>	<u>\$ 304</u>	<u>\$ 304</u>	<u>\$ 233</u>	<u>\$ 233</u>	<u>\$ 233</u>
BILLED COSTS								
SDG&E	\$ 70	\$ 74	\$ 57	\$ 70	\$ 73	\$ 57	\$ 57	\$ 58
So Cal Gas	85	92	68	82	82	60	59	58
Subtotal - Utility	154	165	125	152	155	117	117	117
Global/Retained	154	160	121	152	153	117	117	117
Total Billed Costs	<u>\$ 309</u>	<u>\$ 326</u>	<u>\$ 246</u>	<u>\$ 304</u>	<u>\$ 308</u>	<u>\$ 233</u>	<u>\$ 233</u>	<u>\$ 233</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-6 Corporate Planning
Cost Center: 1100-0053-ONE-YEAR BUSINESS PLANNING
Workpaper: A-6.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 73	\$ 82	\$ 153	\$ 308	2
Full year impact of staff transfer in 2009 to 1100-0326. (see Recon workpaper A-6.4)	(19)	(19)	(36)	(74)	
Change in Allocation 2009-2012	<u>5</u>	<u>(5)</u>	<u>0</u>	<u>(0)</u>	
Total Change from 2009	\$ (14)	\$ (24)	\$ (36)	\$ (74)	-
2012 - TEST YEAR	<u>\$ 58</u>	<u>\$ 58</u>	<u>\$ 117</u>	<u>\$ 233</u>	<u>2</u>
2012 ALLOCATION METHOD					
Multi-Factor Split	<u>25.01%</u>	<u>24.99%</u>	<u>50.00%</u>	<u>100.00%</u>	
Allocations	\$ 58	\$ 58	\$ 117	\$ 233	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 58</u>	<u>\$ 58</u>	<u>\$ 117</u>	<u>\$ 233</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0053-ONE-YEAR BUSINESS PLANNING

Workpaper: A-6.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	5	6	3	2	2	2	2
Labor Costs	\$ 301	\$ 303	\$ 231	\$ 297	\$ 283	\$ 229	\$ 235	\$ 241
Non-Labor Costs	8	23	15	7	25	8	8	8
Total Costs	<u>\$ 309</u>	<u>\$ 326</u>	<u>\$ 246</u>	<u>\$ 304</u>	<u>\$ 308</u>	<u>\$ 237</u>	<u>\$ 243</u>	<u>\$ 249</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	3	-	-	-
Global/Retained	-	-	-	-	1	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 70	\$ 74	\$ 57	\$ 70	\$ 71	\$ 58	\$ 60	\$ 62
So Cal Gas	85	92	68	82	81	61	62	62
Subtotal - Utility	154	165	125	152	152	119	122	125
Global/Retained	154	160	121	152	152	119	122	125
Total Allocations	<u>\$ 309</u>	<u>\$ 326</u>	<u>\$ 246</u>	<u>\$ 304</u>	<u>\$ 304</u>	<u>\$ 237</u>	<u>\$ 243</u>	<u>\$ 249</u>
BILLED COSTS								
SDG&E	\$ 70	\$ 74	\$ 57	\$ 70	\$ 73	\$ 58	\$ 60	\$ 62
So Cal Gas	85	92	68	82	82	61	62	62
Subtotal - Utility	154	165	125	152	155	119	122	125
Global/Retained	154	160	121	152	153	119	122	125
Total Billed Costs	<u>\$ 309</u>	<u>\$ 326</u>	<u>\$ 246</u>	<u>\$ 304</u>	<u>\$ 308</u>	<u>\$ 237</u>	<u>\$ 243</u>	<u>\$ 249</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0326-CORP BUDGETS & REPORTING

Workpaper: A-6.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	0	0	2	3	3	3	3
Labor Costs	\$ 84	\$ 130	\$ 207	\$ 219	\$ 214	\$ 279	\$ 279	\$ 279
Non-Labor Costs	0	1	0	23	329	7	7	7
Total Costs	<u>\$ 84</u>	<u>\$ 131</u>	<u>\$ 208</u>	<u>\$ 242</u>	<u>\$ 543</u>	<u>\$ 286</u>	<u>\$ 286</u>	<u>\$ 286</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 9	\$ 57	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	28	53	-	-	-	-	-
Subtotal - Utility	<u>9</u>	<u>85</u>	<u>106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	11	34	1	-	-	-
Total Direct Assignments	<u>\$ 9</u>	<u>\$ 85</u>	<u>\$ 117</u>	<u>\$ 34</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 17	\$ 15	\$ 45	\$ 48	\$ 127	\$ 70	\$ 70	\$ 72
So Cal Gas	21	16	45	56	144	73	73	71
Subtotal - Utility	<u>38</u>	<u>31</u>	<u>91</u>	<u>104</u>	<u>271</u>	<u>143</u>	<u>143</u>	<u>143</u>
Global/Retained	38	15	-	104	271	143	143	143
Total Allocations	<u>\$ 75</u>	<u>\$ 46</u>	<u>\$ 91</u>	<u>\$ 208</u>	<u>\$ 542</u>	<u>\$ 286</u>	<u>\$ 286</u>	<u>\$ 286</u>
BILLED COSTS								
SDG&E	\$ 26	\$ 72	\$ 98	\$ 48	\$ 127	\$ 70	\$ 70	\$ 72
So Cal Gas	21	44	98	56	144	73	73	71
Subtotal - Utility	<u>46</u>	<u>116</u>	<u>197</u>	<u>104</u>	<u>271</u>	<u>143</u>	<u>143</u>	<u>143</u>
Global/Retained	38	15	11	138	272	143	143	143
Total Billed Costs	<u>\$ 84</u>	<u>\$ 131</u>	<u>\$ 208</u>	<u>\$ 242</u>	<u>\$ 543</u>	<u>\$ 286</u>	<u>\$ 286</u>	<u>\$ 286</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-6 Corporate Planning
Cost Center: 1100-0326-CORP BUDGETS & REPORTING
Workpaper: A-6.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 127	\$ 144	\$ 272	\$ 543	3
Non-recurring computer software implementation in 2009.	(79)	(81)	(162)	(322)	
Full year impact of staf transfer in 2009 from 1100-0053. (See Recon workpaper A-6.3)	15	17	33	65	
Change in Allocation 2009-2012	9	(9)	(0)	(0)	
Total Change from 2009	\$ (55)	\$ (73)	\$ (129)	\$ (257)	-
2012 - TEST YEAR	\$ 72	\$ 71	\$ 143	\$ 286	3
2012 ALLOCATION METHOD					
Multi-Factor Split	25.01%	24.99%	50.00%	100.00%	
Allocations	\$ 72	\$ 71	\$ 143	\$ 286	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 72	\$ 71	\$ 143	\$ 286	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-6 Corporate Planning

Witness: Bruce Folkmann

Cost Center: 1100-0326-CORP BUDGETS & REPORTING

Workpaper: A-6.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	0	0	2	3	3	3	3
Labor Costs	\$ 84	\$ 130	\$ 207	\$ 219	\$ 214	\$ 284	\$ 291	\$ 298
Non-Labor Costs	0	1	0	23	329	7	7	8
Total Costs	<u>\$ 84</u>	<u>\$ 131</u>	<u>\$ 208</u>	<u>\$ 242</u>	<u>\$ 543</u>	<u>\$ 291</u>	<u>\$ 298</u>	<u>\$ 305</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 9	\$ 57	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	28	53	-	-	-	-	-
Subtotal - Utility	<u>9</u>	<u>85</u>	<u>106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	11	34	1	-	-	-
Total Direct Assignments	<u>\$ 9</u>	<u>\$ 85</u>	<u>\$ 117</u>	<u>\$ 34</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 17	\$ 15	\$ 45	\$ 48	\$ 127	\$ 71	\$ 73	\$ 76
So Cal Gas	21	16	45	56	144	75	76	76
Subtotal - Utility	<u>38</u>	<u>31</u>	<u>91</u>	<u>104</u>	<u>271</u>	<u>146</u>	<u>149</u>	<u>153</u>
Global/Retained	38	15	-	104	271	146	149	153
Total Allocations	<u>\$ 75</u>	<u>\$ 46</u>	<u>\$ 91</u>	<u>\$ 208</u>	<u>\$ 542</u>	<u>\$ 291</u>	<u>\$ 298</u>	<u>\$ 305</u>
BILLED COSTS								
SDG&E	\$ 26	\$ 72	\$ 98	\$ 48	\$ 127	\$ 71	\$ 73	\$ 76
So Cal Gas	21	44	98	56	144	75	76	76
Subtotal - Utility	<u>46</u>	<u>116</u>	<u>197</u>	<u>104</u>	<u>271</u>	<u>146</u>	<u>149</u>	<u>153</u>
Global/Retained	38	15	11	138	272	146	149	153
Total Billed Costs	<u>\$ 84</u>	<u>\$ 131</u>	<u>\$ 208</u>	<u>\$ 242</u>	<u>\$ 543</u>	<u>\$ 291</u>	<u>\$ 298</u>	<u>\$ 305</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-6 Corporate Planning
 Cost Center: 1100-0342-FINL SYSTEMS
 Workpaper: A-6.5

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	3	2	2	3	3	3	3
Labor Costs	\$ 285	\$ 255	\$ 257	\$ 209	\$ 256	\$ 286	\$ 286	\$ 286
Non-Labor Costs	224	242	219	216	366	291	372	372
Total Costs	<u>\$ 509</u>	<u>\$ 497</u>	<u>\$ 476</u>	<u>\$ 425</u>	<u>\$ 622</u>	<u>\$ 577</u>	<u>\$ 658</u>	<u>\$ 658</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 18	\$ 4	\$ 42	\$ 91	\$ 47	\$ 48	\$ 50
So Cal Gas	6	16	(0)	47	101	49	50	50
Subtotal - Utility	<u>29</u>	<u>34</u>	<u>4</u>	<u>88</u>	<u>191</u>	<u>97</u>	<u>98</u>	<u>99</u>
Global/Retained	26	60	(4)	46	82	40	39	37
Total Direct Assignments	<u>\$ 55</u>	<u>\$ 94</u>	<u>\$ 0</u>	<u>\$ 134</u>	<u>\$ 274</u>	<u>\$ 137</u>	<u>\$ 137</u>	<u>\$ 137</u>
ALLOCATIONS								
SDG&E	\$ 102	\$ 91	\$ 110	\$ 67	\$ 82	\$ 107	\$ 128	\$ 130
So Cal Gas	124	113	130	78	93	113	133	130
Subtotal - Utility	<u>227</u>	<u>205</u>	<u>240</u>	<u>146</u>	<u>174</u>	<u>220</u>	<u>261</u>	<u>261</u>
Global/Retained	227	199	236	146	174	220	261	261
Total Allocations	<u>\$ 454</u>	<u>\$ 403</u>	<u>\$ 476</u>	<u>\$ 291</u>	<u>\$ 348</u>	<u>\$ 440</u>	<u>\$ 521</u>	<u>\$ 521</u>
BILLED COSTS								
SDG&E	\$ 126	\$ 109	\$ 114	\$ 109	\$ 172	\$ 154	\$ 176	\$ 180
So Cal Gas	130	130	130	125	193	162	182	180
Subtotal - Utility	<u>256</u>	<u>238</u>	<u>244</u>	<u>234</u>	<u>365</u>	<u>317</u>	<u>358</u>	<u>360</u>
Global/Retained	253	259	233	191	256	260	299	298
Total Billed Costs	<u>\$ 509</u>	<u>\$ 497</u>	<u>\$ 476</u>	<u>\$ 425</u>	<u>\$ 622</u>	<u>\$ 577</u>	<u>\$ 658</u>	<u>\$ 658</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-6 Corporate Planning
Cost Center: 1100-0342-FINL SYSTEMS
Workpaper: A-6.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 172	\$ 193	\$ 256	\$ 622	3
Recurring maintenance fees for systems implemented in 2009.	24	17	74	114	
Non-recurring computer software implementation in 2009.	(22)	(24)	(32)	(78)	
Change in Allocation 2009-2012	<u>6</u>	<u>(6)</u>	<u>(0)</u>	<u>0</u>	
Total Change from 2009	\$ 8	\$ (13)	\$ 41	\$ 36	-
2012 - TEST YEAR	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ 298</u>	<u>\$ 658</u>	<u>3</u>
2012 ALLOCATION METHOD					
Multi-Factor Split	<u>25.01%</u>	<u>24.99%</u>	<u>50.00%</u>	<u>100.00%</u>	
Allocations	\$ 130	\$ 130	\$ 261	\$ 521	
Direct Assignments	<u>50</u>	<u>50</u>	<u>37</u>	<u>136</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ 298</u>	<u>\$ 658</u>	
Direct Assignment Details					
Hyperion license expenses based on actual users.	<u>50</u>	<u>50</u>	<u>37</u>	<u>136</u>	
	\$ 50	\$ 50	\$ 37	\$ 136	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-6 Corporate Planning
 Cost Center: 1100-0342-FINL SYSTEMS
 Workpaper: A-6.5 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	3	2	2	3	3	3	3
Labor Costs	\$ 285	\$ 255	\$ 257	\$ 209	\$ 256	\$ 291	\$ 298	\$ 305
Non-Labor Costs	224	242	219	216	366	296	388	399
Total Costs	<u>\$ 509</u>	<u>\$ 497</u>	<u>\$ 476</u>	<u>\$ 425</u>	<u>\$ 622</u>	<u>\$ 587</u>	<u>\$ 686</u>	<u>\$ 704</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 18	\$ 4	\$ 42	\$ 91	\$ 48	\$ 50	\$ 53
So Cal Gas	6	16	(0)	47	101	50	52	53
Subtotal - Utility	<u>29</u>	<u>34</u>	<u>4</u>	<u>88</u>	<u>191</u>	<u>98</u>	<u>102</u>	<u>107</u>
Global/Retained	26	60	(4)	46	82	41	40	40
Total Direct Assignments	<u>\$ 55</u>	<u>\$ 94</u>	<u>\$ 0</u>	<u>\$ 134</u>	<u>\$ 274</u>	<u>\$ 139</u>	<u>\$ 142</u>	<u>\$ 146</u>
ALLOCATIONS								
SDG&E	\$ 102	\$ 91	\$ 110	\$ 67	\$ 82	\$ 109	\$ 134	\$ 140
So Cal Gas	124	113	130	78	93	115	138	139
Subtotal - Utility	<u>227</u>	<u>205</u>	<u>240</u>	<u>146</u>	<u>174</u>	<u>224</u>	<u>272</u>	<u>279</u>
Global/Retained	227	199	236	146	174	224	272	279
Total Allocations	<u>\$ 454</u>	<u>\$ 403</u>	<u>\$ 476</u>	<u>\$ 291</u>	<u>\$ 348</u>	<u>\$ 448</u>	<u>\$ 544</u>	<u>\$ 558</u>
BILLED COSTS								
SDG&E	\$ 126	\$ 109	\$ 114	\$ 109	\$ 172	\$ 157	\$ 184	\$ 193
So Cal Gas	130	130	130	125	193	165	190	193
Subtotal - Utility	<u>256</u>	<u>238</u>	<u>244</u>	<u>234</u>	<u>365</u>	<u>322</u>	<u>374</u>	<u>386</u>
Global/Retained	253	259	233	191	256	265	312	319
Total Billed Costs	<u>\$ 509</u>	<u>\$ 497</u>	<u>\$ 476</u>	<u>\$ 425</u>	<u>\$ 622</u>	<u>\$ 587</u>	<u>\$ 686</u>	<u>\$ 704</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-7 Risk Management
 Workpaper: A-7

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	4	5	5	5	8	11	11
Labor Costs	\$ 677	\$ 522	\$ 459	\$ 503	\$ 523	\$ 955	\$ 1,235	\$ 1,235
Non-Labor Costs	912	455	57	46	82	121	121	121
Total Costs	<u>\$ 1,589</u>	<u>\$ 977</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 1,076</u>	<u>\$ 1,356</u>	<u>\$ 1,356</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(60)	-	-	-	-	-	-	-
Subtotal - Utility	<u>(114)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	772	360	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 658</u>	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 175	\$ 169	\$ 182	\$ 216	\$ 232	\$ 700	\$ 999	\$ 437
So Cal Gas	208	197	214	251	263	253	246	437
Subtotal - Utility	<u>383</u>	<u>366</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>953</u>	<u>1,245</u>	<u>875</u>
Global/Retained	548	250	120	82	110	123	111	481
Total Allocations	<u>\$ 931</u>	<u>\$ 616</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 1,076</u>	<u>\$ 1,356</u>	<u>\$ 1,356</u>
BILLED COSTS								
SDG&E	\$ 120	\$ 169	\$ 182	\$ 216	\$ 232	\$ 700	\$ 999	\$ 437
So Cal Gas	148	198	214	251	263	253	246	437
Subtotal - Utility	<u>269</u>	<u>367</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>953</u>	<u>1,245</u>	<u>875</u>
Global/Retained	1,321	611	120	82	110	123	111	481
Total Billed Costs	<u>\$ 1,589</u>	<u>\$ 977</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 1,076</u>	<u>\$ 1,356</u>	<u>\$ 1,356</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-7 Risk Management
Workpaper: A-7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 232	\$ 263	\$ 110	\$ 605	5
New cost center created to oversee Risk Management practices.	186	186	379	751	6
Change in Allocation 2009-2012	<u>19</u>	<u>(12)</u>	<u>(7)</u>	<u>(0)</u>	
Total Change from 2009	\$ 205	\$ 174	\$ 372	\$ 751	6
2012 - TEST YEAR	<u>\$ 437</u>	<u>\$ 437</u>	<u>\$ 481</u>	<u>\$ 1,356</u>	<u>11</u>
Allocations	\$ 438	\$ 437	\$ 481	\$ 1,356	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 437</u>	<u>\$ 437</u>	<u>\$ 481</u>	<u>\$ 1,356</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-7 Risk Management
 Workpaper: A-7 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	4	5	5	5	8	11	11
Labor Costs	\$ 677	\$ 522	\$ 459	\$ 503	\$ 523	\$ 971	\$ 1,288	\$ 1,319
Non-Labor Costs	912	455	57	46	82	124	127	130
Total Costs	<u>\$ 1,589</u>	<u>\$ 977</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 1,095</u>	<u>\$ 1,414</u>	<u>\$ 1,449</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(60)	-	-	-	-	-	-	-
Subtotal - Utility	<u>(114)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	772	360	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 658</u>	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 175	\$ 169	\$ 182	\$ 216	\$ 232	\$ 712	\$ 1,042	\$ 467
So Cal Gas	208	197	214	251	263	257	257	467
Subtotal - Utility	<u>383</u>	<u>366</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>969</u>	<u>1,298</u>	<u>935</u>
Global/Retained	548	250	120	82	110	126	116	514
Total Allocations	<u>\$ 931</u>	<u>\$ 616</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 1,095</u>	<u>\$ 1,414</u>	<u>\$ 1,449</u>
BILLED COSTS								
SDG&E	\$ 120	\$ 169	\$ 182	\$ 216	\$ 232	\$ 712	\$ 1,042	\$ 467
So Cal Gas	148	198	214	251	263	257	257	467
Subtotal - Utility	<u>269</u>	<u>367</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>969</u>	<u>1,298</u>	<u>935</u>
Global/Retained	1,321	611	120	82	110	126	116	514
Total Billed Costs	<u>\$ 1,589</u>	<u>\$ 977</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 1,095</u>	<u>\$ 1,414</u>	<u>\$ 1,449</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-7 Risk Management

Witness: Bruce Folkmann

Cost Center: 1100-0010-VP RISK ANALYSIS & MGMT

Workpaper: A-7.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	3	6	6
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421	\$ 721	\$ 720
Non-Labor Costs	-	-	-	-	-	40	40	40
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 461</u>	<u>\$ 761</u>	<u>\$ 761</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461	\$ 761	\$ 190
So Cal Gas	-	-	-	-	-	-	-	190
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461</u>	<u>761</u>	<u>380</u>
Global/Retained	-	-	-	-	-	-	-	380
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 461</u>	<u>\$ 761</u>	<u>\$ 761</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461	\$ 761	\$ 190
So Cal Gas	-	-	-	-	-	-	-	190
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461</u>	<u>761</u>	<u>380</u>
Global/Retained	-	-	-	-	-	-	-	380
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 461</u>	<u>\$ 761</u>	<u>\$ 761</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-7 Risk Management
Cost Center: 1100-0010-VP RISK ANALYSIS & MGMT
Workpaper: A-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	-
New cost center created to oversee Risk Management practices.	190	190	380	761	6
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 190	\$ 190	\$ 380	\$ 761	6
2012 - TEST YEAR	<u>\$ 190</u>	<u>\$ 190</u>	<u>\$ 380</u>	<u>\$ 761</u>	<u>6</u>
2012 ALLOCATION METHOD					
Multi-Factor Split	<u>25.01%</u>	<u>24.99%</u>	<u>50.00%</u>	<u>100.00%</u>	
Allocations	\$ 190	\$ 190	\$ 380	\$ 761	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 190</u>	<u>\$ 190</u>	<u>\$ 380</u>	<u>\$ 761</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-7 Risk Management

Witness: Bruce Folkmann

Cost Center: 1100-0010-VP RISK ANALYSIS & MGMT

Workpaper: A-7.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	3	6	6
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428	\$ 751	\$ 769
Non-Labor Costs	-	-	-	-	-	41	42	43
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 469</u>	<u>\$ 794</u>	<u>\$ 813</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 469	\$ 794	\$ 203
So Cal Gas	-	-	-	-	-	-	-	203
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>469</u>	<u>794</u>	<u>406</u>
Global/Retained	-	-	-	-	-	-	-	406
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 469</u>	<u>\$ 794</u>	<u>\$ 813</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 469	\$ 794	\$ 203
So Cal Gas	-	-	-	-	-	-	-	203
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>469</u>	<u>794</u>	<u>406</u>
Global/Retained	-	-	-	-	-	-	0	406
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 469</u>	<u>\$ 794</u>	<u>\$ 813</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-7 Risk Management

Witness: Bruce Folkmann

Cost Center: 1100-0114-INSURANCE MANAGEMENT

Workpaper: A-7.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	4	5	5	5	5	5	5
Labor Costs	\$ 369	\$ 415	\$ 459	\$ 503	\$ 523	\$ 534	\$ 514	\$ 514
Non-Labor Costs	42	45	57	46	82	81	81	81
Total Costs	<u>\$ 411</u>	<u>\$ 460</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 615</u>	<u>\$ 595</u>	<u>\$ 595</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 142	\$ 159	\$ 182	\$ 216	\$ 232	\$ 239	\$ 238	\$ 247
So Cal Gas	173	197	214	251	263	253	246	247
Subtotal - Utility	<u>315</u>	<u>356</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>492</u>	<u>484</u>	<u>494</u>
Global/Retained	95	103	120	82	110	123	111	101
Total Allocations	<u>\$ 410</u>	<u>\$ 459</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 615</u>	<u>\$ 595</u>	<u>\$ 595</u>
BILLED COSTS								
SDG&E	\$ 143	\$ 159	\$ 182	\$ 216	\$ 232	\$ 239	\$ 238	\$ 247
So Cal Gas	173	198	214	251	263	253	246	247
Subtotal - Utility	<u>316</u>	<u>357</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>492</u>	<u>484</u>	<u>494</u>
Global/Retained	95	103	120	82	110	123	111	101
Total Billed Costs	<u>\$ 411</u>	<u>\$ 460</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 615</u>	<u>\$ 595</u>	<u>\$ 595</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-7 Risk Management
Cost Center: 1100-0114-RISK MANAGEMENT
Workpaper: A-7.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 232	\$ 263	\$ 110	\$ 605	5
Labor Impact of staff succession after Director's retirement.	(4)	(4)	(2)	(10)	
Change in Allocation 2009-2012	19	(12)	(7)	(0)	
Total Change from 2009	\$ 15	\$ (16)	\$ (9)	\$ (10)	-
2012 - TEST YEAR	<u>\$ 247</u>	<u>\$ 247</u>	<u>\$ 101</u>	<u>\$ 595</u>	<u>5</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 247	\$ 247	\$ 101	\$ 595	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 247</u>	<u>\$ 247</u>	<u>\$ 101</u>	<u>\$ 595</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-7 Risk Management

Witness: Bruce Folkmann

Cost Center: 1100-0114-INSURANCE MANAGEMENT

Workpaper: A-7.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	4	5	5	5	5	5	5
Labor Costs	\$ 369	\$ 415	\$ 459	\$ 503	\$ 523	\$ 543	\$ 536	\$ 549
Non-Labor Costs	42	45	57	46	82	82	85	87
Total Costs	<u>\$ 411</u>	<u>\$ 460</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 626</u>	<u>\$ 621</u>	<u>\$ 636</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 142	\$ 159	\$ 182	\$ 216	\$ 232	\$ 243	\$ 248	\$ 264
So Cal Gas	173	197	214	251	263	257	257	264
Subtotal - Utility	<u>315</u>	<u>356</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>500</u>	<u>505</u>	<u>528</u>
Global/Retained	95	103	120	82	110	126	116	108
Total Allocations	<u>\$ 410</u>	<u>\$ 459</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 626</u>	<u>\$ 621</u>	<u>\$ 636</u>
BILLED COSTS								
SDG&E	\$ 143	\$ 159	\$ 182	\$ 216	\$ 232	\$ 243	\$ 248	\$ 264
So Cal Gas	173	198	214	251	263	257	257	264
Subtotal - Utility	<u>316</u>	<u>357</u>	<u>396</u>	<u>467</u>	<u>495</u>	<u>500</u>	<u>505</u>	<u>528</u>
Global/Retained	95	103	120	82	110	126	116	108
Total Billed Costs	<u>\$ 411</u>	<u>\$ 460</u>	<u>\$ 516</u>	<u>\$ 549</u>	<u>\$ 605</u>	<u>\$ 626</u>	<u>\$ 621</u>	<u>\$ 636</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-7 Risk Management

Witness: Bruce Folkmann

Cost Center: 1100-0121-ENERGY RISK MGMT VP

Workpaper: A-7.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	0	0	0	0	0	0	0
Labor Costs	\$ 309	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	870	411	0	-	-	-	-	-
Total Costs	<u>\$ 1,178</u>	<u>\$ 517</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(60)	-	-	-	-	-	-	-
Subtotal - Utility	(115)	-	-	-	-	-	-	-
Global/Retained	772	360	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 658</u>	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 32	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	35	-	-	-	-	-	-	-
Subtotal - Utility	68	10	-	-	-	-	-	-
Global/Retained	453	147	0	-	-	-	-	-
Total Allocations	<u>\$ 521</u>	<u>\$ 157</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ (22)	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(25)	-	-	-	-	-	-	-
Subtotal - Utility	(47)	10	-	-	-	-	-	-
Global/Retained	1,225	508	0	-	-	-	-	-
Total Billed Costs	<u>\$ 1,178</u>	<u>\$ 517</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-7 Risk Management

Witness: Bruce Folkmann

Cost Center: 1100-0121-ENERGY RISK MGMT

Workpaper: A-7.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	0	0	0	0	0	0	0
Labor Costs	\$ 309	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	870	411	0	-	-	-	-	-
Total Costs	<u>\$ 1,178</u>	<u>\$ 517</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(60)	-	-	-	-	-	-	-
Subtotal - Utility	<u>(115)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	772	360	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 658</u>	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 32	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	35	-	-	-	-	-	-	-
Subtotal - Utility	<u>68</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	453	147	-	-	-	-	-	-
Total Allocations	<u>\$ 521</u>	<u>\$ 157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ (22)	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(25)	-	-	-	-	-	-	-
Subtotal - Utility	<u>(47)</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,225	508	0	-	-	-	-	-
Total Billed Costs	<u>\$ 1,178</u>	<u>\$ 517</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance

Witness: Bruce Folkmann

Cost Center: A-8 Financial Leadership Program

Workpaper: A-8

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	11	12	15	18	20	20	20
Labor Costs	\$ 443	\$ 386	\$ 664	\$ 1,056	\$ 1,077	\$ 1,191	\$ 1,231	\$ 1,231
Non-Labor Costs	41	50	120	194	171	161	161	161
Total Costs	<u>\$ 484</u>	<u>\$ 436</u>	<u>\$ 783</u>	<u>\$ 1,251</u>	<u>\$ 1,248</u>	<u>\$ 1,352</u>	<u>\$ 1,392</u>	<u>\$ 1,392</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 15	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	\$ -	\$ -	\$ -	\$ 15	\$ 10	\$ -	\$ -	\$ -
Subtotal - Utility	-	-	-	30	20	-	-	-
Global/Retained	\$ -	\$ -	\$ -	\$ 13	\$ 8	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 168	\$ 151	\$ 276	\$ 475	\$ 468	\$ 525	\$ 556	\$ 578
So Cal Gas	204	187	325	552	531	555	576	578
Subtotal - Utility	<u>372</u>	<u>338</u>	<u>601</u>	<u>1,027</u>	<u>999</u>	<u>1,081</u>	<u>1,132</u>	<u>1,156</u>
Global/Retained	112	98	181	181	221	271	261	236
Total Allocations	<u>\$ 484</u>	<u>\$ 436</u>	<u>\$ 783</u>	<u>\$ 1,208</u>	<u>\$ 1,220</u>	<u>\$ 1,352</u>	<u>\$ 1,392</u>	<u>\$ 1,392</u>
BILLED COSTS								
SDG&E	\$ 168	\$ 151	\$ 276	\$ 490	\$ 478	\$ 525	\$ 556	\$ 578
So Cal Gas	204	187	325	567	541	555	576	578
Subtotal - Utility	<u>372</u>	<u>338</u>	<u>601</u>	<u>1,057</u>	<u>1,019</u>	<u>1,081</u>	<u>1,132</u>	<u>1,156</u>
Global/Retained	112	98	182	194	229	271	261	236
Total Billed Costs	<u>\$ 484</u>	<u>\$ 436</u>	<u>\$ 783</u>	<u>\$ 1,251</u>	<u>\$ 1,248</u>	<u>\$ 1,352</u>	<u>\$ 1,392</u>	<u>\$ 1,392</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-8 Financial Leadership Program
Workpaper: A-8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 478	\$ 541	\$ 229	\$ 1,248	18
Full year impact of 2009 candidate turnover and internship program.	26	16	2	45	
Two additional vacancies filled in 2010.	38	44	18	100	2
Change in Allocation 2009-2012	36	(23)	(13)	(0)	
Total Change from 2009	\$ 101	\$ 37	\$ 7	\$ 145	2
2012 - TEST YEAR	\$ 578	\$ 578	\$ 236	\$ 1,392	20
Allocations	\$ 578	\$ 578	\$ 236	\$ 1,392	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ 578	\$ 578	\$ 236	\$ 1,392	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance

Witness: Bruce Folkmann

Cost Center: A-8 Financial Leadership Program

Workpaper: A-8 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	11	12	15	18	20	20	20
Labor Costs	\$ 443	\$ 386	\$ 664	\$ 1,056	\$ 1,077	\$ 1,212	\$ 1,284	\$ 1,315
Non-Labor Costs	41	50	120	194	171	164	168	172
Total Costs	<u>\$ 484</u>	<u>\$ 436</u>	<u>\$ 783</u>	<u>\$ 1,251</u>	<u>\$ 1,248</u>	<u>\$ 1,375</u>	<u>\$ 1,452</u>	<u>\$ 1,488</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 15	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	15	10	-	-	-
Subtotal - Utility	-	-	-	30	20	-	-	-
Global/Retained	-	-	-	13	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 168	\$ 151	\$ 276	\$ 475	\$ 468	\$ 534	\$ 580	\$ 618
So Cal Gas	204	187	325	552	531	565	601	618
Subtotal - Utility	372	338	601	1,027	999	1,099	1,180	1,236
Global/Retained	112	98	181	181	221	276	272	252
Total Allocations	<u>\$ 484</u>	<u>\$ 436</u>	<u>\$ 783</u>	<u>\$ 1,208</u>	<u>\$ 1,220</u>	<u>\$ 1,375</u>	<u>\$ 1,452</u>	<u>\$ 1,488</u>
BILLED COSTS								
SDG&E	\$ 168	\$ 151	\$ 276	\$ 490	\$ 478	\$ 534	\$ 580	\$ 618
So Cal Gas	204	187	325	567	541	565	601	618
Subtotal - Utility	372	338	601	1,057	1,019	1,099	1,180	1,236
Global/Retained	112	98	182	194	229	276	272	252
Total Billed Costs	<u>\$ 484</u>	<u>\$ 436</u>	<u>\$ 783</u>	<u>\$ 1,251</u>	<u>\$ 1,248</u>	<u>\$ 1,375</u>	<u>\$ 1,452</u>	<u>\$ 1,488</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-8 Financial Leadership Program
 Cost Center: 1100-0340-ACCTG & FINANCE ROTATION
 Workpaper: A-8.1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	11	12	15	18	20	20	20
Labor Costs	\$ 261	\$ 261	\$ 597	\$ 939	\$ 1,010	\$ 1,191	\$ 1,231	\$ 1,231
Non-Labor Costs	30	49	94	191	149	161	161	161
Total Costs	<u>\$ 291</u>	<u>\$ 309</u>	<u>\$ 690</u>	<u>\$ 1,130</u>	<u>\$ 1,159</u>	<u>\$ 1,352</u>	<u>\$ 1,392</u>	<u>\$ 1,392</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 13	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	14	10	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	12	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 101	\$ 107	\$ 243	\$ 429	\$ 434	\$ 525	\$ 556	\$ 578
So Cal Gas	123	133	287	498	492	555	576	578
Subtotal - Utility	<u>224</u>	<u>240</u>	<u>530</u>	<u>927</u>	<u>926</u>	<u>1,081</u>	<u>1,132</u>	<u>1,156</u>
Global/Retained	67	69	160	163	205	271	261	236
Total Allocations	<u>\$ 291</u>	<u>\$ 309</u>	<u>\$ 690</u>	<u>\$ 1,090</u>	<u>\$ 1,131</u>	<u>\$ 1,352</u>	<u>\$ 1,392</u>	<u>\$ 1,392</u>
BILLED COSTS								
SDG&E	\$ 101	\$ 107	\$ 243	\$ 443	\$ 444	\$ 525	\$ 556	\$ 578
So Cal Gas	123	133	287	512	502	555	576	578
Subtotal - Utility	<u>224</u>	<u>240</u>	<u>530</u>	<u>954</u>	<u>946</u>	<u>1,081</u>	<u>1,132</u>	<u>1,156</u>
Global/Retained	67	69	160	176	213	271	261	236
Total Billed Costs	<u>\$ 291</u>	<u>\$ 309</u>	<u>\$ 690</u>	<u>\$ 1,130</u>	<u>\$ 1,159</u>	<u>\$ 1,352</u>	<u>\$ 1,392</u>	<u>\$ 1,392</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-8 Financial Leadership Program
Cost Center: 1100-0340-ACCTG & FINANCE ROTATION
Workpaper: A-8.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 444	\$ 502	\$ 213	\$ 1,159	18
Full year impact of 2009 candidate turnover and inclusion of internship program. (see Recon workpaper A-8.2).	60	55	18	133	
Two additional vacancies filled in 2010.	38	44	18	100	2
Change in Allocation 2009-2012	<u>36</u>	<u>(23)</u>	<u>(13)</u>	<u>(0)</u>	
Total Change from 2009	\$ 135	\$ 76	\$ 23	\$ 233	2
2012 - TEST YEAR	<u>\$ 578</u>	<u>\$ 578</u>	<u>\$ 236</u>	<u>\$ 1,392</u>	<u>20</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 578	\$ 578	\$ 236	\$ 1,392	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 578</u>	<u>\$ 578</u>	<u>\$ 236</u>	<u>\$ 1,392</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-8 Financial Leadership Program
 Cost Center: 1100-0340-ACCTG & FINANCE ROTATION
 Workpaper: A-8.1 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	11	12	15	18	20	20	20
Labor Costs	\$ 261	\$ 261	\$ 597	\$ 939	\$ 1,010	\$ 1,212	\$ 1,284	\$ 1,315
Non-Labor Costs	30	49	94	191	149	164	168	172
Total Costs	<u>\$ 291</u>	<u>\$ 309</u>	<u>\$ 690</u>	<u>\$ 1,130</u>	<u>\$ 1,159</u>	<u>\$ 1,375</u>	<u>\$ 1,452</u>	<u>\$ 1,488</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 13	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	14	10	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	12	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 101	\$ 107	\$ 243	\$ 429	\$ 434	\$ 534	\$ 580	\$ 618
So Cal Gas	123	133	287	498	492	565	601	618
Subtotal - Utility	<u>224</u>	<u>240</u>	<u>530</u>	<u>927</u>	<u>926</u>	<u>1,099</u>	<u>1,180</u>	<u>1,236</u>
Global/Retained	67	69	160	163	205	276	272	252
Total Allocations	<u>\$ 291</u>	<u>\$ 309</u>	<u>\$ 690</u>	<u>\$ 1,090</u>	<u>\$ 1,131</u>	<u>\$ 1,375</u>	<u>\$ 1,452</u>	<u>\$ 1,488</u>
BILLED COSTS								
SDG&E	\$ 101	\$ 107	\$ 243	\$ 443	\$ 444	\$ 534	\$ 580	\$ 618
So Cal Gas	123	133	287	512	502	565	601	618
Subtotal - Utility	<u>224</u>	<u>240</u>	<u>530</u>	<u>954</u>	<u>946</u>	<u>1,099</u>	<u>1,180</u>	<u>1,236</u>
Global/Retained	67	69	160	176	213	276	272	252
Total Billed Costs	<u>\$ 291</u>	<u>\$ 309</u>	<u>\$ 690</u>	<u>\$ 1,130</u>	<u>\$ 1,159</u>	<u>\$ 1,375</u>	<u>\$ 1,452</u>	<u>\$ 1,488</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-8 Financial Leadership Program
 Cost Center: 1100-0344-ACCTG & FIN INTERNSHIP
 Workpaper: A-8.2

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 182	\$ 125	\$ 67	\$ 117	\$ 66	\$ -	\$ -	\$ -
Non-Labor Costs	11	2	26	4	22	-	-	-
Total Costs	<u>\$ 193</u>	<u>\$ 127</u>	<u>\$ 93</u>	<u>\$ 121</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
Subtotal - Utility	-	-	-	3	-	-	-	-
Global/Retained	-	-	-	1	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 67	\$ 44	\$ 33	\$ 46	\$ 34	\$ -	\$ -	\$ -
So Cal Gas	81	54	39	54	39	-	-	-
Subtotal - Utility	148	98	71	100	73	-	-	-
Global/Retained	45	28	22	18	16	-	-	-
Total Allocations	<u>\$ 193</u>	<u>\$ 127</u>	<u>\$ 93</u>	<u>\$ 118</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 67	\$ 44	\$ 33	\$ 48	\$ 34	\$ -	\$ -	\$ -
So Cal Gas	81	54	39	55	39	-	-	-
Subtotal - Utility	148	98	71	103	73	-	-	-
Global/Retained	45	28	22	19	16	-	-	-
Total Billed Costs	<u>\$ 193</u>	<u>\$ 127</u>	<u>\$ 93</u>	<u>\$ 121</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-8 Financial Leadership Program
Cost Center: 1100-0344-ACCTG & FIN INTERNSHIP
Workpaper: A-8.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 34	\$ 39	\$ 16	\$ 89	-
Program merged into cost center 1100-0340. (see Recon workpaper A-8.1).	(34)	(39)	(16)	(89)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (34)	\$ (39)	\$ (16)	\$ (89)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-8 Financial Leadership Program

Witness: Bruce Folkmann

Cost Center: 1100-0344-ACCTG & FIN INTERNSHIP

Workpaper: A-8.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 182	\$ 125	\$ 67	\$ 117	\$ 66	\$ -	\$ -	\$ -
Non-Labor Costs	11	2	26	4	22	-	-	-
Total Costs	<u>\$ 193</u>	<u>\$ 127</u>	<u>\$ 93</u>	<u>\$ 121</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
Subtotal - Utility	-	-	-	3	-	-	-	-
Global/Retained	-	-	-	1	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 67	\$ 44	\$ 33	\$ 46	\$ 34	\$ -	\$ -	\$ -
So Cal Gas	81	54	39	54	39	-	-	-
Subtotal - Utility	148	98	71	100	73	-	-	-
Global/Retained	45	28	22	18	16	-	-	-
Total Allocations	<u>\$ 193</u>	<u>\$ 127</u>	<u>\$ 93</u>	<u>\$ 118</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 67	\$ 44	\$ 33	\$ 48	\$ 34	\$ -	\$ -	\$ -
So Cal Gas	81	54	39	55	39	-	-	-
Subtotal - Utility	148	98	71	103	73	-	-	-
Global/Retained	45	28	22	19	16	-	-	-
Total Billed Costs	<u>\$ 193</u>	<u>\$ 127</u>	<u>\$ 93</u>	<u>\$ 121</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: B Governance

Workpaper: B

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	39	42	37	41	38	44	46	48
Labor Costs	\$ 6,563	\$ 6,298	\$ 6,326	\$ 6,457	\$ 6,014	\$ 6,424	\$ 6,444	\$ 6,594
Non-Labor Costs	4,942	5,573	4,696	4,684	3,533	3,518	3,517	3,517
Total Costs	<u>\$ 11,505</u>	<u>\$ 11,871</u>	<u>\$ 11,022</u>	<u>\$ 11,141</u>	<u>\$ 9,547</u>	<u>\$ 9,942</u>	<u>\$ 9,961</u>	<u>\$ 10,111</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 9	\$ (122)	\$ 36	\$ 29	\$ 44	\$ -	\$ -	\$ -
So Cal Gas	\$ 10	\$ 538	\$ 197	\$ (27)	\$ 140	\$ -	\$ -	\$ -
Subtotal - Utility	19	416	233	1	185	-	-	-
Global/Retained	\$ 103	\$ (330)	\$ 93	\$ 55	\$ 8	\$ 50	\$ 50	\$ 50
Total Direct Assignments	<u>\$ 123</u>	<u>\$ 86</u>	<u>\$ 326</u>	<u>\$ 56</u>	<u>\$ 193</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 50</u>
ALLOCATIONS								
SDG&E	\$ 2,416	\$ 2,557	\$ 1,878	\$ 2,598	\$ 2,373	\$ 2,698	\$ 2,794	\$ 2,914
So Cal Gas	2,580	2,883	2,144	2,772	2,382	2,615	2,681	2,740
Subtotal - Utility	4,996	5,440	4,022	5,370	4,755	5,312	5,476	5,654
Global/Retained	6,386	6,345	6,674	5,715	4,599	4,580	4,436	4,408
Total Allocations	<u>\$ 11,382</u>	<u>\$ 11,785</u>	<u>\$ 10,696</u>	<u>\$ 11,085</u>	<u>\$ 9,354</u>	<u>\$ 9,892</u>	<u>\$ 9,911</u>	<u>\$ 10,061</u>
BILLED COSTS								
SDG&E	\$ 2,425	\$ 2,435	\$ 1,914	\$ 2,626	\$ 2,417	\$ 2,698	\$ 2,794	\$ 2,914
So Cal Gas	2,590	3,421	2,341	2,745	2,523	2,615	2,681	2,740
Subtotal - Utility	5,015	5,856	4,255	5,371	4,939	5,312	5,476	5,654
Global/Retained	6,490	6,015	6,767	5,770	4,608	4,630	4,486	4,458
Total Billed Costs	<u>\$ 11,505</u>	<u>\$ 11,871</u>	<u>\$ 11,022</u>	<u>\$ 11,141</u>	<u>\$ 9,547</u>	<u>\$ 9,942</u>	<u>\$ 9,961</u>	<u>\$ 10,111</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: B Governance
Workpaper: B Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 2,417	\$ 2,523	\$ 4,608	\$ 9,547	38
Full year impact of staffing changes and filling vacancies.	292	278	113	683	10
Non-recurring expenses in 2009	-	-	(168)	(168)	
Retained travel related to international board meetings.	-	-	50	50	
Change in Allocation 2009-2012	<u>206</u>	<u>(60)</u>	<u>(145)</u>	<u>-</u>	
Total Change from 2009	<u>\$ 497</u>	<u>\$ 217</u>	<u>\$ (150)</u>	<u>\$ 564</u>	<u>10</u>
2012 - TEST YEAR	<u>\$ 2,914</u>	<u>\$ 2,740</u>	<u>\$ 4,458</u>	<u>\$ 10,111</u>	<u>48</u>
Allocations	\$ 2,914	\$ 2,740	\$ 4,408	\$ 10,062	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>50</u>	<u>50</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 2,914</u>	<u>\$ 2,740</u>	<u>\$ 4,458</u>	<u>\$ 10,111</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Governance

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
B-1.1	1100-0349-VP AUDIT SERVICES	14	(3)	11
B-1.2	1100-0041-AUDIT - FIN & OPS	35	(7)	29
B-1.3	1100-0453-AUDIT - FIN & OPS II	40	(4)	36
B-1.4	1100-0454-AUDIT - INFO TECH	32	(6)	26
B-1.5	1100-0380-ENVIRONMENTAL COMPLIANCE	17	(1)	16
B-1.6	1100-0050-AUDIT QUALITY ASSUR	6	(1)	5
B-1	Internal Audit	144	(22)	123
B-2.1	1100-0143-CORPORATE SECRETARY	21	(13)	8
B-2	Corporate Secretary	21	(13)	8
B-3.1	1100-0004-BOARD OF DIRECTORS	40	(25)	15
B-3	Board of Directors	40	(25)	15
B-4.1	1100-0003-CHAIRMAN & CEO	-	-	15
B-4.2	1100-0002-PRESIDENT & COO	-	-	-
B-4.3	1100-0011-EXECUTIVE VICE PRESIDENT	-	-	-
B-4.4	1100-0040-RETAINED EXECUTIVE COSTS	-	-	-
B-4.5	1100-0001-RETIRED CHAIRMAN	-	-	-
B-4.6	1100-0185-GROUP PRESIDENT FOR REGULATED	-	-	-
B-4	Executive	-	-	-
Change in Allocation 2009-2012		206	(60)	145

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: B Governance

Witness: Bruce Folkmann

Workpaper: B - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2012 \$'s (A X D)	F Total Escalated Costs (B + E)
B-1 Internal Audit						
Labor	\$ 3,502	\$ -	\$ 3,502	1.0680	\$ 3,741	\$ 3,741
Non-Labor	1,091	-	1,091	1.0727	1,171	1,171
Total	<u>4,594</u>	<u>-</u>	<u>4,594</u>		<u>4,911</u>	<u>4,911</u>
B-2 Corporate Secretary						
Labor	482	-	482	1.0680	515	515
Non-Labor	316	-	316	1.0727	339	339
Total	<u>798</u>	<u>-</u>	<u>798</u>		<u>854</u>	<u>854</u>
B-3 Board of Directors						
Labor	-	-	-	-	-	-
Non-Labor	1,445	5	1,450	1.0727	1,550	1,555
Total	<u>1,445</u>	<u>5</u>	<u>1,450</u>		<u>1,550</u>	<u>1,555</u>
B-4 Executive						
Labor	2,609	-	2,609	1.0680	2,787	2,787
Non-Labor	660	-	660	1.0727	708	708
Total	<u>3,269</u>	<u>-</u>	<u>3,269</u>		<u>3,495</u>	<u>3,495</u>
Total Governance						
Labor	6,594	-	6,594	1.0680	7,042	7,042
Non-Labor	3,512	5	3,517	1.0727	3,768	3,773
Total	<u>\$ 10,106</u>	<u>\$ 5</u>	<u>\$ 10,111</u>		<u>\$ 10,810</u>	<u>\$ 10,815</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: B Governance

Workpaper: B Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	39	42	37	41	38	44	46	48
Labor Costs	\$ 6,563	\$ 6,298	\$ 6,326	\$ 6,457	\$ 6,014	\$ 6,536	\$ 6,721	\$ 7,042
Non-Labor Costs	4,942	5,573	4,696	4,684	3,533	3,583	3,671	3,773
Total Costs	<u>\$ 11,505</u>	<u>\$ 11,871</u>	<u>\$ 11,022</u>	<u>\$ 11,141</u>	<u>\$ 9,547</u>	<u>\$ 10,119</u>	<u>\$ 10,392</u>	<u>\$ 10,815</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 9	\$ (122)	\$ 36	\$ 28	\$ 44	\$ -	\$ -	\$ -
So Cal Gas	10	538	197	(27)	140	-	-	-
Subtotal - Utility	<u>19</u>	<u>416</u>	<u>233</u>	<u>1</u>	<u>185</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	103	(330)	93	55	8	51	52	54
Total Direct Assignments	<u>\$ 123</u>	<u>\$ 86</u>	<u>\$ 326</u>	<u>\$ 56</u>	<u>\$ 193</u>	<u>\$ 51</u>	<u>\$ 52</u>	<u>\$ 54</u>
ALLOCATIONS								
SDG&E	\$ 2,416	\$ 2,557	\$ 1,878	\$ 2,598	\$ 2,373	\$ 2,746	\$ 2,915	\$ 3,118
So Cal Gas	2,580	2,883	2,144	2,772	2,382	2,661	2,798	2,931
Subtotal - Utility	<u>4,996</u>	<u>5,440</u>	<u>4,022</u>	<u>5,370</u>	<u>4,755</u>	<u>5,407</u>	<u>5,713</u>	<u>6,049</u>
Global/Retained	6,386	6,345	6,674	5,715	4,599	4,661	4,627	4,713
Total Allocations	<u>\$ 11,382</u>	<u>\$ 11,785</u>	<u>\$ 10,696</u>	<u>\$ 11,085</u>	<u>\$ 9,354</u>	<u>\$ 10,068</u>	<u>\$ 10,340</u>	<u>\$ 10,762</u>
BILLED COSTS								
SDG&E	\$ 2,425	\$ 2,435	\$ 1,914	\$ 2,626	\$ 2,417	\$ 2,746	\$ 2,915	\$ 3,118
So Cal Gas	2,590	3,421	2,341	2,745	2,523	2,661	2,798	2,931
Subtotal - Utility	<u>5,015</u>	<u>5,856</u>	<u>4,255</u>	<u>5,371</u>	<u>4,939</u>	<u>5,407</u>	<u>5,713</u>	<u>6,049</u>
Global/Retained	6,490	6,015	6,767	5,770	4,608	4,712	4,679	4,766
Total Billed Costs	<u>\$ 11,505</u>	<u>\$ 11,871</u>	<u>\$ 11,022</u>	<u>\$ 11,141</u>	<u>\$ 9,547</u>	<u>\$ 10,119</u>	<u>\$ 10,392</u>	<u>\$ 10,815</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B Governance
 Cost Center: B-1 Internal Audit
 Workpaper: B-1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	28	34	29	32	31	35	37	39
Labor Costs	\$ 2,784	\$ 3,166	\$ 3,180	\$ 3,269	\$ 3,129	\$ 3,202	\$ 3,352	\$ 3,502
Non-Labor Costs	1,398	2,534	1,338	1,798	1,056	1,092	1,091	1,091
Total Costs	<u>\$ 4,182</u>	<u>\$ 5,700</u>	<u>\$ 4,518</u>	<u>\$ 5,068</u>	<u>\$ 4,185</u>	<u>\$ 4,294</u>	<u>\$ 4,444</u>	<u>\$ 4,594</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (124)	\$ 32	\$ 44	\$ 43	\$ -	\$ -	\$ -
So Cal Gas	\$ -	\$ 537	\$ 196	\$ (10)	\$ 139	\$ -	\$ -	\$ -
Subtotal - Utility	<u>-</u>	<u>413</u>	<u>228</u>	<u>34</u>	<u>182</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	\$ -	\$ (413)	\$ (225)	\$ (3)	\$ (174)	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 31</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,267	\$ 1,693	\$ 1,317	\$ 1,883	\$ 1,636	\$ 1,843	\$ 1,917	\$ 2,001
So Cal Gas	1,274	1,881	1,482	1,943	1,546	1,711	1,772	1,827
Subtotal - Utility	<u>2,541</u>	<u>3,574</u>	<u>2,800</u>	<u>3,826</u>	<u>3,182</u>	<u>3,555</u>	<u>3,689</u>	<u>3,828</u>
Global/Retained	1,641	2,126	1,716	1,210	995	740	755	766
Total Allocations	<u>\$ 4,182</u>	<u>\$ 5,700</u>	<u>\$ 4,516</u>	<u>\$ 5,037</u>	<u>\$ 4,177</u>	<u>\$ 4,294</u>	<u>\$ 4,444</u>	<u>\$ 4,594</u>
BILLED COSTS								
SDG&E	\$ 1,267	\$ 1,569	\$ 1,350	\$ 1,927	\$ 1,679	\$ 1,843	\$ 1,917	\$ 2,001
So Cal Gas	1,274	2,418	1,679	1,933	1,686	1,711	1,772	1,827
Subtotal - Utility	<u>2,541</u>	<u>3,987</u>	<u>3,028</u>	<u>3,860</u>	<u>3,364</u>	<u>3,555</u>	<u>3,689</u>	<u>3,828</u>
Global/Retained	1,641	1,713	1,490	1,207	821	740	755	766
Total Billed Costs	<u>\$ 4,182</u>	<u>\$ 5,700</u>	<u>\$ 4,518</u>	<u>\$ 5,068</u>	<u>\$ 4,185</u>	<u>\$ 4,294</u>	<u>\$ 4,444</u>	<u>\$ 4,594</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: B Governance
Cost Center: B-1 Internal Audit
Workpaper: B-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,679	\$ 1,686	\$ 821	\$ 4,185	31
Full year impact of staff transfers and filling vacancies.	19	18	6	43	3
5 new hires in 2010-2012 to handle increased audit volume.	159	145	61	365	5
Change in Allocation 2009-2012	144	(22)	(123)	-	
Total Change from 2009	\$ 322	\$ 141	\$ (55)	\$ 408	8
2012 - TEST YEAR	\$ 2,001	\$ 1,827	\$ 766	\$ 4,594	39
Allocations	\$ 2,001	\$ 1,827	\$ 766	\$ 4,594	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 2,001	\$ 1,827	\$ 766	\$ 4,594	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: B Governance
 Cost Center: B-1 Internal Audit
 Workpaper: B-1 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	28	34	29	32	31	35	37	39
Labor Costs	\$ 2,784	\$ 3,166	\$ 3,180	\$ 3,269	\$ 3,129	\$ 3,258	\$ 3,497	\$ 3,741
Non-Labor Costs	1,398	2,534	1,338	1,798	1,056	1,112	1,139	1,171
Total Costs	<u>\$ 4,182</u>	<u>\$ 5,700</u>	<u>\$ 4,518</u>	<u>\$ 5,068</u>	<u>\$ 4,185</u>	<u>\$ 4,370</u>	<u>\$ 4,636</u>	<u>\$ 4,911</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (124)	\$ 32	\$ 44	\$ 43	\$ -	\$ -	\$ -
So Cal Gas	-	537	196	(10)	139	-	-	-
Subtotal - Utility	-	413	228	34	182	-	-	-
Global/Retained	-	(413)	(225)	(3)	(174)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 31</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,267	\$ 1,693	\$ 1,317	\$ 1,883	\$ 1,636	\$ 1,876	\$ 1,999	\$ 2,139
So Cal Gas	1,274	1,881	1,482	1,943	1,546	1,742	1,849	1,953
Subtotal - Utility	2,541	3,574	2,800	3,826	3,182	3,617	3,848	4,092
Global/Retained	1,641	2,126	1,716	1,210	995	753	787	819
Total Allocations	<u>\$ 4,182</u>	<u>\$ 5,700</u>	<u>\$ 4,516</u>	<u>\$ 5,037</u>	<u>\$ 4,177</u>	<u>\$ 4,370</u>	<u>\$ 4,636</u>	<u>\$ 4,911</u>
BILLED COSTS								
SDG&E	\$ 1,267	\$ 1,569	\$ 1,350	\$ 1,927	\$ 1,679	\$ 1,876	\$ 1,999	\$ 2,139
So Cal Gas	1,274	2,418	1,679	1,933	1,686	1,742	1,849	1,953
Subtotal - Utility	2,541	3,987	3,028	3,860	3,364	3,617	3,848	4,092
Global/Retained	1,641	1,713	1,490	1,207	821	753	787	819
Total Billed Costs	<u>\$ 4,182</u>	<u>\$ 5,700</u>	<u>\$ 4,518</u>	<u>\$ 5,068</u>	<u>\$ 4,185</u>	<u>\$ 4,370</u>	<u>\$ 4,636</u>	<u>\$ 4,911</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: B-1.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	2	3	2	2	2	2
Labor Costs	\$ 285	\$ 356	\$ 265	\$ 320	\$ 290	\$ 315	\$ 315	\$ 315
Non-Labor Costs	73	103	99	225	133	121	121	121
Total Costs	<u>\$ 357</u>	<u>\$ 458</u>	<u>\$ 364</u>	<u>\$ 545</u>	<u>\$ 424</u>	<u>\$ 436</u>	<u>\$ 436</u>	<u>\$ 436</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (14)	\$ 6	\$ 2	\$ 3	\$ -	\$ -	\$ -
So Cal Gas	-	67	23	(4)	13	-	-	-
Subtotal - Utility	<u>-</u>	<u>53</u>	<u>29</u>	<u>(2)</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(53)	(28)	2	(17)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 105	\$ 133	\$ 100	\$ 213	\$ 167	\$ 187	\$ 188	\$ 190
So Cal Gas	101	145	114	214	158	174	174	173
Subtotal - Utility	<u>207</u>	<u>278</u>	<u>213</u>	<u>426</u>	<u>325</u>	<u>361</u>	<u>362</u>	<u>363</u>
Global/Retained	151	181	150	118	99	75	74	73
Total Allocations	<u>\$ 357</u>	<u>\$ 458</u>	<u>\$ 363</u>	<u>\$ 545</u>	<u>\$ 424</u>	<u>\$ 436</u>	<u>\$ 436</u>	<u>\$ 436</u>
BILLED COSTS								
SDG&E	\$ 105	\$ 119	\$ 106	\$ 215	\$ 170	\$ 187	\$ 188	\$ 190
So Cal Gas	101	212	137	209	171	174	174	173
Subtotal - Utility	<u>207</u>	<u>331</u>	<u>243</u>	<u>425</u>	<u>342</u>	<u>361</u>	<u>362</u>	<u>363</u>
Global/Retained	151	128	122	121	82	75	74	73
Total Billed Costs	<u>\$ 357</u>	<u>\$ 458</u>	<u>\$ 364</u>	<u>\$ 545</u>	<u>\$ 424</u>	<u>\$ 436</u>	<u>\$ 436</u>	<u>\$ 436</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-1 Internal Audit
Cost Center: 1100-0349-VP AUDIT SERVICES
Workpaper: B-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 170	\$ 171	\$ 82	\$ 424	2
Impact of staff succession in 2010 reorganization.	5	5	2	12	
Change in Allocation 2009-2012	14	(3)	(11)	-	
Total Change from 2009	\$ 19	\$ 2	\$ (9)	\$ 12	-
2012 - TEST YEAR	<u>\$ 190</u>	<u>\$ 173</u>	<u>\$ 73</u>	<u>\$ 436</u>	<u>2</u>
2012 ALLOCATION METHOD					
Causal - Audit Plan	43.56%	39.77%	16.67%	100.00%	
Allocations	\$ 190	\$ 173	\$ 73	\$ 436	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 190</u>	<u>\$ 173</u>	<u>\$ 73</u>	<u>\$ 436</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: B-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	2	3	2	2	2	2
Labor Costs	\$ 285	\$ 356	\$ 265	\$ 320	\$ 290	\$ 320	\$ 328	\$ 336
Non-Labor Costs	73	103	99	225	133	123	126	130
Total Costs	<u>\$ 357</u>	<u>\$ 458</u>	<u>\$ 364</u>	<u>\$ 545</u>	<u>\$ 424</u>	<u>\$ 443</u>	<u>\$ 454</u>	<u>\$ 466</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (14)	\$ 6	\$ 2	\$ 3	\$ -	\$ -	\$ -
So Cal Gas	-	67	23	(4)	13	-	-	-
Subtotal - Utility	<u>-</u>	<u>53</u>	<u>29</u>	<u>(2)</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(53)	(28)	2	(17)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 105	\$ 133	\$ 100	\$ 213	\$ 167	\$ 190	\$ 196	\$ 203
So Cal Gas	101	145	114	214	158	177	181	185
Subtotal - Utility	<u>207</u>	<u>278</u>	<u>213</u>	<u>426</u>	<u>325</u>	<u>367</u>	<u>377</u>	<u>388</u>
Global/Retained	151	181	150	118	99	76	77	78
Total Allocations	<u>\$ 357</u>	<u>\$ 458</u>	<u>\$ 363</u>	<u>\$ 545</u>	<u>\$ 424</u>	<u>\$ 443</u>	<u>\$ 454</u>	<u>\$ 466</u>
BILLED COSTS								
SDG&E	\$ 105	\$ 119	\$ 106	\$ 215	\$ 170	\$ 190	\$ 196	\$ 203
So Cal Gas	101	212	137	209	171	177	181	185
Subtotal - Utility	<u>207</u>	<u>331</u>	<u>243</u>	<u>425</u>	<u>342</u>	<u>367</u>	<u>377</u>	<u>388</u>
Global/Retained	151	128	122	121	82	76	77	78
Total Billed Costs	<u>\$ 357</u>	<u>\$ 458</u>	<u>\$ 364</u>	<u>\$ 545</u>	<u>\$ 424</u>	<u>\$ 443</u>	<u>\$ 454</u>	<u>\$ 466</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0041-AUDIT - FIN & OPS

Workpaper: B-1.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	23	26	22	8	6	9	11	13
Labor Costs	\$ 1,916	\$ 2,295	\$ 2,464	\$ 650	\$ 725	\$ 808	\$ 958	\$ 1,108
Non-Labor Costs	1,271	2,238	927	373	338	346	346	346
Total Costs	<u>\$ 3,187</u>	<u>\$ 4,534</u>	<u>\$ 3,391</u>	<u>\$ 1,022</u>	<u>\$ 1,063</u>	<u>\$ 1,154</u>	<u>\$ 1,304</u>	<u>\$ 1,454</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (110)	\$ 26	\$ 55	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	-	470	173	34	34	-	-	-
Subtotal - Utility	<u>-</u>	<u>360</u>	<u>199</u>	<u>89</u>	<u>44</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(360)	(198)	(89)	(47)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 940	\$ 1,315	\$ 949	\$ 399	\$ 418	\$ 495	\$ 562	\$ 633
So Cal Gas	904	1,432	1,051	401	395	460	520	578
Subtotal - Utility	<u>1,844</u>	<u>2,747</u>	<u>2,000</u>	<u>800</u>	<u>813</u>	<u>955</u>	<u>1,082</u>	<u>1,211</u>
Global/Retained	1,343	1,787	1,389	222	252	199	221	242
Total Allocations	<u>\$ 3,187</u>	<u>\$ 4,534</u>	<u>\$ 3,389</u>	<u>\$ 1,022</u>	<u>\$ 1,066</u>	<u>\$ 1,154</u>	<u>\$ 1,304</u>	<u>\$ 1,454</u>
BILLED COSTS								
SDG&E	\$ 940	\$ 1,205	\$ 975	\$ 455	\$ 428	\$ 495	\$ 562	\$ 633
So Cal Gas	904	1,902	1,224	435	429	460	520	578
Subtotal - Utility	<u>1,844</u>	<u>3,107</u>	<u>2,199</u>	<u>890</u>	<u>857</u>	<u>955</u>	<u>1,082</u>	<u>1,211</u>
Global/Retained	1,343	1,427	1,192	133	206	199	221	242
Total Billed Costs	<u>\$ 3,187</u>	<u>\$ 4,534</u>	<u>\$ 3,391</u>	<u>\$ 1,022</u>	<u>\$ 1,063</u>	<u>\$ 1,154</u>	<u>\$ 1,304</u>	<u>\$ 1,454</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-1 Internal Audit
Cost Center: 1100-0041-AUDIT - FIN & OPS
Workpaper: B-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 428	\$ 429	\$ 206	\$ 1,063	6
5 new hires in 2010-2012 to handle increased audit volume.	159	145	61	365	5
2 replacement positions in 2012 to fill positions vacated in late 2009.	11	11	4	26	2
Change in Allocation 2009-2012	35	(7)	(29)	-	
Total Change from 2009	\$ 205	\$ 149	\$ 36	\$ 391	7
2012 - TEST YEAR	\$ 633	\$ 578	\$ 242	\$ 1,454	13
2012 ALLOCATION METHOD					
Causal - Audit Plan	43.56%	39.77%	16.67%	100.00%	
Allocations	\$ 633	\$ 578	\$ 242	\$ 1,454	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 633	\$ 578	\$ 242	\$ 1,454	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0041-AUDIT - FIN & OPS

Workpaper: B-1.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	23	26	22	8	6	9	11	13
Labor Costs	\$ 1,916	\$ 2,295	\$ 2,464	\$ 650	\$ 725	\$ 822	\$ 999	\$ 1,183
Non-Labor Costs	1,271	2,238	927	373	338	353	361	371
Total Costs	<u>\$ 3,187</u>	<u>\$ 4,534</u>	<u>\$ 3,391</u>	<u>\$ 1,022</u>	<u>\$ 1,063</u>	<u>\$ 1,174</u>	<u>\$ 1,360</u>	<u>\$ 1,554</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (110)	\$ 26	\$ 55	\$ 10	\$ -	\$ -	\$ -
So Cal Gas	-	470	173	34	34	-	-	-
Subtotal - Utility	<u>-</u>	<u>360</u>	<u>199</u>	<u>89</u>	<u>44</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(360)	(198)	(89)	(47)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 940	\$ 1,315	\$ 949	\$ 399	\$ 418	\$ 504	\$ 587	\$ 677
So Cal Gas	904	1,432	1,051	401	395	468	542	618
Subtotal - Utility	<u>1,844</u>	<u>2,747</u>	<u>2,000</u>	<u>800</u>	<u>813</u>	<u>972</u>	<u>1,129</u>	<u>1,295</u>
Global/Retained	1,343	1,787	1,389	222	252	202	231	259
Total Allocations	<u>\$ 3,187</u>	<u>\$ 4,534</u>	<u>\$ 3,389</u>	<u>\$ 1,022</u>	<u>\$ 1,066</u>	<u>\$ 1,174</u>	<u>\$ 1,360</u>	<u>\$ 1,554</u>
BILLED COSTS								
SDG&E	\$ 940	\$ 1,205	\$ 975	\$ 455	\$ 428	\$ 504	\$ 587	\$ 677
So Cal Gas	904	1,902	1,224	435	429	468	542	618
Subtotal - Utility	<u>1,844</u>	<u>3,107</u>	<u>2,199</u>	<u>890</u>	<u>857</u>	<u>972</u>	<u>1,129</u>	<u>1,295</u>
Global/Retained	1,343	1,427	1,192	133	206	202	231	259
Total Billed Costs	<u>\$ 3,187</u>	<u>\$ 4,534</u>	<u>\$ 3,391</u>	<u>\$ 1,022</u>	<u>\$ 1,063</u>	<u>\$ 1,174</u>	<u>\$ 1,360</u>	<u>\$ 1,554</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0453-AUDIT - FIN & OPS II

Workpaper: B-1.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	8	8	9	9	9
Labor Costs	\$ -	\$ -	\$ -	\$ 668	\$ 846	\$ 743	\$ 743	\$ 743
Non-Labor Costs	-	-	-	424	282	331	331	331
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,092</u>	<u>\$ 1,128</u>	<u>\$ 1,074</u>	<u>\$ 1,074</u>	<u>\$ 1,074</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ (7)	\$ 12	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(18)	38	-	-	-
Subtotal - Utility	-	-	-	(25)	49	-	-	-
Global/Retained	-	-	-	44	(42)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 419	\$ 439	\$ 461	\$ 463	\$ 468
So Cal Gas	-	-	-	421	415	428	428	427
Subtotal - Utility	-	-	-	840	854	889	891	895
Global/Retained	-	-	-	233	267	185	182	179
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,073</u>	<u>\$ 1,121</u>	<u>\$ 1,074</u>	<u>\$ 1,074</u>	<u>\$ 1,074</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 412	\$ 451	\$ 461	\$ 463	\$ 468
So Cal Gas	-	-	-	403	452	428	428	427
Subtotal - Utility	-	-	-	814	903	889	891	895
Global/Retained	-	-	-	277	225	185	182	179
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,092</u>	<u>\$ 1,128</u>	<u>\$ 1,074</u>	<u>\$ 1,074</u>	<u>\$ 1,074</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-1 Internal Audit
Cost Center: 1100-0453-AUDIT - FIN & OPS II
Workpaper: B-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 451	\$ 452	\$ 225	\$ 1,128	8
Full year impact of staff transfer in 2009. (see Recon workpaper B-1.4).	(23)	(21)	(10)	(54)	1
Change in Allocation 2009-2012	40	(4)	(36)	-	
Total Change from 2009	\$ 17	\$ (25)	\$ (46)	\$ (54)	1
2012 - TEST YEAR	<u>\$ 468</u>	<u>\$ 427</u>	<u>\$ 179</u>	<u>\$ 1,074</u>	<u>9</u>
2012 ALLOCATION METHOD					
Causal - Audit Plan	43.56%	39.77%	16.67%	100.00%	
Allocations	\$ 468	\$ 427	\$ 179	\$ 1,074	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 468</u>	<u>\$ 427</u>	<u>\$ 179</u>	<u>\$ 1,074</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0453-AUDIT - FIN & OPS II

Workpaper: B-1.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	8	8	9	9	9
Labor Costs	\$ -	\$ -	\$ -	\$ 668	\$ 846	\$ 756	\$ 775	\$ 793
Non-Labor Costs	-	-	-	424	282	337	345	355
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,092</u>	<u>\$ 1,128</u>	<u>\$ 1,093</u>	<u>\$ 1,120</u>	<u>\$ 1,148</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ (7)	\$ 12	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(18)	38	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25)</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	44	(42)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 419	\$ 439	\$ 469	\$ 483	\$ 500
So Cal Gas	-	-	-	421	415	435	447	457
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>840</u>	<u>854</u>	<u>904</u>	<u>930</u>	<u>957</u>
Global/Retained	-	-	-	233	267	188	190	191
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,073</u>	<u>\$ 1,121</u>	<u>\$ 1,093</u>	<u>\$ 1,120</u>	<u>\$ 1,148</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 412	\$ 451	\$ 469	\$ 483	\$ 500
So Cal Gas	-	-	-	403	452	435	447	457
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>814</u>	<u>903</u>	<u>904</u>	<u>930</u>	<u>957</u>
Global/Retained	-	-	-	277	225	188	190	191
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,092</u>	<u>\$ 1,128</u>	<u>\$ 1,093</u>	<u>\$ 1,120</u>	<u>\$ 1,148</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0454-AUDIT - INFO TECH

Workpaper: B-1.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	8	7	7	7	7
Labor Costs	\$ -	\$ -	\$ -	\$ 919	\$ 769	\$ 777	\$ 777	\$ 777
Non-Labor Costs	-	-	-	371	155	208	208	208
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,290</u>	<u>\$ 924</u>	<u>\$ 985</u>	<u>\$ 985</u>	<u>\$ 985</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ (9)	\$ 9	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(22)	32	-	-	-
Subtotal - Utility	-	-	-	(31)	41	-	-	-
Global/Retained	-	-	-	40	(41)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 477	\$ 361	\$ 423	\$ 425	\$ 429
So Cal Gas	-	-	-	479	342	392	393	392
Subtotal - Utility	-	-	-	956	703	815	817	820
Global/Retained	-	-	-	326	221	170	167	164
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,281</u>	<u>\$ 924</u>	<u>\$ 985</u>	<u>\$ 985</u>	<u>\$ 985</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 468	\$ 371	\$ 423	\$ 425	\$ 429
So Cal Gas	-	-	-	457	373	392	393	392
Subtotal - Utility	-	-	-	925	744	815	817	820
Global/Retained	-	-	-	365	180	170	167	164
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,290</u>	<u>\$ 924</u>	<u>\$ 985</u>	<u>\$ 985</u>	<u>\$ 985</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-1 Internal Audit
Cost Center: 1100-0454-AUDIT - INFO TECH
Workpaper: B-1.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 371	\$ 373	\$ 180	\$ 924	7
Full year impact of staff transfer in 2009. (see Recon workpaper B-1.3).	26	24	10	61	
Change in Allocation 2009-2012	32	(6)	(26)	-	
Total Change from 2009	\$ 58	\$ 18	\$ (16)	\$ 61	-
2012 - TEST YEAR	<u>\$ 429</u>	<u>\$ 392</u>	<u>\$ 164</u>	<u>\$ 985</u>	<u>7</u>
2012 ALLOCATION METHOD					
Causal - Audit Plan	43.56%	39.77%	16.67%	100.00%	
Allocations	\$ 429	\$ 392	\$ 164	\$ 985	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 429</u>	<u>\$ 392</u>	<u>\$ 164</u>	<u>\$ 985</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0454-AUDIT - INFO TECH

Workpaper: B-1.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	8	7	7	7	7
Labor Costs	\$ -	\$ -	\$ -	\$ 919	\$ 769	\$ 790	\$ 810	\$ 830
Non-Labor Costs	-	-	-	371	155	212	217	223
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,290</u>	<u>\$ 924</u>	<u>\$ 1,002</u>	<u>\$ 1,027</u>	<u>\$ 1,053</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ (9)	\$ 9	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(22)	32	-	-	-
Subtotal - Utility	-	-	-	(31)	41	-	-	-
Global/Retained	-	-	-	40	(41)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 477	\$ 361	\$ 430	\$ 443	\$ 458
So Cal Gas	-	-	-	479	342	399	410	419
Subtotal - Utility	-	-	-	956	703	830	853	877
Global/Retained	-	-	-	326	221	173	174	175
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,281</u>	<u>\$ 924</u>	<u>\$ 1,002</u>	<u>\$ 1,027</u>	<u>\$ 1,053</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 468	\$ 371	\$ 430	\$ 443	\$ 458
So Cal Gas	-	-	-	457	373	399	410	419
Subtotal - Utility	-	-	-	925	744	830	853	877
Global/Retained	-	-	-	365	180	173	174	175
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,290</u>	<u>\$ 924</u>	<u>\$ 1,002</u>	<u>\$ 1,027</u>	<u>\$ 1,053</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0380-ENVIRONMENTAL COMPLIANCE

Workpaper: B-1.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	5	5	5	5	5	5	5
Labor Costs	\$ 584	\$ 515	\$ 451	\$ 712	\$ 352	\$ 410	\$ 410	\$ 410
Non-Labor Costs	54	193	312	406	129	59	59	59
Total Costs	<u>\$ 638</u>	<u>\$ 708</u>	<u>\$ 763</u>	<u>\$ 1,118</u>	<u>\$ 480</u>	<u>\$ 469</u>	<u>\$ 469</u>	<u>\$ 469</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 3	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	17	-	-	-
Subtotal - Utility	-	-	-	3	23	-	-	-
Global/Retained	-	-	-	-	(20)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 221	\$ 245	\$ 269	\$ 375	\$ 186	\$ 201	\$ 202	\$ 204
So Cal Gas	269	304	317	429	175	187	187	186
Subtotal - Utility	490	549	586	804	361	388	389	391
Global/Retained	148	159	177	311	116	81	80	78
Total Allocations	<u>\$ 638</u>	<u>\$ 708</u>	<u>\$ 763</u>	<u>\$ 1,115</u>	<u>\$ 477</u>	<u>\$ 469</u>	<u>\$ 469</u>	<u>\$ 469</u>
BILLED COSTS								
SDG&E	\$ 221	\$ 245	\$ 269	\$ 378	\$ 192	\$ 201	\$ 202	\$ 204
So Cal Gas	269	304	317	429	193	187	187	186
Subtotal - Utility	490	549	586	807	384	388	389	391
Global/Retained	148	159	177	311	96	81	80	78
Total Billed Costs	<u>\$ 638</u>	<u>\$ 708</u>	<u>\$ 763</u>	<u>\$ 1,118</u>	<u>\$ 480</u>	<u>\$ 469</u>	<u>\$ 469</u>	<u>\$ 469</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-1 Internal Audit
Cost Center: 1100-0380-ENVIRONMENTAL COMPLIANCE
Workpaper: B-1.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 192	\$ 193	\$ 96	\$ 480	5
Shift contract labor to cost center 1100-0050. (see Recon workpaper B-1.6)	(5)	(5)	(2)	(12)	
Change in Allocation 2009-2012	17	(1)	(16)	-	
Total Change from 2009	\$ 12	\$ (6)	\$ (18)	\$ (12)	-
2012 - TEST YEAR	\$ 204	\$ 186	\$ 78	\$ 469	5
2012 ALLOCATION METHOD					
Causal - Audit Plan	43.56%	39.77%	16.67%	100.00%	
Allocations	\$ 204	\$ 186	\$ 78	\$ 469	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 204	\$ 186	\$ 78	\$ 469	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0380-ENVIRONMENTAL COMPLIANCE

Workpaper: B-1.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	5	5	5	5	5	5	5
Labor Costs	\$ 584	\$ 515	\$ 451	\$ 712	\$ 352	\$ 417	\$ 428	\$ 438
Non-Labor Costs	54	193	312	406	129	60	61	63
Total Costs	<u>\$ 638</u>	<u>\$ 708</u>	<u>\$ 763</u>	<u>\$ 1,118</u>	<u>\$ 480</u>	<u>\$ 477</u>	<u>\$ 489</u>	<u>\$ 501</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 3	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	17	-	-	-
Subtotal - Utility	-	-	-	3	23	-	-	-
Global/Retained	-	-	-	-	(20)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 221	\$ 245	\$ 269	\$ 375	\$ 186	\$ 205	\$ 211	\$ 218
So Cal Gas	269	304	317	429	175	190	195	199
Subtotal - Utility	490	549	586	804	361	395	406	417
Global/Retained	148	159	177	311	116	82	83	84
Total Allocations	<u>\$ 638</u>	<u>\$ 708</u>	<u>\$ 763</u>	<u>\$ 1,115</u>	<u>\$ 477</u>	<u>\$ 477</u>	<u>\$ 489</u>	<u>\$ 501</u>
BILLED COSTS								
SDG&E	\$ 221	\$ 245	\$ 269	\$ 378	\$ 192	\$ 205	\$ 211	\$ 218
So Cal Gas	269	304	317	429	193	190	195	199
Subtotal - Utility	490	549	586	807	384	395	406	417
Global/Retained	148	159	177	311	96	82	83	84
Total Billed Costs	<u>\$ 638</u>	<u>\$ 708</u>	<u>\$ 763</u>	<u>\$ 1,118</u>	<u>\$ 480</u>	<u>\$ 477</u>	<u>\$ 489</u>	<u>\$ 501</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0050-AUDIT QUALITY ASSUR

Workpaper: B-1.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	3	3	3	3
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 147	\$ 150	\$ 150	\$ 150
Non-Labor Costs	-	-	-	-	19	27	27	27
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 177</u>	<u>\$ 177</u>	<u>\$ 177</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	6	-	-	-
Subtotal - Utility	-	-	-	-	8	-	-	-
Global/Retained	-	-	-	-	(7)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ 76	\$ 76	\$ 77
So Cal Gas	-	-	-	-	61	71	71	71
Subtotal - Utility	-	-	-	-	126	147	147	148
Global/Retained	-	-	-	-	39	31	30	30
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 177</u>	<u>\$ 177</u>	<u>\$ 177</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ 76	\$ 76	\$ 77
So Cal Gas	-	-	-	-	67	71	71	71
Subtotal - Utility	-	-	-	-	134	147	147	148
Global/Retained	-	-	-	-	33	31	30	30
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 177</u>	<u>\$ 177</u>	<u>\$ 177</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-1 Internal Audit
Cost Center: 1100-0050-AUDIT QUALITY ASSUR
Workpaper: B-1.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 67	\$ 67	\$ 33	\$ 167	3
Contract labor realigned from cost center 1100-0380. (see Recon workpaper B-1.5)	4	4	2	10	
Change in Allocation 2009-2012	<u>6</u>	<u>(1)</u>	<u>(5)</u>	<u>-</u>	
Total Change from 2009	\$ 10	\$ 3	\$ (3)	\$ 10	-
2012 - TEST YEAR	<u>\$ 77</u>	<u>\$ 71</u>	<u>\$ 30</u>	<u>\$ 177</u>	<u>3</u>
2012 ALLOCATION METHOD					
Causal - Audit Plan	<u>43.56%</u>	<u>39.77%</u>	<u>16.67%</u>	<u>100.00%</u>	
Allocations	\$ 77	\$ 71	\$ 30	\$ 177	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 77</u>	<u>\$ 71</u>	<u>\$ 30</u>	<u>\$ 177</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-1 Internal Audit

Witness: Bruce Folkmann

Cost Center: 1100-0050-AUDIT QUALITY ASSUR

Workpaper: B-1.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	3	3	3	3
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 147	\$ 153	\$ 157	\$ 160
Non-Labor Costs	-	-	-	-	19	28	28	29
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 180</u>	<u>\$ 185</u>	<u>\$ 190</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	6	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	(7)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 65	\$ 77	\$ 80	\$ 83
So Cal Gas	-	-	-	-	61	72	74	75
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126</u>	<u>149</u>	<u>154</u>	<u>158</u>
Global/Retained	-	-	-	-	39	31	31	32
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 180</u>	<u>\$ 185</u>	<u>\$ 190</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ 77	\$ 80	\$ 83
So Cal Gas	-	-	-	-	67	72	74	75
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134</u>	<u>149</u>	<u>154</u>	<u>158</u>
Global/Retained	-	-	-	-	33	31	31	32
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 180</u>	<u>\$ 185</u>	<u>\$ 190</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-2 Corporate Secretary

Witness: Bruce Folkmann

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	2	2	3	3	3	3	3
Labor Costs	\$ 173	\$ 189	\$ 231	\$ 189	\$ 481	\$ 482	\$ 482	\$ 482
Non-Labor Costs	195	238	208	245	269	316	316	316
Total Costs	<u>\$ 368</u>	<u>\$ 427</u>	<u>\$ 438</u>	<u>\$ 434</u>	<u>\$ 749</u>	<u>\$ 798</u>	<u>\$ 798</u>	<u>\$ 798</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 2	\$ 3	\$ 3	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	1	1	1	2	1	-	-	-
Subtotal - Utility	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	95	83	69	109	90	(0)	-	-
Total Direct Assignments	<u>\$ 97</u>	<u>\$ 86</u>	<u>\$ 72</u>	<u>\$ 113</u>	<u>\$ 93</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 94	\$ 118	\$ 129	\$ 126	\$ 252	\$ 310	\$ 319	\$ 332
So Cal Gas	114	146	152	147	286	328	330	332
Subtotal - Utility	<u>208</u>	<u>264</u>	<u>281</u>	<u>273</u>	<u>537</u>	<u>638</u>	<u>649</u>	<u>663</u>
Global/Retained	63	76	85	48	119	160	149	135
Total Allocations	<u>\$ 271</u>	<u>\$ 341</u>	<u>\$ 366</u>	<u>\$ 321</u>	<u>\$ 656</u>	<u>\$ 798</u>	<u>\$ 798</u>	<u>\$ 798</u>
BILLED COSTS								
SDG&E	\$ 96	\$ 120	\$ 132	\$ 129	\$ 253	\$ 310	\$ 319	\$ 332
So Cal Gas	115	148	153	149	287	328	330	332
Subtotal - Utility	<u>211</u>	<u>268</u>	<u>285</u>	<u>277</u>	<u>540</u>	<u>638</u>	<u>649</u>	<u>663</u>
Global/Retained	158	159	154	157	209	160	149	135
Total Billed Costs	<u>\$ 368</u>	<u>\$ 427</u>	<u>\$ 438</u>	<u>\$ 434</u>	<u>\$ 749</u>	<u>\$ 798</u>	<u>\$ 798</u>	<u>\$ 798</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-2 Corporate Secretary
Cost Center: 1100-0143-CORPORATE SECRETARY
Workpaper: B-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 253	\$ 287	\$ 209	\$ 749	3
Increased direct administrative responsibilities as a result of the 2010 reorganization.	57	58	23	139	
Net change in direct charges.	-	-	(89)	(89)	
Change in Allocation 2009-2012	21	(13)	(8)	0	
Total Change from 2009	\$ 78	\$ 45	\$ (74)	\$ 49	-
2012 - TEST YEAR	\$ 332	\$ 332	\$ 135	\$ 798	3
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 332	\$ 332	\$ 135	\$ 798	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ 332	\$ 332	\$ 135	\$ 798	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-2 Corporate Secretary

Witness: Bruce Folkmann

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	2	2	3	3	3	3	3
Labor Costs	\$ 173	\$ 189	\$ 231	\$ 189	\$ 481	\$ 491	\$ 503	\$ 515
Non-Labor Costs	195	238	208	245	269	322	330	339
Total Costs	<u>\$ 368</u>	<u>\$ 427</u>	<u>\$ 438</u>	<u>\$ 434</u>	<u>\$ 749</u>	<u>\$ 813</u>	<u>\$ 833</u>	<u>\$ 854</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 2	\$ 3	\$ 3	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	1	1	1	2	1	-	-	-
Subtotal - Utility	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	95	83	69	109	90	-	-	-
Total Direct Assignments	<u>\$ 97</u>	<u>\$ 86</u>	<u>\$ 72</u>	<u>\$ 113</u>	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 94	\$ 118	\$ 129	\$ 126	\$ 252	\$ 316	\$ 333	\$ 355
So Cal Gas	114	146	152	147	286	334	345	355
Subtotal - Utility	<u>208</u>	<u>264</u>	<u>281</u>	<u>273</u>	<u>537</u>	<u>650</u>	<u>677</u>	<u>710</u>
Global/Retained	63	76	85	48	119	163	156	145
Total Allocations	<u>\$ 271</u>	<u>\$ 341</u>	<u>\$ 366</u>	<u>\$ 321</u>	<u>\$ 656</u>	<u>\$ 813</u>	<u>\$ 833</u>	<u>\$ 854</u>
BILLED COSTS								
SDG&E	\$ 96	\$ 120	\$ 132	\$ 129	\$ 253	\$ 316	\$ 333	\$ 355
So Cal Gas	115	148	153	149	287	334	345	355
Subtotal - Utility	<u>211</u>	<u>268</u>	<u>285</u>	<u>277</u>	<u>540</u>	<u>650</u>	<u>677</u>	<u>710</u>
Global/Retained	158	159	154	157	209	163	156	145
Total Billed Costs	<u>\$ 368</u>	<u>\$ 427</u>	<u>\$ 438</u>	<u>\$ 434</u>	<u>\$ 749</u>	<u>\$ 813</u>	<u>\$ 833</u>	<u>\$ 854</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-3 Board of Directors

Witness: Bruce Folkmann

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: B-3.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,852	1,325	1,245	1,495	1,264	1,450	1,450	1,450
Total Costs	<u>\$ 1,852</u>	<u>\$ 1,325</u>	<u>\$ 1,296</u>	<u>\$ 1,495</u>	<u>\$ 1,264</u>	<u>\$ 1,450</u>	<u>\$ 1,450</u>	<u>\$ 1,450</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	0	-	-	-	-	-
Subtotal - Utility	<u>5</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	69	-	-	50	50	50
Total Direct Assignments	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 50</u>
ALLOCATIONS								
SDG&E	\$ 641	\$ 459	\$ 432	\$ 588	\$ 485	\$ 544	\$ 559	\$ 582
So Cal Gas	777	569	509	683	550	575	579	581
Subtotal - Utility	<u>1,418</u>	<u>1,028</u>	<u>941</u>	<u>1,271</u>	<u>1,035</u>	<u>1,119</u>	<u>1,138</u>	<u>1,163</u>
Global/Retained	428	297	286	224	229	281	262	237
Total Allocations	<u>\$ 1,846</u>	<u>\$ 1,325</u>	<u>\$ 1,227</u>	<u>\$ 1,495</u>	<u>\$ 1,264</u>	<u>\$ 1,400</u>	<u>\$ 1,400</u>	<u>\$ 1,400</u>
BILLED COSTS								
SDG&E	\$ 643	\$ 459	\$ 432	\$ 588	\$ 485	\$ 544	\$ 559	\$ 582
So Cal Gas	780	569	509	683	550	575	579	581
Subtotal - Utility	<u>1,423</u>	<u>1,028</u>	<u>941</u>	<u>1,271</u>	<u>1,035</u>	<u>1,119</u>	<u>1,138</u>	<u>1,163</u>
Global/Retained	429	297	355	224	229	331	312	287
Total Billed Costs	<u>\$ 1,852</u>	<u>\$ 1,325</u>	<u>\$ 1,296</u>	<u>\$ 1,495</u>	<u>\$ 1,264</u>	<u>\$ 1,450</u>	<u>\$ 1,450</u>	<u>\$ 1,450</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: B Governance
Dept: B-3 Board of Directors
Cost Center: 1100-0004-BOARD OF DIRECTORS
Workpaper: B-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 485	\$ 550	\$ 229	\$ 1,264	-
Increased direct administrative responsibilities as a result of the 2010 reorganization.	56	56	23	136	
Retained travel related to international board meetings.	-	-	50	50	
Change in Allocation 2009-2012	40	(25)	(15)	0	
Total Change from 2009	\$ 97	\$ 31	\$ 58	\$ 186	-
2012 - TEST YEAR	\$ 582	\$ 581	\$ 287	\$ 1,450	-
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 582	\$ 581	\$ 237	\$ 1,400	
Direct Assignments	-	-	50	50	
TOTAL 2012 ALLOCATIONS	\$ 582	\$ 581	\$ 287	\$ 1,450	
Direct Assignment Details					
International travel related to board meetings.	-	-	50	50	
	\$ -	\$ -	\$ 50	\$ 50	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Board of Directors

Witness: Bruce Folkmann

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: B-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,852	1,325	1,245	1,495	1,264	1,477	1,513	1,555
Total Costs	<u>\$ 1,852</u>	<u>\$ 1,325</u>	<u>\$ 1,296</u>	<u>\$ 1,495</u>	<u>\$ 1,264</u>	<u>\$ 1,477</u>	<u>\$ 1,513</u>	<u>\$ 1,555</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utility	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	69	-	-	51	52	54
Total Direct Assignments	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51</u>	<u>\$ 52</u>	<u>\$ 54</u>
ALLOCATIONS								
SDG&E	\$ 641	\$ 459	\$ 432	\$ 588	\$ 485	\$ 554	\$ 583	\$ 624
So Cal Gas	777	569	509	683	550	586	604	623
Subtotal - Utility	<u>1,418</u>	<u>1,028</u>	<u>941</u>	<u>1,271</u>	<u>1,035</u>	<u>1,140</u>	<u>1,188</u>	<u>1,247</u>
Global/Retained	428	297	286	224	229	286	273	254
Total Allocations	<u>\$ 1,846</u>	<u>\$ 1,325</u>	<u>\$ 1,227</u>	<u>\$ 1,495</u>	<u>\$ 1,264</u>	<u>\$ 1,426</u>	<u>\$ 1,461</u>	<u>\$ 1,501</u>
BILLED COSTS								
SDG&E	\$ 643	\$ 459	\$ 432	\$ 588	\$ 485	\$ 554	\$ 583	\$ 624
So Cal Gas	780	569	509	683	550	586	604	623
Subtotal - Utility	<u>1,423</u>	<u>1,028</u>	<u>941</u>	<u>1,271</u>	<u>1,035</u>	<u>1,140</u>	<u>1,188</u>	<u>1,247</u>
Global/Retained	429	297	355	224	229	337	326	308
Total Billed Costs	<u>\$ 1,852</u>	<u>\$ 1,325</u>	<u>\$ 1,296</u>	<u>\$ 1,495</u>	<u>\$ 1,264</u>	<u>\$ 1,477</u>	<u>\$ 1,513</u>	<u>\$ 1,555</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B Governance
 Cost Center: B-4 Executive
 Workpaper: B-4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	6	6	6	4	6	6	6
Labor Costs	\$ 3,605	\$ 2,944	\$ 2,864	\$ 2,999	\$ 2,404	\$ 2,740	\$ 2,609	\$ 2,609
Non-Labor Costs	1,497	1,475	1,905	1,146	944	660	660	660
Total Costs	<u>\$ 5,102</u>	<u>\$ 4,419</u>	<u>\$ 4,769</u>	<u>\$ 4,145</u>	<u>\$ 3,348</u>	<u>\$ 3,400</u>	<u>\$ 3,269</u>	<u>\$ 3,269</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	\$ 7	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -
Subtotal - Utility	<u>12</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	\$ 7	\$ -	\$ 181	\$ (50)	\$ 92	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 181</u>	<u>\$ (88)</u>	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 414	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	414	287	-	-	-	-	-	-
Subtotal - Utility	<u>828</u>	<u>574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,255	3,845	4,588	4,233	3,256	3,400	3,269	3,269
Total Allocations	<u>\$ 5,083</u>	<u>\$ 4,419</u>	<u>\$ 4,588</u>	<u>\$ 4,233</u>	<u>\$ 3,256</u>	<u>\$ 3,400</u>	<u>\$ 3,269</u>	<u>\$ 3,269</u>
BILLED COSTS								
SDG&E	\$ 420	\$ 287	\$ 0	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	421	287	0	(20)	-	-	-	-
Subtotal - Utility	<u>840</u>	<u>574</u>	<u>0</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,262	3,845	4,769	4,182	3,348	3,400	3,269	3,269
Total Billed Costs	<u>\$ 5,102</u>	<u>\$ 4,419</u>	<u>\$ 4,769</u>	<u>\$ 4,145</u>	<u>\$ 3,348</u>	<u>\$ 3,400</u>	<u>\$ 3,269</u>	<u>\$ 3,269</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: B Governance
Cost Center: B-4 Executive
Workpaper: B-4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 3,348	\$ 3,348	4
Non-recurring expenses in 2009, net of addition of Executive Vice President.	-	-	(79)	(79)	2
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (79)	\$ (79)	2
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,269</u>	<u>\$ 3,269</u>	<u>6</u>
Allocations	\$ 0	\$ 0	\$ 3,269	\$ 3,269	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,269</u>	<u>\$ 3,269</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B Governance
 Cost Center: B-4 Executive
 Workpaper: B-4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	6	6	6	4	6	6	6
Labor Costs	\$ 3,605	\$ 2,944	\$ 2,864	\$ 2,999	\$ 2,404	\$ 2,787	\$ 2,721	\$ 2,787
Non-Labor Costs	1,497	1,475	1,905	1,146	944	672	689	708
Total Costs	<u>\$ 5,102</u>	<u>\$ 4,419</u>	<u>\$ 4,769</u>	<u>\$ 4,145</u>	<u>\$ 3,348</u>	<u>\$ 3,459</u>	<u>\$ 3,410</u>	<u>\$ 3,495</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	7	-	-	(20)	-	-	-	-
Subtotal - Utility	<u>12</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	7	-	181	(50)	92	-	-	-
Total Direct Assignments	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 181</u>	<u>\$ (88)</u>	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 414	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	414	287	-	-	-	-	-	-
Subtotal - Utility	<u>828</u>	<u>574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,255	3,845	4,588	4,233	3,256	3,459	3,410	3,495
Total Allocations	<u>\$ 5,083</u>	<u>\$ 4,419</u>	<u>\$ 4,588</u>	<u>\$ 4,233</u>	<u>\$ 3,256</u>	<u>\$ 3,459</u>	<u>\$ 3,410</u>	<u>\$ 3,495</u>
BILLED COSTS								
SDG&E	\$ 420	\$ 287	\$ 0	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	421	287	0	(20)	-	-	-	-
Subtotal - Utility	<u>840</u>	<u>574</u>	<u>0</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,262	3,845	4,769	4,182	3,348	3,459	3,410	3,495
Total Billed Costs	<u>\$ 5,102</u>	<u>\$ 4,419</u>	<u>\$ 4,769</u>	<u>\$ 4,145</u>	<u>\$ 3,348</u>	<u>\$ 3,459</u>	<u>\$ 3,410</u>	<u>\$ 3,495</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0003-CHAIRMAN & CEO

Workpaper: B-4.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 1,497	\$ 1,336	\$ 1,137	\$ 1,379	\$ 1,279	\$ 1,445	\$ 1,195	\$ 1,195
Non-Labor Costs	918	1,073	1,222	422	312	299	299	299
Total Costs	<u>\$ 2,415</u>	<u>\$ 2,409</u>	<u>\$ 2,359</u>	<u>\$ 1,800</u>	<u>\$ 1,591</u>	<u>\$ 1,744</u>	<u>\$ 1,494</u>	<u>\$ 1,494</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	(20)	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	85	(39)	-	-	-	-
Total Direct Assignments	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ (77)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	2,409	2,409	2,274	1,877	1,591	1,744	1,494	1,494
Total Allocations	<u>\$ 2,409</u>	<u>\$ 2,409</u>	<u>\$ 2,274</u>	<u>\$ 1,877</u>	<u>\$ 1,591</u>	<u>\$ 1,744</u>	<u>\$ 1,494</u>	<u>\$ 1,494</u>
BILLED COSTS								
SDG&E	\$ 2	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	(20)	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	2,411	2,409	2,359	1,838	1,591	1,744	1,494	1,494
Total Billed Costs	<u>\$ 2,415</u>	<u>\$ 2,409</u>	<u>\$ 2,359</u>	<u>\$ 1,800</u>	<u>\$ 1,591</u>	<u>\$ 1,744</u>	<u>\$ 1,494</u>	<u>\$ 1,494</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-4 Executive
Cost Center: 1100-0003-CHAIRMAN & CEO
Workpaper: B-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 1,591	\$ 1,591	2
Non-recurring expenses in 2009	-	-	(97)	(97)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (97)	\$ (97)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,494</u>	<u>\$ 1,494</u>	<u>2</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ 0	\$ 0	\$ 1,494	\$ 1,494	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,494</u>	<u>\$ 1,494</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0003-CHAIRMAN & CEO

Workpaper: B-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 1,497	\$ 1,336	\$ 1,137	\$ 1,379	\$ 1,279	\$ 1,470	\$ 1,246	\$ 1,276
Non-Labor Costs	918	1,073	1,222	422	312	305	312	321
Total Costs	<u>\$ 2,415</u>	<u>\$ 2,409</u>	<u>\$ 2,359</u>	<u>\$ 1,800</u>	<u>\$ 1,591</u>	<u>\$ 1,774</u>	<u>\$ 1,558</u>	<u>\$ 1,597</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	(20)	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	85	(39)	-	-	-	-
Total Direct Assignments	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ (77)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	2,409	2,409	2,274	1,877	1,591	1,774	1,558	1,597
Total Allocations	<u>\$ 2,409</u>	<u>\$ 2,409</u>	<u>\$ 2,274</u>	<u>\$ 1,877</u>	<u>\$ 1,591</u>	<u>\$ 1,774</u>	<u>\$ 1,558</u>	<u>\$ 1,597</u>
BILLED COSTS								
SDG&E	\$ 2	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	(20)	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	2,411	2,409	2,359	1,838	1,591	1,774	1,558	1,597
Total Billed Costs	<u>\$ 2,415</u>	<u>\$ 2,409</u>	<u>\$ 2,359</u>	<u>\$ 1,800</u>	<u>\$ 1,591</u>	<u>\$ 1,774</u>	<u>\$ 1,558</u>	<u>\$ 1,597</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-4.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 1,308	\$ 900	\$ 959	\$ 898	\$ 923	\$ 916	\$ 916	\$ 916
Non-Labor Costs	299	337	151	176	224	167	167	167
Total Costs	<u>\$ 1,607</u>	<u>\$ 1,237</u>	<u>\$ 1,111</u>	<u>\$ 1,073</u>	<u>\$ 1,147</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	20	-	-	-	-	-
Total Direct Assignments	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,601	1,237	1,090	1,073	1,147	1,083	1,083	1,083
Total Allocations	<u>\$ 1,601</u>	<u>\$ 1,237</u>	<u>\$ 1,090</u>	<u>\$ 1,073</u>	<u>\$ 1,147</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>
BILLED COSTS								
SDG&E	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	0	-	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,603	1,237	1,110	1,073	1,147	1,083	1,083	1,083
Total Billed Costs	<u>\$ 1,607</u>	<u>\$ 1,237</u>	<u>\$ 1,111</u>	<u>\$ 1,073</u>	<u>\$ 1,147</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-4 Executive
Cost Center: 1100-0002-PRESIDENT & COO
Workpaper: B-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 1,147	\$ 1,147	2
Non-recurring expenses in 2009	-	-	(64)	(64)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (64)	\$ (64)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>	<u>2</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ 0	\$ 0	\$ 1,083	\$ 1,083	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,083</u>	<u>\$ 1,083</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-4.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 1,308	\$ 900	\$ 959	\$ 898	\$ 923	\$ 931	\$ 955	\$ 978
Non-Labor Costs	299	337	151	176	224	170	174	179
Total Costs	<u>\$ 1,607</u>	<u>\$ 1,237</u>	<u>\$ 1,111</u>	<u>\$ 1,073</u>	<u>\$ 1,147</u>	<u>\$ 1,102</u>	<u>\$ 1,129</u>	<u>\$ 1,157</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	20	-	-	-	-	-
Total Direct Assignments	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,601	1,237	1,090	1,073	1,147	1,102	1,129	1,157
Total Allocations	<u>\$ 1,601</u>	<u>\$ 1,237</u>	<u>\$ 1,090</u>	<u>\$ 1,073</u>	<u>\$ 1,147</u>	<u>\$ 1,102</u>	<u>\$ 1,129</u>	<u>\$ 1,157</u>
BILLED COSTS								
SDG&E	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	0	-	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,603	1,237	1,110	1,073	1,147	1,102	1,129	1,157
Total Billed Costs	<u>\$ 1,607</u>	<u>\$ 1,237</u>	<u>\$ 1,111</u>	<u>\$ 1,073</u>	<u>\$ 1,147</u>	<u>\$ 1,102</u>	<u>\$ 1,129</u>	<u>\$ 1,157</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0011-EXECUTIVE VICE PRESIDENT

Workpaper: B-4.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379	\$ 499	\$ 499
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379</u>	<u>\$ 499</u>	<u>\$ 499</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	379	499	499
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379</u>	<u>\$ 499</u>	<u>\$ 499</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	379	499	499
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379</u>	<u>\$ 499</u>	<u>\$ 499</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-4 Executive
Cost Center: 1100-0011-EXECUTIVE VICE PRESIDENT
Workpaper: B-4.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	-
New position created in 2010 Reorganization	-	-	499	499	2
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ 499	\$ 499	2
2012 - TEST YEAR	\$ -	\$ -	\$ 499	\$ 499	2
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ 0	\$ 0	\$ 499	\$ 499	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ -	\$ -	\$ 499	\$ 499	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0011-EXECUTIVE VICE PRESIDENT

Workpaper: B-4.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386	\$ 520	\$ 533
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 520</u>	<u>\$ 533</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	386	520	533
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 520</u>	<u>\$ 533</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	386	520	533
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 520</u>	<u>\$ 533</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-4.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	232	379	285	194	194	194
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232</u>	<u>\$ 379</u>	<u>\$ 285</u>	<u>\$ 194</u>	<u>\$ 194</u>	<u>\$ 194</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	92	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	232	379	194	194	194	194
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232</u>	<u>\$ 379</u>	<u>\$ 194</u>	<u>\$ 194</u>	<u>\$ 194</u>	<u>\$ 194</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	232	379	285	194	194	194
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232</u>	<u>\$ 379</u>	<u>\$ 285</u>	<u>\$ 194</u>	<u>\$ 194</u>	<u>\$ 194</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-4 Executive
Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS
Workpaper: B-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 285	\$ 285	-
Non-recurring expenses in 2009	-	-	(91)	(91)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (91)	\$ (91)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194</u>	<u>\$ 194</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ 194	\$ 194	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194</u>	<u>\$ 194</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-4.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	232	379	285	198	202	208
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232</u>	<u>\$ 379</u>	<u>\$ 285</u>	<u>\$ 198</u>	<u>\$ 202</u>	<u>\$ 208</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	92	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	232	379	194	198	202	208
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232</u>	<u>\$ 379</u>	<u>\$ 194</u>	<u>\$ 198</u>	<u>\$ 202</u>	<u>\$ 208</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	232	379	285	198	202	208
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232</u>	<u>\$ 379</u>	<u>\$ 285</u>	<u>\$ 198</u>	<u>\$ 202</u>	<u>\$ 208</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-4.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 20	\$ 19	\$ 42	\$ 5	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	12	0	86	26	56	-	-	-
Total Costs	<u>\$ 31</u>	<u>\$ 19</u>	<u>\$ 129</u>	<u>\$ 31</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	59	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	31	19	69	31	60	-	-	-
Total Allocations	<u>\$ 31</u>	<u>\$ 19</u>	<u>\$ 69</u>	<u>\$ 31</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	31	19	129	31	60	-	-	-
Total Billed Costs	<u>\$ 31</u>	<u>\$ 19</u>	<u>\$ 129</u>	<u>\$ 31</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-4 Executive
Cost Center: 1100-0001-RETIRED CHAIRMAN
Workpaper: B-4.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 60	\$ 60	-
Non-recurring expenses in 2009	-	-	(60)	(60)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (60)	\$ (60)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-4.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 20	\$ 19	\$ 42	\$ 5	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	12	0	86	26	56	-	-	-
Total Costs	<u>\$ 31</u>	<u>\$ 19</u>	<u>\$ 129</u>	<u>\$ 31</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	59	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	31	19	69	31	60	-	-	-
Total Allocations	<u>\$ 31</u>	<u>\$ 19</u>	<u>\$ 69</u>	<u>\$ 31</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	31	19	129	31	60	-	-	-
Total Billed Costs	<u>\$ 31</u>	<u>\$ 19</u>	<u>\$ 129</u>	<u>\$ 31</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0185-GROUP PRESIDENT FOR REGULATED

Workpaper: B-4.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	0	0	0	0
Labor Costs	\$ 680	\$ 689	\$ 725	\$ 718	\$ 198	\$ -	\$ -	\$ -
Non-Labor Costs	153	82	213	144	67	-	-	-
Total Costs	<u>\$ 833</u>	<u>\$ 771</u>	<u>\$ 938</u>	<u>\$ 862</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	16	(11)	-	-	-	-
Total Direct Assignments	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ (11)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 414	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	414	287	-	-	-	-	-	-
Subtotal - Utility	<u>828</u>	<u>574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	197	922	873	265	-	-	-
Total Allocations	<u>\$ 828</u>	<u>\$ 771</u>	<u>\$ 922</u>	<u>\$ 873</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 416	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	416	287	-	-	-	-	-	-
Subtotal - Utility	<u>832</u>	<u>574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	197	938	862	265	-	-	-
Total Billed Costs	<u>\$ 833</u>	<u>\$ 771</u>	<u>\$ 938</u>	<u>\$ 862</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: B Governance
Dept: B-4 Executive
Cost Center: 1100-0185-GROUP PRESIDENT FOR REGULATED
Workpaper: B-4.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 265	\$ 265	-
Cost center closed in 2009	-	-	(265)	(265)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (265)	\$ (265)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0185-GROUP PRESIDENT FOR REGULATED

Workpaper: B-4.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	0	0	0	0
Labor Costs	\$ 680	\$ 689	\$ 725	\$ 718	\$ 198	\$ -	\$ -	\$ -
Non-Labor Costs	153	82	213	144	67	-	-	-
Total Costs	<u>\$ 833</u>	<u>\$ 771</u>	<u>\$ 938</u>	<u>\$ 862</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utility	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	16	(11)	(0)	-	-	-
Total Direct Assignments	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ (11)</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 414	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	414	287	-	-	-	-	-	-
Subtotal - Utility	<u>828</u>	<u>574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	197	922	873	265	-	-	-
Total Allocations	<u>\$ 828</u>	<u>\$ 771</u>	<u>\$ 922</u>	<u>\$ 873</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 416	\$ 287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	416	287	-	-	-	-	-	-
Subtotal - Utility	<u>832</u>	<u>574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	197	938	862	265	-	-	-
Total Billed Costs	<u>\$ 833</u>	<u>\$ 771</u>	<u>\$ 938</u>	<u>\$ 862</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0186-GROUP PRESIDENT FOR UNREG

Workpaper: B-4.7

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	0	0	0	0	0	0	0
Labor Costs	\$ 101	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	116	(17)	-	-	-	-	-	-
Total Costs	<u>\$ 216</u>	<u>\$ (17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	4	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	(0)	-	-	-	-	-	-
Global/Retained	213	(17)	-	-	-	-	-	-
Total Allocations	<u>\$ 213</u>	<u>\$ (17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	(0)	-	-	-	-	-	-
Global/Retained	216	(17)	-	-	-	-	-	-
Total Billed Costs	<u>\$ 216</u>	<u>\$ (17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Executive

Witness: Bruce Folkmann

Cost Center: 1100-0186-GROUP PRESIDENT FOR UNREG

Workpaper: B-4.7 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	0	0	0	0	0	0	0
Labor Costs	\$ 101	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	116	(17)	-	-	-	-	-	-
Total Costs	<u>\$ 216</u>	<u>\$ (17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	4	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	(0)	-	-	-	-	-	-
Global/Retained	213	(17)	-	-	-	-	-	-
Total Allocations	<u>\$ 213</u>	<u>\$ (17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	(0)	-	-	-	-	-	-
Global/Retained	216	(17)	-	-	-	-	-	-
Total Billed Costs	<u>\$ 216</u>	<u>\$ (17)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: C Legal

Workpaper: C

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	122	112	117	121	121	40	41	42
Labor Costs	\$ 14,837	\$ 15,047	\$ 16,265	\$ 17,451	\$ 18,282	\$ 8,718	\$ 5,887	\$ 6,071
Non-Labor Costs	60,101	47,699	35,261	44,317	55,285	35,911	31,592	31,092
Total Costs	<u>\$ 74,938</u>	<u>\$ 62,746</u>	<u>\$ 51,526</u>	<u>\$ 61,767</u>	<u>\$ 73,567</u>	<u>\$ 44,630</u>	<u>\$ 37,479</u>	<u>\$ 37,163</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15,612	\$ 13,253	\$ 12,483	\$ 15,497	\$ 27,091	\$ 10,372	\$ 11,144	\$ 11,736
So Cal Gas	21,202	6,746	4,806	6,409	5,387	6,100	6,744	7,256
Subtotal - Utility	<u>36,814</u>	<u>19,999</u>	<u>17,289</u>	<u>21,905</u>	<u>32,477</u>	<u>16,472</u>	<u>17,888</u>	<u>18,992</u>
Global/Retained	20,342	25,189	14,355	18,428	18,831	16,806	11,577	9,973
Total Direct Assignments	<u>\$ 57,155</u>	<u>\$ 45,187</u>	<u>\$ 31,645</u>	<u>\$ 40,333</u>	<u>\$ 51,309</u>	<u>\$ 33,278</u>	<u>\$ 29,465</u>	<u>\$ 28,965</u>
ALLOCATIONS								
SDG&E	\$ 6,717	\$ 7,070	\$ 9,335	\$ 9,371	\$ 10,106	\$ 4,976	\$ 3,562	\$ 3,647
So Cal Gas	4,682	5,004	5,589	6,649	6,572	3,647	2,552	2,643
Subtotal - Utility	<u>11,399</u>	<u>12,075</u>	<u>14,924</u>	<u>16,021</u>	<u>16,678</u>	<u>8,622</u>	<u>6,114</u>	<u>6,290</u>
Global/Retained	6,383	5,484	4,958	5,413	5,580	2,729	1,900	1,908
Total Allocations	<u>\$ 17,782</u>	<u>\$ 17,558</u>	<u>\$ 19,882</u>	<u>\$ 21,434</u>	<u>\$ 22,258</u>	<u>\$ 11,351</u>	<u>\$ 8,014</u>	<u>\$ 8,198</u>
BILLED COSTS								
SDG&E	\$ 22,329	\$ 20,323	\$ 21,818	\$ 24,868	\$ 37,197	\$ 15,348	\$ 14,706	\$ 15,383
So Cal Gas	25,884	11,750	10,395	13,058	11,959	9,747	9,296	9,899
Subtotal - Utility	<u>48,213</u>	<u>32,073</u>	<u>32,213</u>	<u>37,926</u>	<u>49,156</u>	<u>25,094</u>	<u>24,002</u>	<u>25,282</u>
Global/Retained	26,725	30,672	19,313	23,841	24,411	19,535	13,478	11,881
Total Billed Costs	<u>\$ 74,938</u>	<u>\$ 62,746</u>	<u>\$ 51,526</u>	<u>\$ 61,767</u>	<u>\$ 73,567</u>	<u>\$ 44,630</u>	<u>\$ 37,479</u>	<u>\$ 37,163</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: C Legal
Workpaper: C Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 37,197	\$ 11,959	\$ 24,411	\$ 73,567	121
Impact of transfers in the 2010 reorganization.	(6,107)	(4,154)	(3,138)	(13,400)	(81)
Two additional FTEs for anticipated growth.	178	129	93	400	2
Declining outside legal fees related to significant cases; exclusion of wildfire-related fees in 2012 test year.	(15,680)	1,361	(9,085)	(23,404)	
Change in Allocation 2009-2012	(205)	604	(399)	0	
Total Change from 2009	\$ (21,814)	\$ (2,060)	\$ (12,530)	\$ (36,403)	(79)
2012 - TEST YEAR	<u>\$ 15,383</u>	<u>\$ 9,899</u>	<u>\$ 11,881</u>	<u>\$ 37,163</u>	<u>42</u>
Allocations	\$ 3,647	\$ 2,643	\$ 1,909	\$ 8,199	
Direct Assignments	11,736	7,256	9,973	28,965	
TOTAL 2012 ALLOCATIONS	<u>\$ 15,383</u>	<u>\$ 9,899</u>	<u>\$ 11,881</u>	<u>\$ 37,163</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Legal

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
C-1.1	1100-0141-EXECUTIVE VP & GENERAL CO	3	(8)	(5)
C-1	General Counsel	3	(8)	(5)
C-2.1	1100-0144-LEGAL	(193)	552	359
C-2	Law Department	(193)	552	359
C-3.1	1100-0145-OUTSIDE LEGAL	(15)	60	45
C-3	Outside Legal	(15)	60	45
Change in Allocation 2009-2012		(205)	604	399

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: C Legal

Witness: Bruce Folkmann

Workpaper: C - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs <small>(A + B)</small>		E Standard Escalated 2012 \$'s <small>(A X D)</small>	F Total Escalated Costs <small>(B + E)</small>
C-1 General Counsel						
Labor	\$ 607	\$ -	\$ 607	1.0680	\$ 648	\$ 648
Non-Labor	194	-	194	1.0727	208	208
Total	<u>801</u>	<u>-</u>	<u>801</u>		<u>856</u>	<u>856</u>
C-2 Law Department						
Labor	5,464	-	5,464	1.0680	5,836	5,836
Non-Labor	3,302	-	3,302	1.0727	3,543	3,543
Total	<u>8,767</u>	<u>-</u>	<u>8,767</u>		<u>9,379</u>	<u>9,379</u>
C-3 Outside Legal						
Labor	-	-	-	-	-	-
Non-Labor	2,497	25,099	27,596	1.0727	2,679	27,778
Total	<u>2,497</u>	<u>25,099</u>	<u>27,596</u>		<u>2,679</u>	<u>27,778</u>
Total Legal						
Labor	6,071	-	6,071	1.0680	6,484	6,484
Non-Labor	5,993	25,099	31,092	1.0727	6,429	31,528
Total	<u>\$ 12,064</u>	<u>\$ 25,099</u>	<u>\$ 37,163</u>		<u>\$ 12,913</u>	<u>\$ 38,012</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: C Legal

Workpaper: C Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	122	112	117	121	121	40	41	42
Labor Costs	\$ 14,837	\$ 15,047	\$ 16,265	\$ 17,451	\$ 18,282	\$ 8,870	\$ 6,140	\$ 6,484
Non-Labor Costs	60,101	47,699	35,261	44,317	55,285	35,978	31,848	31,528
Total Costs	<u>\$ 74,938</u>	<u>\$ 62,746</u>	<u>\$ 51,526</u>	<u>\$ 61,767</u>	<u>\$ 73,567</u>	<u>\$ 44,848</u>	<u>\$ 37,988</u>	<u>\$ 38,012</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15,612	\$ 13,253	\$ 12,483	\$ 15,497	\$ 27,091	\$ 10,386	\$ 11,179	\$ 11,794
So Cal Gas	21,202	6,746	4,806	6,409	5,387	6,110	6,766	7,293
Subtotal - Utility	<u>36,814</u>	<u>19,999</u>	<u>17,289</u>	<u>21,905</u>	<u>32,477</u>	<u>16,496</u>	<u>17,945</u>	<u>19,087</u>
Global/Retained	20,342	25,189	14,355	18,428	18,831	16,808	11,683	10,159
Total Direct Assignments	<u>\$ 57,155</u>	<u>\$ 45,187</u>	<u>\$ 31,645</u>	<u>\$ 40,333</u>	<u>\$ 51,309</u>	<u>\$ 33,304</u>	<u>\$ 29,628</u>	<u>\$ 29,246</u>
ALLOCATIONS								
SDG&E	\$ 6,717	\$ 7,070	\$ 9,335	\$ 9,371	\$ 10,106	\$ 5,060	\$ 3,715	\$ 3,899
So Cal Gas	4,682	5,004	5,589	6,649	6,572	3,709	2,662	2,826
Subtotal - Utility	<u>11,399</u>	<u>12,075</u>	<u>14,924</u>	<u>16,021</u>	<u>16,678</u>	<u>8,769</u>	<u>6,378</u>	<u>6,725</u>
Global/Retained	6,383	5,484	4,958	5,413	5,580	2,775	1,982	2,040
Total Allocations	<u>\$ 17,782</u>	<u>\$ 17,558</u>	<u>\$ 19,882</u>	<u>\$ 21,434</u>	<u>\$ 22,258</u>	<u>\$ 11,544</u>	<u>\$ 8,360</u>	<u>\$ 8,766</u>
BILLED COSTS								
SDG&E	\$ 22,329	\$ 20,323	\$ 21,818	\$ 24,868	\$ 37,197	\$ 15,446	\$ 14,894	\$ 15,693
So Cal Gas	25,884	11,750	10,395	13,058	11,959	9,818	9,429	10,119
Subtotal - Utility	<u>48,213</u>	<u>32,073</u>	<u>32,213</u>	<u>37,926</u>	<u>49,156</u>	<u>25,265</u>	<u>24,323</u>	<u>25,812</u>
Global/Retained	26,725	30,672	19,313	23,841	24,411	19,583	13,665	12,200
Total Billed Costs	<u>\$ 74,938</u>	<u>\$ 62,746</u>	<u>\$ 51,526</u>	<u>\$ 61,767</u>	<u>\$ 73,567</u>	<u>\$ 44,848</u>	<u>\$ 37,988</u>	<u>\$ 38,012</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: C-1 General Counsel

Witness: Bruce Folkmann

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: C-1.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 548	\$ 606	\$ 611	\$ 581	\$ 617	\$ 607	\$ 607	\$ 607
Non-Labor Costs	173	198	177	101	131	193	193	194
Total Costs	<u>\$ 721</u>	<u>\$ 803</u>	<u>\$ 788</u>	<u>\$ 682</u>	<u>\$ 747</u>	<u>\$ 801</u>	<u>\$ 801</u>	<u>\$ 801</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	10	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	13	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 182	\$ 270	\$ 266	\$ 259	\$ 329	\$ 351	\$ 356	\$ 356
So Cal Gas	148	244	237	206	249	257	255	258
Subtotal - Utility	<u>330</u>	<u>514</u>	<u>503</u>	<u>465</u>	<u>578</u>	<u>608</u>	<u>611</u>	<u>614</u>
Global/Retained	391	289	251	217	169	192	190	186
Total Allocations	<u>\$ 721</u>	<u>\$ 803</u>	<u>\$ 754</u>	<u>\$ 682</u>	<u>\$ 747</u>	<u>\$ 801</u>	<u>\$ 801</u>	<u>\$ 801</u>
BILLED COSTS								
SDG&E	\$ 182	\$ 270	\$ 277	\$ 259	\$ 329	\$ 351	\$ 356	\$ 356
So Cal Gas	148	244	247	206	249	257	255	258
Subtotal - Utility	<u>330</u>	<u>515</u>	<u>524</u>	<u>465</u>	<u>578</u>	<u>608</u>	<u>611</u>	<u>614</u>
Global/Retained	391	289	264	217	169	192	190	186
Total Billed Costs	<u>\$ 721</u>	<u>\$ 803</u>	<u>\$ 788</u>	<u>\$ 682</u>	<u>\$ 747</u>	<u>\$ 801</u>	<u>\$ 801</u>	<u>\$ 801</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: C Legal
Dept: C-1 General Counsel
Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO
Workpaper: C-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 329	\$ 249	\$ 169	\$ 747	2
Increased direct administrative responsibilities as a result of the 2010 reorganization.	24	17	12	53	
Change in Allocation 2009-2012	3	(8)	5	(0)	
Total Change from 2009	\$ 27	\$ 9	\$ 17	\$ 53	-
2012 - TEST YEAR	<u>\$ 356</u>	<u>\$ 258</u>	<u>\$ 186</u>	<u>\$ 801</u>	<u>2</u>
2012 ALLOCATION METHOD					
Direct - Sempra LawPak	44.48%	32.24%	23.28%	100.00%	
Allocations	\$ 356	\$ 258	\$ 186	\$ 801	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 356</u>	<u>\$ 258</u>	<u>\$ 186</u>	<u>\$ 801</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: C-1 General Counsel

Witness: Bruce Folkmann

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: C-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 548	\$ 606	\$ 611	\$ 581	\$ 617	\$ 618	\$ 633	\$ 648
Non-Labor Costs	173	198	177	101	131	197	202	208
Total Costs	<u>\$ 721</u>	<u>\$ 803</u>	<u>\$ 788</u>	<u>\$ 682</u>	<u>\$ 747</u>	<u>\$ 815</u>	<u>\$ 835</u>	<u>\$ 856</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	10	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	13	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 182	\$ 270	\$ 266	\$ 259	\$ 329	\$ 357	\$ 371	\$ 381
So Cal Gas	148	244	237	206	249	262	266	276
Subtotal - Utility	<u>330</u>	<u>514</u>	<u>503</u>	<u>465</u>	<u>578</u>	<u>619</u>	<u>637</u>	<u>657</u>
Global/Retained	391	289	251	217	169	196	198	199
Total Allocations	<u>\$ 721</u>	<u>\$ 803</u>	<u>\$ 754</u>	<u>\$ 682</u>	<u>\$ 747</u>	<u>\$ 815</u>	<u>\$ 835</u>	<u>\$ 856</u>
BILLED COSTS								
SDG&E	\$ 182	\$ 270	\$ 277	\$ 259	\$ 329	\$ 357	\$ 371	\$ 381
So Cal Gas	148	244	247	206	249	262	266	276
Subtotal - Utility	<u>330</u>	<u>515</u>	<u>524</u>	<u>465</u>	<u>578</u>	<u>619</u>	<u>637</u>	<u>657</u>
Global/Retained	391	289	264	217	169	196	198	199
Total Billed Costs	<u>\$ 721</u>	<u>\$ 803</u>	<u>\$ 788</u>	<u>\$ 682</u>	<u>\$ 747</u>	<u>\$ 815</u>	<u>\$ 835</u>	<u>\$ 856</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: C Legal
 Cost Center: C-2 Law Department
 Workpaper: C-2

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	120	110	115	119	119	38	39	40
Labor Costs	\$ 14,289	\$ 14,438	\$ 15,648	\$ 16,864	\$ 17,665	\$ 8,111	\$ 5,280	\$ 5,464
Non-Labor Costs	4,986	4,173	3,748	4,039	4,155	4,423	3,302	3,302
Total Costs	<u>\$ 19,275</u>	<u>\$ 18,611</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,534</u>	<u>\$ 8,583</u>	<u>\$ 8,767</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 982	\$ 940	\$ 815	\$ 903	\$ 1,376	\$ 787	\$ 787	\$ 787
So Cal Gas	1,049	629	679	921	674	519	519	519
Subtotal - Utility	<u>2,030</u>	<u>1,570</u>	<u>1,494</u>	<u>1,824</u>	<u>2,050</u>	<u>1,306</u>	<u>1,306</u>	<u>1,306</u>
Global/Retained	947	921	382	263	314	1,089	63	63
Total Direct Assignments	<u>\$ 2,978</u>	<u>\$ 2,490</u>	<u>\$ 1,876</u>	<u>\$ 2,087</u>	<u>\$ 2,364</u>	<u>\$ 2,395</u>	<u>\$ 1,369</u>	<u>\$ 1,369</u>
ALLOCATIONS								
SDG&E	\$ 6,239	\$ 6,539	\$ 8,307	\$ 8,228	\$ 8,848	\$ 4,444	\$ 3,206	\$ 3,291
So Cal Gas	4,331	4,584	4,903	5,867	5,720	3,257	2,297	2,385
Subtotal - Utility	<u>10,570</u>	<u>11,122</u>	<u>13,210</u>	<u>14,095</u>	<u>14,568</u>	<u>7,701</u>	<u>5,503</u>	<u>5,676</u>
Global/Retained	5,728	4,998	4,309	4,721	4,888	2,437	1,710	1,722
Total Allocations	<u>\$ 16,298</u>	<u>\$ 16,120</u>	<u>\$ 17,519</u>	<u>\$ 18,816</u>	<u>\$ 19,456</u>	<u>\$ 10,139</u>	<u>\$ 7,213</u>	<u>\$ 7,398</u>
BILLED COSTS								
SDG&E	\$ 7,221	\$ 7,479	\$ 9,122	\$ 9,131	\$ 10,224	\$ 5,232	\$ 3,993	\$ 4,078
So Cal Gas	5,379	5,213	5,582	6,788	6,394	3,776	2,816	2,904
Subtotal - Utility	<u>12,600</u>	<u>12,692</u>	<u>14,704</u>	<u>15,919</u>	<u>16,618</u>	<u>9,007</u>	<u>6,809</u>	<u>6,982</u>
Global/Retained	6,675	5,919	4,692	4,984	5,202	3,527	1,774	1,785
Total Billed Costs	<u>\$ 19,275</u>	<u>\$ 18,611</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,534</u>	<u>\$ 8,583</u>	<u>\$ 8,767</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: C Legal
 Cost Center: C-2 Law Department
 Workpaper: C-2 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	120	110	115	119	119	38	39	40
Labor Costs	\$ 14,289	\$ 14,438	\$ 15,648	\$ 16,864	\$ 17,665	\$ 8,252	\$ 5,507	\$ 5,836
Non-Labor Costs	4,986	4,173	3,748	4,039	4,155	4,486	3,447	3,543
Total Costs	<u>\$ 19,275</u>	<u>\$ 18,611</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,738</u>	<u>\$ 8,954</u>	<u>\$ 9,379</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 982	\$ 940	\$ 815	\$ 903	\$ 1,376	\$ 802	\$ 822	\$ 845
So Cal Gas	1,049	629	679	921	674	528	541	556
Subtotal - Utility	<u>2,030</u>	<u>1,570</u>	<u>1,494</u>	<u>1,824</u>	<u>2,050</u>	<u>1,330</u>	<u>1,363</u>	<u>1,401</u>
Global/Retained	947	921	382	263	314	1,091	66	68
Total Direct Assignments	<u>\$ 2,978</u>	<u>\$ 2,490</u>	<u>\$ 1,876</u>	<u>\$ 2,087</u>	<u>\$ 2,364</u>	<u>\$ 2,421</u>	<u>\$ 1,429</u>	<u>\$ 1,469</u>
ALLOCATIONS								
SDG&E	\$ 6,239	\$ 6,539	\$ 8,307	\$ 8,228	\$ 8,848	\$ 4,522	\$ 3,344	\$ 3,519
So Cal Gas	4,331	4,584	4,903	5,867	5,720	3,314	2,396	2,550
Subtotal - Utility	<u>10,570</u>	<u>11,122</u>	<u>13,210</u>	<u>14,095</u>	<u>14,568</u>	<u>7,837</u>	<u>5,741</u>	<u>6,069</u>
Global/Retained	5,728	4,998	4,309	4,721	4,888	2,480	1,784	1,841
Total Allocations	<u>\$ 16,298</u>	<u>\$ 16,120</u>	<u>\$ 17,519</u>	<u>\$ 18,816</u>	<u>\$ 19,456</u>	<u>\$ 10,317</u>	<u>\$ 7,525</u>	<u>\$ 7,910</u>
BILLED COSTS								
SDG&E	\$ 7,221	\$ 7,479	\$ 9,122	\$ 9,131	\$ 10,224	\$ 5,324	\$ 4,166	\$ 4,363
So Cal Gas	5,379	5,213	5,582	6,788	6,394	3,843	2,938	3,106
Subtotal - Utility	<u>12,600</u>	<u>12,692</u>	<u>14,704</u>	<u>15,919</u>	<u>16,618</u>	<u>9,167</u>	<u>7,104</u>	<u>7,470</u>
Global/Retained	6,675	5,919	4,692	4,984	5,202	3,571	1,850	1,909
Total Billed Costs	<u>\$ 19,275</u>	<u>\$ 18,611</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,738</u>	<u>\$ 8,954</u>	<u>\$ 9,379</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: C-2 Law Department

Witness: Bruce Folkmann

Cost Center: 1100-0144-LEGAL

Workpaper: C-2.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	120	110	115	119	119	38	39	40
Labor Costs	\$ 14,289	\$ 14,438	\$ 15,648	\$ 16,864	\$ 17,665	\$ 8,111	\$ 5,280	\$ 5,464
Non-Labor Costs	4,838	4,157	3,748	4,039	4,155	4,423	3,302	3,302
Total Costs	<u>\$ 19,127</u>	<u>\$ 18,594</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,534</u>	<u>\$ 8,583</u>	<u>\$ 8,767</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 982	\$ 940	\$ 815	\$ 903	\$ 1,376	\$ 787	\$ 787	\$ 787
So Cal Gas	1,049	629	679	921	674	519	519	519
Subtotal - Utility	<u>2,030</u>	<u>1,570</u>	<u>1,494</u>	<u>1,824</u>	<u>2,050</u>	<u>1,306</u>	<u>1,306</u>	<u>1,306</u>
Global/Retained	947	921	382	263	314	1,089	63	63
Total Direct Assignments	<u>\$ 2,978</u>	<u>\$ 2,490</u>	<u>\$ 1,876</u>	<u>\$ 2,087</u>	<u>\$ 2,364</u>	<u>\$ 2,395</u>	<u>\$ 1,369</u>	<u>\$ 1,369</u>
ALLOCATIONS								
SDG&E	\$ 6,239	\$ 6,539	\$ 8,307	\$ 8,228	\$ 8,848	\$ 4,444	\$ 3,206	\$ 3,291
So Cal Gas	4,331	4,584	4,903	5,867	5,720	3,257	2,297	2,385
Subtotal - Utility	<u>10,570</u>	<u>11,122</u>	<u>13,210</u>	<u>14,095</u>	<u>14,568</u>	<u>7,701</u>	<u>5,503</u>	<u>5,676</u>
Global/Retained	5,580	4,982	4,309	4,721	4,888	2,437	1,710	1,722
Total Allocations	<u>\$ 16,149</u>	<u>\$ 16,104</u>	<u>\$ 17,519</u>	<u>\$ 18,816</u>	<u>\$ 19,456</u>	<u>\$ 10,139</u>	<u>\$ 7,213</u>	<u>\$ 7,398</u>
BILLED COSTS								
SDG&E	\$ 7,221	\$ 7,479	\$ 9,122	\$ 9,131	\$ 10,224	\$ 5,232	\$ 3,993	\$ 4,078
So Cal Gas	5,379	5,213	5,582	6,788	6,394	3,776	2,816	2,904
Subtotal - Utility	<u>12,600</u>	<u>12,692</u>	<u>14,704</u>	<u>15,919</u>	<u>16,618</u>	<u>9,007</u>	<u>6,809</u>	<u>6,982</u>
Global/Retained	6,527	5,903	4,692	4,984	5,202	3,527	1,774	1,785
Total Billed Costs	<u>\$ 19,127</u>	<u>\$ 18,594</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,534</u>	<u>\$ 8,583</u>	<u>\$ 8,767</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: C Legal
Dept: C-2 Law Department
Cost Center: 1100-0144-LEGAL
Workpaper: C-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 10,224	\$ 6,394	\$ 5,202	\$ 21,820	119
Transferred staff to business units in the 2010 Reorganization.	(6,131)	(4,172)	(3,151)	(13,453)	(81)
Two additional FTEs for anticipated growth.	178	129	93	400	2
Change in Allocation 2009-2012	(193)	552	(359)	0	
Total Change from 2009	\$ (6,146)	\$ (3,490)	\$ (3,417)	\$ (13,053)	(79)
2012 - TEST YEAR	\$ 4,078	\$ 2,904	\$ 1,785	\$ 8,767	40
2012 ALLOCATION METHOD					
Direct - Sempra LawPak	44.48%	32.24%	23.28%	100.00%	
Allocations	\$ 3,291	\$ 2,385	\$ 1,722	\$ 7,398	
Direct Assignments	787	519	63	1,369	
TOTAL 2012 ALLOCATIONS	\$ 4,078	\$ 2,904	\$ 1,785	\$ 8,767	
Direct Assignment Details					
Bill Inserts	\$ 300	\$ 150		\$ 450	
Arbitration Fees	75	25	10	110	
Court Fees	18	36	6	60	
Legal/Regulatory Transcripts	204	106	30	340	
Trial Exhibit Costs	24	18	4	46	
Statutory Notice Publication	114	106		220	
Courier Fees/Subpoenas	52	78	13	143	
	\$ 787	\$ 519	\$ 63	\$ 1,369	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Law Department

Witness: Bruce Folkmann

Cost Center: 1100-0144-LEGAL

Workpaper: C-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	120	110	115	119	119	38	39	40
Labor Costs	\$ 14,289	\$ 14,438	\$ 15,648	\$ 16,864	\$ 17,665	\$ 8,252	\$ 5,507	\$ 5,836
Non-Labor Costs	4,838	4,157	3,748	4,039	4,155	4,486	3,447	3,543
Total Costs	<u>\$ 19,127</u>	<u>\$ 18,594</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,738</u>	<u>\$ 8,954</u>	<u>\$ 9,379</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 982	\$ 940	\$ 815	\$ 903	\$ 1,376	\$ 802	\$ 822	\$ 845
So Cal Gas	1,049	629	679	921	674	528	541	556
Subtotal - Utility	<u>2,030</u>	<u>1,570</u>	<u>1,494</u>	<u>1,824</u>	<u>2,050</u>	<u>1,330</u>	<u>1,363</u>	<u>1,401</u>
Global/Retained	947	921	382	263	314	1,091	66	68
Total Direct Assignments	<u>\$ 2,978</u>	<u>\$ 2,490</u>	<u>\$ 1,876</u>	<u>\$ 2,087</u>	<u>\$ 2,364</u>	<u>\$ 2,421</u>	<u>\$ 1,429</u>	<u>\$ 1,469</u>
ALLOCATIONS								
SDG&E	\$ 6,239	\$ 6,539	\$ 8,307	\$ 8,228	\$ 8,848	\$ 4,522	\$ 3,344	\$ 3,519
So Cal Gas	4,331	4,584	4,903	5,867	5,720	3,314	2,396	2,550
Subtotal - Utility	<u>10,570</u>	<u>11,122</u>	<u>13,210</u>	<u>14,095</u>	<u>14,568</u>	<u>7,837</u>	<u>5,741</u>	<u>6,069</u>
Global/Retained	5,580	4,982	4,309	4,721	4,888	2,480	1,784	1,841
Total Allocations	<u>\$ 16,149</u>	<u>\$ 16,104</u>	<u>\$ 17,519</u>	<u>\$ 18,816</u>	<u>\$ 19,456</u>	<u>\$ 10,317</u>	<u>\$ 7,525</u>	<u>\$ 7,910</u>
BILLED COSTS								
SDG&E	\$ 7,221	\$ 7,479	\$ 9,122	\$ 9,131	\$ 10,224	\$ 5,324	\$ 4,166	\$ 4,363
So Cal Gas	5,379	5,213	5,582	6,788	6,394	3,843	2,938	3,106
Subtotal - Utility	<u>12,600</u>	<u>12,692</u>	<u>14,704</u>	<u>15,919</u>	<u>16,618</u>	<u>9,167</u>	<u>7,104</u>	<u>7,470</u>
Global/Retained	6,527	5,903	4,692	4,984	5,202	3,571	1,850	1,909
Total Billed Costs	<u>\$ 19,127</u>	<u>\$ 18,594</u>	<u>\$ 19,396</u>	<u>\$ 20,903</u>	<u>\$ 21,820</u>	<u>\$ 12,738</u>	<u>\$ 8,954</u>	<u>\$ 9,379</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: C-2 Law Department

Witness: Bruce Folkmann

Cost Center: 1100-0278-LEGAL RETAINED - CORP CTR

Workpaper: C-2.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	148	16	-	-	-	-	-	-
Total Costs	<u>\$ 148</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	148	16	-	-	-	-	-	-
Total Allocations	<u>\$ 148</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	148	16	-	-	-	-	-	-
Total Billed Costs	<u>\$ 148</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: C-2 Law Department

Witness: Bruce Folkmann

Cost Center: 1100-0278-LEGAL RETAINED - CORP CTR

Workpaper: C-2.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	148	16	-	-	-	-	-	-
Total Costs	<u>\$ 148</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	148	16	-	-	-	-	-	-
Total Allocations	<u>\$ 148</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	148	16	-	-	-	-	-	-
Total Billed Costs	<u>\$ 148</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: C Legal

Witness: Bruce Folkmann

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: C-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ 3	\$ 7	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	54,941	43,328	31,336	40,177	51,000	31,295	28,096	27,596
Total Costs	<u>\$ 54,941</u>	<u>\$ 43,331</u>	<u>\$ 31,343</u>	<u>\$ 40,182</u>	<u>\$ 51,000</u>	<u>\$ 31,295</u>	<u>\$ 28,096</u>	<u>\$ 27,596</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 14,630	\$ 12,312	\$ 11,657	\$ 14,594	\$ 25,714	\$ 9,584	\$ 10,357	\$ 10,949
So Cal Gas	\$ 20,153	\$ 6,116	\$ 4,117	\$ 5,487	\$ 4,713	\$ 5,582	\$ 6,225	\$ 6,737
Subtotal - Utility	<u>34,783</u>	<u>18,428</u>	<u>15,774</u>	<u>20,081</u>	<u>30,427</u>	<u>15,166</u>	<u>16,582</u>	<u>17,686</u>
Global/Retained	\$ 19,394	\$ 24,267	\$ 13,960	\$ 18,166	\$ 18,517	\$ 15,717	\$ 11,514	\$ 9,910
Total Direct Assignments	<u>\$ 54,177</u>	<u>\$ 42,695</u>	<u>\$ 29,734</u>	<u>\$ 38,247</u>	<u>\$ 48,944</u>	<u>\$ 30,883</u>	<u>\$ 28,096</u>	<u>\$ 27,596</u>
ALLOCATIONS								
SDG&E	\$ 296	\$ 262	\$ 762	\$ 884	\$ 930	\$ 181	\$ -	\$ -
So Cal Gas	204	177	449	576	603	132	-	-
Subtotal - Utility	<u>500</u>	<u>439</u>	<u>1,211</u>	<u>1,460</u>	<u>1,533</u>	<u>313</u>	<u>-</u>	<u>-</u>
Global/Retained	264	197	398	475	523	99	-	-
Total Allocations	<u>\$ 764</u>	<u>\$ 636</u>	<u>\$ 1,609</u>	<u>\$ 1,935</u>	<u>\$ 2,056</u>	<u>\$ 412</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 14,926	\$ 12,574	\$ 12,419	\$ 15,478	\$ 26,644	\$ 9,765	\$ 10,357	\$ 10,949
So Cal Gas	20,357	6,293	4,566	6,063	5,316	5,714	6,225	6,737
Subtotal - Utility	<u>35,283</u>	<u>18,867</u>	<u>16,985</u>	<u>21,541</u>	<u>31,960</u>	<u>15,479</u>	<u>16,582</u>	<u>17,686</u>
Global/Retained	19,658	24,464	14,358	18,641	19,040	15,816	11,514	9,910
Total Billed Costs	<u>\$ 54,941</u>	<u>\$ 43,331</u>	<u>\$ 31,343</u>	<u>\$ 40,182</u>	<u>\$ 51,000</u>	<u>\$ 31,295</u>	<u>\$ 28,096</u>	<u>\$ 27,596</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: C Legal
Dept: C-3 Outside Legal
Cost Center: 1100-0145-OUTSIDE LEGAL
Workpaper: C-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 26,644	\$ 5,316	\$ 19,040	\$ 51,000	-
Declining outside legal fees related to significant cases; exclusion of wildfire-related fees in 2012 request.	(15,680)	1,361	(9,085)	(23,404)	
Change in Allocation 2009-2012	(15)	60	(45)	0	
Total Change from 2009	\$ (15,695)	\$ 1,421	\$ (9,130)	\$ (23,404)	-
2012 - TEST YEAR	\$ 10,949	\$ 6,737	\$ 9,910	\$ 27,596	-
2012 ALLOCATION METHOD					
Direct - Sempra LawPak	44.48%	32.24%	23.28%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	10,949	6,737	9,910	27,596	
TOTAL 2012 ALLOCATIONS	\$ 10,949	\$ 6,737	\$ 9,910	\$ 27,596	
Direct Assignment Details					
Outside legal fees directly assigned by matter	\$ 10,949	\$ 6,737	\$ 9,910	\$ 27,596	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Outside Legal

Witness: Bruce Folkmann

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: C-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ 3	\$ 7	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	54,941	43,328	31,336	40,177	51,000	31,295	28,199	27,778
Total Costs	<u>\$ 54,941</u>	<u>\$ 43,332</u>	<u>\$ 31,343</u>	<u>\$ 40,182</u>	<u>\$ 51,000</u>	<u>\$ 31,295</u>	<u>\$ 28,199</u>	<u>\$ 27,778</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 14,630	\$ 12,313	\$ 11,657	\$ 14,594	\$ 25,714	\$ 9,584	\$ 10,357	\$ 10,949
So Cal Gas	20,153	6,116	4,117	5,487	4,713	5,582	6,225	6,737
Subtotal - Utility	<u>34,783</u>	<u>18,429</u>	<u>15,775</u>	<u>20,081</u>	<u>30,428</u>	<u>15,166</u>	<u>16,582</u>	<u>17,686</u>
Global/Retained	19,394	24,268	13,960	18,165	18,517	15,717	11,617	10,092
Total Direct Assignments	<u>\$ 54,178</u>	<u>\$ 42,697</u>	<u>\$ 29,734</u>	<u>\$ 38,246</u>	<u>\$ 48,945</u>	<u>\$ 30,883</u>	<u>\$ 28,199</u>	<u>\$ 27,778</u>
ALLOCATIONS								
SDG&E	\$ 296	\$ 262	\$ 762	\$ 884	\$ 930	\$ 181	\$ -	\$ -
So Cal Gas	204	177	449	576	603	132	-	-
Subtotal - Utility	<u>500</u>	<u>438</u>	<u>1,210</u>	<u>1,460</u>	<u>1,532</u>	<u>313</u>	<u>-</u>	<u>-</u>
Global/Retained	264	197	398	475	523	99	-	-
Total Allocations	<u>\$ 764</u>	<u>\$ 635</u>	<u>\$ 1,608</u>	<u>\$ 1,935</u>	<u>\$ 2,055</u>	<u>\$ 412</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 14,926	\$ 12,574	\$ 12,419	\$ 15,478	\$ 26,644	\$ 9,765	\$ 10,357	\$ 10,949
So Cal Gas	20,357	6,293	4,566	6,063	5,316	5,714	6,225	6,737
Subtotal - Utility	<u>35,283</u>	<u>18,867</u>	<u>16,985</u>	<u>21,541</u>	<u>31,960</u>	<u>15,479</u>	<u>16,582</u>	<u>17,686</u>
Global/Retained	19,658	24,464	14,358	18,640	19,040	15,816	11,617	10,092
Total Billed Costs	<u>\$ 54,941</u>	<u>\$ 43,332</u>	<u>\$ 31,343</u>	<u>\$ 40,182</u>	<u>\$ 51,000</u>	<u>\$ 31,295</u>	<u>\$ 28,199</u>	<u>\$ 27,778</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: D Human Resources

Workpaper: D

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	82	79	86	81	81	59	59	59
Labor Costs	\$ 7,089	\$ 7,707	\$ 7,942	\$ 7,785	\$ 7,802	\$ 6,266	\$ 5,730	\$ 5,730
Non-Labor Costs	10,321	12,960	32,654	22,147	12,496	11,297	11,693	11,328
Total Costs	<u>\$ 17,409</u>	<u>\$ 20,667</u>	<u>\$ 40,597</u>	<u>\$ 29,931</u>	<u>\$ 20,297</u>	<u>\$ 17,563</u>	<u>\$ 17,422</u>	<u>\$ 17,058</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 25	\$ 40	\$ 42	\$ 22	\$ 35	\$ 35	\$ 35
So Cal Gas	17	48	57	1	23	35	35	35
Subtotal - Utility	<u>32</u>	<u>73</u>	<u>97</u>	<u>43</u>	<u>44</u>	<u>69</u>	<u>69</u>	<u>69</u>
Global/Retained	12	127	220	30,204	136	-	-	-
Total Direct Assignments	<u>\$ 43</u>	<u>\$ 201</u>	<u>\$ 317</u>	<u>\$ 30,247</u>	<u>\$ 180</u>	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ 69</u>
ALLOCATIONS								
SDG&E	\$ 3,837	\$ 5,419	\$ 5,930	\$ 6,504	\$ 6,292	\$ 5,823	\$ 5,734	\$ 5,622
So Cal Gas	5,410	7,688	8,050	8,761	8,708	7,411	7,496	7,294
Subtotal - Utility	<u>9,246</u>	<u>13,107</u>	<u>13,980</u>	<u>15,265</u>	<u>14,999</u>	<u>13,234</u>	<u>13,230</u>	<u>12,916</u>
Global/Retained	8,120	7,360	26,300	(15,581)	5,118	4,259	4,123	4,073
Total Allocations	<u>\$ 17,366</u>	<u>\$ 20,467</u>	<u>\$ 40,280</u>	<u>\$ (316)</u>	<u>\$ 20,117</u>	<u>\$ 17,494</u>	<u>\$ 17,353</u>	<u>\$ 16,989</u>
BILLED COSTS								
SDG&E	\$ 3,851	\$ 5,445	\$ 5,970	\$ 6,546	\$ 6,313	\$ 5,858	\$ 5,768	\$ 5,656
So Cal Gas	5,427	7,736	8,107	8,762	8,730	7,445	7,531	7,329
Subtotal - Utility	<u>9,278</u>	<u>13,180</u>	<u>14,077</u>	<u>15,308</u>	<u>15,044</u>	<u>13,303</u>	<u>13,299</u>	<u>12,985</u>
Global/Retained	8,131	7,487	26,520	14,623	5,254	4,259	4,123	4,073
Total Billed Costs	<u>\$ 17,409</u>	<u>\$ 20,667</u>	<u>\$ 40,597</u>	<u>\$ 29,931</u>	<u>\$ 20,297</u>	<u>\$ 17,563</u>	<u>\$ 17,422</u>	<u>\$ 17,058</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: D Human Resources
Workpaper: D Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 6,313	\$ 8,730	\$ 5,254	\$ 20,297	81
Reduced staff and discontinued programs due to 2010 Reorganization.	(1,214)	(1,545)	(854)	(3,614)	(22)
Maintenance for system and computer upgrades.	195	268	16	479	
Lower contributions forecasted.	-	-	(105)	(105)	
Change in Allocation 2009-2012	<u>362</u>	<u>(124)</u>	<u>(238)</u>	<u>(0)</u>	
Total Change from 2009	\$ (657)	\$ (1,402)	\$ (1,181)	\$ (3,240)	(22)
2012 - TEST YEAR	<u>\$ 5,656</u>	<u>\$ 7,329</u>	<u>\$ 4,073</u>	<u>\$ 17,058</u>	<u>59</u>
Allocations	\$ 5,622	\$ 7,294	\$ 4,073	\$ 16,989	
Direct Assignments	<u>34</u>	<u>34</u>	<u>(0)</u>	<u>68</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 5,656</u>	<u>\$ 7,329</u>	<u>\$ 4,073</u>	<u>\$ 17,058</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Human Resources

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
D-1.1	1100-0122-HR SVP & STAFF	68	62	130
D-1	Human Resources SVP	68	62	130
D-2.1	1100-0134-COMP & BENEFITS DIR	34	(34)	(0)
D-2.2	1100-0135-COMPENSATION	15	(15)	(0)
D-2.3	1100-0136-EXECUTIVE COMPENSATION	97	(7)	89
D-2.4	1100-0137-HR ACCTG & BUDGETS	15	(15)	(0)
D-2	Compensation & Benefits	161	(72)	89
D-3.1	1100-0383-MYINFO SERVICES	93	(80)	12
D-3	Payroll/HRIS (MyInfo)	93	(80)	12
D-4.1	1100-0130-HR BUSINESS PARTNER	18	(11)	7
D-4.2	1100-1271-EMPLOYEE DEVELOPMENT	-	-	-
D-4.3	1100-0269-EXECUTIVE DEVELOPMENT	-	-	-
D-4.4	1100-0055-BUSINESS CONDUCT DIRECTOR	-	-	-
D-4.5	1100-0131-CORP DIVERSITY AFFAIRS	-	-	-
D-4	Employee Development	18	(11)	7
D-5.1	1100-0155-CORP COMM PARTNERSHIPS	-	-	-
D-5.2	1100-0156-CONTRIBUTIONS & MEMBERSHIPS	-	-	-
D-5.3	1100-0170-INTERNAL COMMUNICATIONS	23	(23)	(0)
D-5	Employee Programs	23	(23)	(0)
Change in Allocation 2009-2012		362	(124)	238

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: D Human Resources

Witness: Bruce Folkmann

Workpaper: D - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs <i>(A + B)</i>		E Standard Escalated 2012 \$'s <i>(A X D)</i>	F Total Escalated Costs <i>(B + E)</i>
D-1 Human Resources SVP						
Labor	\$ 557	\$ -	\$ 557	1.0680	\$ 595	\$ 595
Non-Labor	360	-	360	1.0727	386	386
Total	<u>917</u>	<u>-</u>	<u>917</u>		<u>981</u>	<u>981</u>
D-2 Compensation & Benefits						
Labor	2,237	-	2,237	1.0680	2,389	2,389
Non-Labor	1,360	-	1,360	1.0727	1,459	1,459
Total	<u>3,597</u>	<u>-</u>	<u>3,597</u>		<u>3,848</u>	<u>3,848</u>
D-3 Payroll/HRIS (MyInfo)						
Labor	2,136	-	2,136	1.0680	2,281	2,281
Non-Labor	6,090	-	6,090	1.0727	6,533	6,533
Total	<u>8,226</u>	<u>-</u>	<u>8,226</u>		<u>8,814</u>	<u>8,814</u>
D-4 Employee Development						
Labor	562	-	562	1.0680	600	600
Non-Labor	435	-	435	1.0727	467	467
Total	<u>997</u>	<u>-</u>	<u>997</u>		<u>1,067</u>	<u>1,067</u>
D-5 Employee Programs						
Labor	238	-	238	1.0680	254	254
Non-Labor	3,083	-	3,083	1.0727	3,307	3,307
Total	<u>3,321</u>	<u>-</u>	<u>3,321</u>		<u>3,561</u>	<u>3,561</u>
Total Human Resources						
Labor	5,730	-	5,730	1.0680	6,119	6,119
Non-Labor	11,328	-	11,328	1.0727	12,152	12,152
Total	<u>\$ 17,058</u>	<u>\$ -</u>	<u>\$ 17,058</u>		<u>\$ 18,271</u>	<u>\$ 18,271</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: D Human Resources

Workpaper: D Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	82	79	86	81	81	59	59	59
Labor Costs	\$ 7,089	\$ 7,707	\$ 7,942	\$ 7,785	\$ 7,802	\$ 6,375	\$ 5,976	\$ 6,119
Non-Labor Costs	10,321	12,960	32,654	22,147	12,496	11,504	12,205	12,152
Total Costs	<u>\$ 17,409</u>	<u>\$ 20,667</u>	<u>\$ 40,597</u>	<u>\$ 29,931</u>	<u>\$ 20,297</u>	<u>\$ 17,880</u>	<u>\$ 18,181</u>	<u>\$ 18,271</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 25	\$ 40	\$ 42	\$ 22	\$ 35	\$ 36	\$ 37
So Cal Gas	17	48	57	1	23	35	36	37
Subtotal - Utility	<u>32</u>	<u>73</u>	<u>97</u>	<u>43</u>	<u>44</u>	<u>70</u>	<u>72</u>	<u>74</u>
Global/Retained	12	127	220	30,204	136	(0)	0	(0)
Total Direct Assignments	<u>\$ 43</u>	<u>\$ 201</u>	<u>\$ 317</u>	<u>\$ 30,247</u>	<u>\$ 180</u>	<u>\$ 70</u>	<u>\$ 72</u>	<u>\$ 74</u>
ALLOCATIONS								
SDG&E	\$ 3,837	\$ 5,419	\$ 5,930	\$ 6,504	\$ 6,292	\$ 5,928	\$ 5,983	\$ 6,020
So Cal Gas	5,410	7,688	8,050	8,761	8,708	7,544	7,822	7,811
Subtotal - Utility	<u>9,246</u>	<u>13,107</u>	<u>13,980</u>	<u>15,265</u>	<u>14,999</u>	<u>13,472</u>	<u>13,805</u>	<u>13,831</u>
Global/Retained	8,120	7,360	26,300	(15,581)	5,118	4,337	4,304	4,366
Total Allocations	<u>\$ 17,366</u>	<u>\$ 20,467</u>	<u>\$ 40,280</u>	<u>\$ (316)</u>	<u>\$ 20,117</u>	<u>\$ 17,809</u>	<u>\$ 18,109</u>	<u>\$ 18,197</u>
BILLED COSTS								
SDG&E	\$ 3,851	\$ 5,445	\$ 5,970	\$ 6,546	\$ 6,313	\$ 5,963	\$ 6,019	\$ 6,057
So Cal Gas	5,427	7,736	8,107	8,762	8,730	7,579	7,858	7,848
Subtotal - Utility	<u>9,278</u>	<u>13,180</u>	<u>14,077</u>	<u>15,308</u>	<u>15,044</u>	<u>13,542</u>	<u>13,877</u>	<u>13,905</u>
Global/Retained	8,131	7,487	26,520	14,623	5,254	4,337	4,304	4,366
Total Billed Costs	<u>\$ 17,409</u>	<u>\$ 20,667</u>	<u>\$ 40,597</u>	<u>\$ 29,931</u>	<u>\$ 20,297</u>	<u>\$ 17,880</u>	<u>\$ 18,181</u>	<u>\$ 18,271</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-1 Human Resources SVP

Witness: Bruce Folkmann

Cost Center: 1100-0122-HR SVP & STAFF

Workpaper: D-1.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 534	\$ 433	\$ 429	\$ 482	\$ 481	\$ 557	\$ 557	\$ 557
Non-Labor Costs	317	295	422	335	375	360	360	360
Total Costs	<u>\$ 851</u>	<u>\$ 728</u>	<u>\$ 852</u>	<u>\$ 817</u>	<u>\$ 856</u>	<u>\$ 917</u>	<u>\$ 917</u>	<u>\$ 917</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 283	\$ 244	\$ 273	\$ 257	\$ 276	\$ 352	\$ 366	\$ 369
So Cal Gas	410	347	374	342	379	450	472	472
Subtotal - Utility	<u>693</u>	<u>591</u>	<u>647</u>	<u>599</u>	<u>655</u>	<u>802</u>	<u>838</u>	<u>840</u>
Global/Retained	158	137	204	218	201	114	79	76
Total Allocations	<u>\$ 851</u>	<u>\$ 728</u>	<u>\$ 852</u>	<u>\$ 817</u>	<u>\$ 856</u>	<u>\$ 917</u>	<u>\$ 917</u>	<u>\$ 917</u>
BILLED COSTS								
SDG&E	\$ 283	\$ 244	\$ 273	\$ 257	\$ 276	\$ 352	\$ 366	\$ 369
So Cal Gas	410	347	374	342	379	450	472	472
Subtotal - Utility	<u>693</u>	<u>591</u>	<u>647</u>	<u>599</u>	<u>655</u>	<u>802</u>	<u>838</u>	<u>840</u>
Global/Retained	158	137	204	218	201	114	79	76
Total Billed Costs	<u>\$ 851</u>	<u>\$ 728</u>	<u>\$ 852</u>	<u>\$ 817</u>	<u>\$ 856</u>	<u>\$ 917</u>	<u>\$ 917</u>	<u>\$ 917</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: D Human Resources
Dept: D-1 Human Resources SVP
Cost Center: 1100-0122-HR SVP & STAFF
Workpaper: D-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 276	\$ 379	\$ 201	\$ 856	2
Budgeted consulting incurred in MyInfo as noted in Recon workpaper D-3.1	24	31	5	61	
Change in Allocation 2009-2012	68	62	(130)	(0)	
Total Change from 2009	\$ 92	\$ 93	\$ (125)	\$ 61	-
2012 - TEST YEAR	<u>\$ 369</u>	<u>\$ 472</u>	<u>\$ 76</u>	<u>\$ 917</u>	<u>2</u>
2012 ALLOCATION METHOD					
Avg - HR SVP	40.22%	51.46%	8.32%	100.00%	
Allocations	\$ 369	\$ 472	\$ 76	\$ 917	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 369</u>	<u>\$ 472</u>	<u>\$ 76</u>	<u>\$ 917</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-1 Human Resources SVP

Witness: Bruce Folkmann

Cost Center: 1100-0122-HR SVP & STAFF

Workpaper: D-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 534	\$ 433	\$ 429	\$ 482	\$ 481	\$ 567	\$ 581	\$ 595
Non-Labor Costs	317	295	422	335	375	366	376	386
Total Costs	<u>\$ 851</u>	<u>\$ 728</u>	<u>\$ 852</u>	<u>\$ 817</u>	<u>\$ 856</u>	<u>\$ 933</u>	<u>\$ 956</u>	<u>\$ 981</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 283	\$ 244	\$ 273	\$ 257	\$ 276	\$ 358	\$ 382	\$ 394
So Cal Gas	410	347	374	342	379	458	492	505
Subtotal - Utility	<u>693</u>	<u>591</u>	<u>647</u>	<u>599</u>	<u>655</u>	<u>817</u>	<u>874</u>	<u>899</u>
Global/Retained	158	137	204	218	201	116	82	82
Total Allocations	<u>\$ 851</u>	<u>\$ 728</u>	<u>\$ 852</u>	<u>\$ 817</u>	<u>\$ 856</u>	<u>\$ 933</u>	<u>\$ 956</u>	<u>\$ 981</u>
BILLED COSTS								
SDG&E	\$ 283	\$ 244	\$ 273	\$ 257	\$ 276	\$ 358	\$ 382	\$ 394
So Cal Gas	410	347	374	342	379	458	492	505
Subtotal - Utility	<u>693</u>	<u>591</u>	<u>647</u>	<u>599</u>	<u>655</u>	<u>817</u>	<u>874</u>	<u>899</u>
Global/Retained	158	137	204	218	201	116	82	82
Total Billed Costs	<u>\$ 851</u>	<u>\$ 728</u>	<u>\$ 852</u>	<u>\$ 817</u>	<u>\$ 856</u>	<u>\$ 933</u>	<u>\$ 956</u>	<u>\$ 981</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D Human Resources

Witness: Bruce Folkmann

Cost Center: D-2 Compensation & Benefits

Workpaper: D-2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	23	25	27	24	24	26	25	25
Labor Costs	\$ 1,971	\$ 2,326	\$ 2,403	\$ 2,303	\$ 2,242	\$ 2,163	\$ 2,237	\$ 2,237
Non-Labor Costs	1,016	1,113	1,235	1,308	1,386	1,210	1,260	1,360
Total Costs	<u>\$ 2,987</u>	<u>\$ 3,439</u>	<u>\$ 3,639</u>	<u>\$ 3,611</u>	<u>\$ 3,628</u>	<u>\$ 3,373</u>	<u>\$ 3,497</u>	<u>\$ 3,597</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	6	2	4	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,054	\$ 1,235	\$ 1,426	\$ 1,452	\$ 1,318	\$ 1,368	\$ 1,422	\$ 1,468
So Cal Gas	1,428	1,667	1,781	1,792	1,777	1,581	1,648	1,702
Subtotal - Utility	<u>2,482</u>	<u>2,903</u>	<u>3,207</u>	<u>3,244</u>	<u>3,095</u>	<u>2,949</u>	<u>3,070</u>	<u>3,170</u>
Global/Retained	505	536	425	365	529	424	427	428
Total Allocations	<u>\$ 2,987</u>	<u>\$ 3,439</u>	<u>\$ 3,632</u>	<u>\$ 3,609</u>	<u>\$ 3,624</u>	<u>\$ 3,373</u>	<u>\$ 3,497</u>	<u>\$ 3,597</u>
BILLED COSTS								
SDG&E	\$ 1,054	\$ 1,235	\$ 1,426	\$ 1,452	\$ 1,318	\$ 1,368	\$ 1,422	\$ 1,468
So Cal Gas	1,428	1,667	1,781	1,792	1,777	1,581	1,648	1,702
Subtotal - Utility	<u>2,482</u>	<u>2,903</u>	<u>3,207</u>	<u>3,244</u>	<u>3,095</u>	<u>2,949</u>	<u>3,070</u>	<u>3,170</u>
Global/Retained	505	536	431	367	533	424	427	428
Total Billed Costs	<u>\$ 2,987</u>	<u>\$ 3,439</u>	<u>\$ 3,639</u>	<u>\$ 3,611</u>	<u>\$ 3,628</u>	<u>\$ 3,373</u>	<u>\$ 3,497</u>	<u>\$ 3,597</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: D Human Resources
Cost Center: D-2 Compensation & Benefits
Workpaper: D-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,318	\$ 1,777	\$ 533	\$ 3,628	24
Non-recurring consulting in 2009.	(10)	(4)	(17)	(31)	1
Change in Allocation 2009-2012	161	(72)	(89)	(0)	
Total Change from 2009	\$ 150	\$ (76)	\$ (106)	\$ (31)	1
2012 - TEST YEAR	<u>\$ 1,468</u>	<u>\$ 1,702</u>	<u>\$ 428</u>	<u>\$ 3,597</u>	<u>25</u>
Allocations	\$ 1,468	\$ 1,702	\$ 428	\$ 3,597	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 1,468</u>	<u>\$ 1,702</u>	<u>\$ 428</u>	<u>\$ 3,597</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D Human Resources

Witness: Bruce Folkmann

Cost Center: D-2 Compensation & Benefits

Workpaper: D-2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	23	25	27	24	24	26	25	25
Labor Costs	\$ 1,971	\$ 2,326	\$ 2,403	\$ 2,303	\$ 2,242	\$ 2,200	\$ 2,333	\$ 2,389
Non-Labor Costs	1,016	1,113	1,235	1,308	1,386	1,232	1,315	1,459
Total Costs	<u>\$ 2,987</u>	<u>\$ 3,439</u>	<u>\$ 3,639</u>	<u>\$ 3,611</u>	<u>\$ 3,628</u>	<u>\$ 3,433</u>	<u>\$ 3,649</u>	<u>\$ 3,848</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	6	2	4	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,054	\$ 1,235	\$ 1,426	\$ 1,452	\$ 1,318	\$ 1,392	\$ 1,484	\$ 1,570
So Cal Gas	1,428	1,667	1,781	1,792	1,777	1,609	1,719	1,820
Subtotal - Utility	<u>2,482</u>	<u>2,903</u>	<u>3,207</u>	<u>3,244</u>	<u>3,095</u>	<u>3,002</u>	<u>3,203</u>	<u>3,391</u>
Global/Retained	505	536	425	365	529	431	446	458
Total Allocations	<u>\$ 2,987</u>	<u>\$ 3,439</u>	<u>\$ 3,632</u>	<u>\$ 3,609</u>	<u>\$ 3,624</u>	<u>\$ 3,433</u>	<u>\$ 3,649</u>	<u>\$ 3,848</u>
BILLED COSTS								
SDG&E	\$ 1,054	\$ 1,235	\$ 1,426	\$ 1,452	\$ 1,318	\$ 1,392	\$ 1,484	\$ 1,570
So Cal Gas	1,428	1,667	1,781	1,792	1,777	1,609	1,719	1,820
Subtotal - Utility	<u>2,482</u>	<u>2,903</u>	<u>3,207</u>	<u>3,244</u>	<u>3,095</u>	<u>3,002</u>	<u>3,203</u>	<u>3,391</u>
Global/Retained	505	536	431	367	533	431	446	458
Total Billed Costs	<u>\$ 2,987</u>	<u>\$ 3,439</u>	<u>\$ 3,639</u>	<u>\$ 3,611</u>	<u>\$ 3,628</u>	<u>\$ 3,433</u>	<u>\$ 3,649</u>	<u>\$ 3,848</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-2 Compensation & Benefits
 Cost Center: 1100-0134-COMP & BENEFITS DIR
 Workpaper: D-2.1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	10	8	8	9	9	10	9	9
Labor Costs	\$ 706	\$ 844	\$ 939	\$ 902	\$ 889	\$ 854	\$ 878	\$ 878
Non-Labor Costs	352	257	373	488	537	397	447	547
Total Costs	<u>\$ 1,057</u>	<u>\$ 1,101</u>	<u>\$ 1,313</u>	<u>\$ 1,390</u>	<u>\$ 1,426</u>	<u>\$ 1,251</u>	<u>\$ 1,325</u>	<u>\$ 1,425</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	6	2	3	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 379	\$ 411	\$ 505	\$ 559	\$ 546	\$ 508	\$ 539	\$ 581
So Cal Gas	560	591	708	776	790	665	704	757
Subtotal - Utility	<u>939</u>	<u>1,002</u>	<u>1,213</u>	<u>1,334</u>	<u>1,336</u>	<u>1,173</u>	<u>1,243</u>	<u>1,338</u>
Global/Retained	118	99	93	54	87	78	82	87
Total Allocations	<u>\$ 1,057</u>	<u>\$ 1,101</u>	<u>\$ 1,306</u>	<u>\$ 1,388</u>	<u>\$ 1,423</u>	<u>\$ 1,251</u>	<u>\$ 1,325</u>	<u>\$ 1,425</u>
BILLED COSTS								
SDG&E	\$ 379	\$ 411	\$ 505	\$ 559	\$ 546	\$ 508	\$ 539	\$ 581
So Cal Gas	560	591	708	776	790	665	704	757
Subtotal - Utility	<u>939</u>	<u>1,002</u>	<u>1,213</u>	<u>1,334</u>	<u>1,336</u>	<u>1,173</u>	<u>1,243</u>	<u>1,338</u>
Global/Retained	118	99	100	56	90	78	82	87
Total Billed Costs	<u>\$ 1,057</u>	<u>\$ 1,101</u>	<u>\$ 1,313</u>	<u>\$ 1,390</u>	<u>\$ 1,426</u>	<u>\$ 1,251</u>	<u>\$ 1,325</u>	<u>\$ 1,425</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: D Human Resources
Dept: D-2 Compensation & Benefits
Cost Center: 1100-0134-COMP & BENEFITS DIR
Workpaper: D-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 546	\$ 790	\$ 90	\$ 1,426	9
No material change in expenses	1	1	(3)	(1)	
Change in Allocation 2009-2012	34	(34)	0	(0)	
Total Change from 2009	\$ 35	\$ (33)	\$ (3)	\$ (1)	-
2012 - TEST YEAR	<u>\$ 581</u>	<u>\$ 757</u>	<u>\$ 87</u>	<u>\$ 1,425</u>	<u>9</u>
2012 ALLOCATION METHOD					
Casual - FTE's	40.75%	53.15%	6.10%	100.00%	
Allocations	\$ 581	\$ 757	\$ 87	\$ 1,425	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 581</u>	<u>\$ 757</u>	<u>\$ 87</u>	<u>\$ 1,425</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0134-COMP & BENEFITS DIR

Workpaper: D-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	10	8	8	9	9	10	9	9
Labor Costs	\$ 706	\$ 844	\$ 939	\$ 902	\$ 889	\$ 869	\$ 916	\$ 938
Non-Labor Costs	352	257	373	488	537	404	467	587
Total Costs	<u>\$ 1,057</u>	<u>\$ 1,101</u>	<u>\$ 1,313</u>	<u>\$ 1,390</u>	<u>\$ 1,426</u>	<u>\$ 1,273</u>	<u>\$ 1,382</u>	<u>\$ 1,524</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	6	2	3	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 379	\$ 411	\$ 505	\$ 559	\$ 546	\$ 517	\$ 562	\$ 621
So Cal Gas	560	591	708	776	790	676	735	810
Subtotal - Utility	<u>939</u>	<u>1,002</u>	<u>1,213</u>	<u>1,334</u>	<u>1,336</u>	<u>1,194</u>	<u>1,297</u>	<u>1,431</u>
Global/Retained	118	99	93	54	87	79	85	93
Total Allocations	<u>\$ 1,057</u>	<u>\$ 1,101</u>	<u>\$ 1,306</u>	<u>\$ 1,388</u>	<u>\$ 1,423</u>	<u>\$ 1,273</u>	<u>\$ 1,382</u>	<u>\$ 1,524</u>
BILLED COSTS								
SDG&E	\$ 379	\$ 411	\$ 505	\$ 559	\$ 546	\$ 517	\$ 562	\$ 621
So Cal Gas	560	591	708	776	790	676	735	810
Subtotal - Utility	<u>939</u>	<u>1,002</u>	<u>1,213</u>	<u>1,334</u>	<u>1,336</u>	<u>1,194</u>	<u>1,297</u>	<u>1,431</u>
Global/Retained	118	99	100	56	90	79	85	93
Total Billed Costs	<u>\$ 1,057</u>	<u>\$ 1,101</u>	<u>\$ 1,313</u>	<u>\$ 1,390</u>	<u>\$ 1,426</u>	<u>\$ 1,273</u>	<u>\$ 1,382</u>	<u>\$ 1,524</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0135-COMPENSATION

Workpaper: D-2.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	4	4	4	6	7	7	7
Labor Costs	\$ 350	\$ 367	\$ 415	\$ 334	\$ 540	\$ 478	\$ 528	\$ 528
Non-Labor Costs	130	315	92	112	102	127	127	127
Total Costs	<u>\$ 479</u>	<u>\$ 682</u>	<u>\$ 507</u>	<u>\$ 446</u>	<u>\$ 642</u>	<u>\$ 605</u>	<u>\$ 655</u>	<u>\$ 655</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 172	\$ 254	\$ 196	\$ 179	\$ 246	\$ 246	\$ 266	\$ 267
So Cal Gas	254	366	275	249	357	321	348	348
Subtotal - Utility	426	620	471	429	603	567	615	615
Global/Retained	53	61	36	17	39	38	40	40
Total Allocations	<u>\$ 479</u>	<u>\$ 682</u>	<u>\$ 507</u>	<u>\$ 446</u>	<u>\$ 642</u>	<u>\$ 605</u>	<u>\$ 655</u>	<u>\$ 655</u>
BILLED COSTS								
SDG&E	\$ 172	\$ 254	\$ 196	\$ 179	\$ 246	\$ 246	\$ 266	\$ 267
So Cal Gas	254	366	275	249	357	321	348	348
Subtotal - Utility	426	620	471	429	603	567	615	615
Global/Retained	53	61	36	17	39	38	40	40
Total Billed Costs	<u>\$ 479</u>	<u>\$ 682</u>	<u>\$ 507</u>	<u>\$ 446</u>	<u>\$ 642</u>	<u>\$ 605</u>	<u>\$ 655</u>	<u>\$ 655</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: D Human Resources
Dept: D-2 Compensation & Benefits
Cost Center: 1100-0135-COMPENSATION
Workpaper: D-2.2 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2009 - BASE YEAR	\$ 246	\$ 357	\$ 39	\$ 642	6
Compensation studies deferred in 2009 expected to resume	5	7	1	13	1
Change in Allocation 2009-2012	15	(15)	0	(0)	
Total Change from 2009	\$ 20	\$ (9)	\$ 1	\$ 13	1
2012 - TEST YEAR	\$ 267	\$ 348	\$ 40	\$ 655	7
2012 ALLOCATION METHOD					
Casual - FTE's	40.75%	53.15%	6.10%	100.00%	
Allocations	\$ 267	\$ 348	\$ 40	\$ 655	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 267	\$ 348	\$ 40	\$ 655	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0135-COMPENSATION

Workpaper: D-2.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	4	4	4	6	7	7	7
Labor Costs	\$ 350	\$ 367	\$ 415	\$ 334	\$ 540	\$ 487	\$ 551	\$ 564
Non-Labor Costs	130	315	92	112	102	129	132	136
Total Costs	<u>\$ 479</u>	<u>\$ 682</u>	<u>\$ 507</u>	<u>\$ 446</u>	<u>\$ 642</u>	<u>\$ 616</u>	<u>\$ 683</u>	<u>\$ 700</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 172	\$ 254	\$ 196	\$ 179	\$ 246	\$ 250	\$ 278	\$ 285
So Cal Gas	254	366	275	249	357	327	363	372
Subtotal - Utility	426	620	471	429	603	577	641	657
Global/Retained	53	61	36	17	39	38	42	43
Total Allocations	<u>\$ 479</u>	<u>\$ 682</u>	<u>\$ 507</u>	<u>\$ 446</u>	<u>\$ 642</u>	<u>\$ 616</u>	<u>\$ 683</u>	<u>\$ 700</u>
BILLED COSTS								
SDG&E	\$ 172	\$ 254	\$ 196	\$ 179	\$ 246	\$ 250	\$ 278	\$ 285
So Cal Gas	254	366	275	249	357	327	363	372
Subtotal - Utility	426	620	471	429	603	577	641	657
Global/Retained	53	61	36	17	39	38	42	43
Total Billed Costs	<u>\$ 479</u>	<u>\$ 682</u>	<u>\$ 507</u>	<u>\$ 446</u>	<u>\$ 642</u>	<u>\$ 616</u>	<u>\$ 683</u>	<u>\$ 700</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: D-2.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	3	2	2	2	2	2
Labor Costs	\$ 201	\$ 379	\$ 224	\$ 248	\$ 235	\$ 259	\$ 259	\$ 259
Non-Labor Costs	272	269	611	613	704	637	637	637
Total Costs	<u>\$ 473</u>	<u>\$ 647</u>	<u>\$ 834</u>	<u>\$ 861</u>	<u>\$ 939</u>	<u>\$ 896</u>	<u>\$ 896</u>	<u>\$ 896</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	1	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 156	\$ 202	\$ 355	\$ 350	\$ 287	\$ 362	\$ 364	\$ 367
So Cal Gas	131	197	301	288	285	265	266	266
Subtotal - Utility	<u>288</u>	<u>399</u>	<u>657</u>	<u>637</u>	<u>573</u>	<u>627</u>	<u>630</u>	<u>633</u>
Global/Retained	185	248	178	224	366	269	266	263
Total Allocations	<u>\$ 473</u>	<u>\$ 647</u>	<u>\$ 834</u>	<u>\$ 861</u>	<u>\$ 938</u>	<u>\$ 896</u>	<u>\$ 896</u>	<u>\$ 896</u>
BILLED COSTS								
SDG&E	\$ 156	\$ 202	\$ 355	\$ 350	\$ 287	\$ 362	\$ 364	\$ 367
So Cal Gas	131	197	301	288	285	265	266	266
Subtotal - Utility	<u>288</u>	<u>399</u>	<u>657</u>	<u>637</u>	<u>573</u>	<u>627</u>	<u>630</u>	<u>633</u>
Global/Retained	185	248	178	224	366	269	266	263
Total Billed Costs	<u>\$ 473</u>	<u>\$ 647</u>	<u>\$ 834</u>	<u>\$ 861</u>	<u>\$ 939</u>	<u>\$ 896</u>	<u>\$ 896</u>	<u>\$ 896</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: D Human Resources
Dept: D-2 Compensation & Benefits
Cost Center: 1100-0136-EXECUTIVE COMPENSATION
Workpaper: D-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 287	\$ 285	\$ 366	\$ 939	2
Non-recurring consulting in 2009	(16)	(12)	(14)	(43)	
Change in Allocation 2009-2012	<u>97</u>	<u>(7)</u>	<u>(89)</u>	<u>(0)</u>	
Total Change from 2009	\$ 80	\$ (19)	\$ (103)	\$ (43)	-
2012 - TEST YEAR	<u>\$ 367</u>	<u>\$ 266</u>	<u>\$ 263</u>	<u>\$ 896</u>	<u>2</u>
2012 ALLOCATION METHOD					
Causal - Executives	<u>40.98%</u>	<u>29.69%</u>	<u>29.32%</u>	<u>100.00%</u>	
Allocations	\$ 367	\$ 266	\$ 263	\$ 896	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 367</u>	<u>\$ 266</u>	<u>\$ 263</u>	<u>\$ 896</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: D-2.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	3	2	2	2	2	2
Labor Costs	\$ 201	\$ 379	\$ 224	\$ 248	\$ 235	\$ 264	\$ 270	\$ 277
Non-Labor Costs	272	269	611	613	704	649	665	683
Total Costs	<u>\$ 473</u>	<u>\$ 647</u>	<u>\$ 834</u>	<u>\$ 861</u>	<u>\$ 939</u>	<u>\$ 912</u>	<u>\$ 935</u>	<u>\$ 960</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	1	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 156	\$ 202	\$ 355	\$ 350	\$ 287	\$ 368	\$ 380	\$ 393
So Cal Gas	131	197	301	288	285	270	277	285
Subtotal - Utility	<u>288</u>	<u>399</u>	<u>657</u>	<u>637</u>	<u>573</u>	<u>638</u>	<u>657</u>	<u>679</u>
Global/Retained	185	248	178	224	366	274	278	282
Total Allocations	<u>\$ 473</u>	<u>\$ 647</u>	<u>\$ 834</u>	<u>\$ 861</u>	<u>\$ 938</u>	<u>\$ 912</u>	<u>\$ 935</u>	<u>\$ 960</u>
BILLED COSTS								
SDG&E	\$ 156	\$ 202	\$ 355	\$ 350	\$ 287	\$ 368	\$ 380	\$ 393
So Cal Gas	131	197	301	288	285	270	277	285
Subtotal - Utility	<u>288</u>	<u>399</u>	<u>657</u>	<u>637</u>	<u>573</u>	<u>638</u>	<u>657</u>	<u>679</u>
Global/Retained	185	248	178	224	366	274	278	282
Total Billed Costs	<u>\$ 473</u>	<u>\$ 647</u>	<u>\$ 834</u>	<u>\$ 861</u>	<u>\$ 939</u>	<u>\$ 912</u>	<u>\$ 935</u>	<u>\$ 960</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-2 Compensation & Benefits
 Cost Center: 1100-0137-HR ACCTG & BUDGETS
 Workpaper: D-2.4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	7	9	7	7	7	7	7
Labor Costs	\$ 389	\$ 467	\$ 572	\$ 554	\$ 577	\$ 571	\$ 571	\$ 571
Non-Labor Costs	261	245	108	51	44	50	50	50
Total Costs	<u>\$ 650</u>	<u>\$ 712</u>	<u>\$ 679</u>	<u>\$ 606</u>	<u>\$ 621</u>	<u>\$ 621</u>	<u>\$ 621</u>	<u>\$ 621</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 233	\$ 266	\$ 263	\$ 244	\$ 238	\$ 252	\$ 253	\$ 253
So Cal Gas	344	382	369	338	345	330	330	330
Subtotal - Utility	<u>577</u>	<u>648</u>	<u>631</u>	<u>582</u>	<u>583</u>	<u>582</u>	<u>583</u>	<u>583</u>
Global/Retained	72	64	48	24	38	39	38	38
Total Allocations	<u>\$ 650</u>	<u>\$ 712</u>	<u>\$ 679</u>	<u>\$ 606</u>	<u>\$ 621</u>	<u>\$ 621</u>	<u>\$ 621</u>	<u>\$ 621</u>
BILLED COSTS								
SDG&E	\$ 233	\$ 266	\$ 263	\$ 244	\$ 238	\$ 252	\$ 253	\$ 253
So Cal Gas	344	382	369	338	345	330	330	330
Subtotal - Utility	<u>577</u>	<u>648</u>	<u>631</u>	<u>582</u>	<u>583</u>	<u>582</u>	<u>583</u>	<u>583</u>
Global/Retained	72	64	48	24	38	39	38	38
Total Billed Costs	<u>\$ 650</u>	<u>\$ 712</u>	<u>\$ 679</u>	<u>\$ 606</u>	<u>\$ 621</u>	<u>\$ 621</u>	<u>\$ 621</u>	<u>\$ 621</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: D Human Resources
Dept: D-2 Compensation & Benefits
Cost Center: 1100-0137-HR ACCTG & BUDGETS
Workpaper: D-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 238	\$ 345	\$ 38	\$ 621	7
No material change in expenses	(0)	(0)	(0)	(0)	
Change in Allocation 2009-2012	15	(15)	0	0	
Total Change from 2009	\$ 15	\$ (15)	\$ (0)	\$ (0)	-
2012 - TEST YEAR	<u>\$ 253</u>	<u>\$ 330</u>	<u>\$ 38</u>	<u>\$ 621</u>	<u>7</u>
2012 ALLOCATION METHOD					
Casual - FTE's	40.75%	53.15%	6.10%	100.00%	
Allocations	\$ 253	\$ 330	\$ 38	\$ 621	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 253</u>	<u>\$ 330</u>	<u>\$ 38</u>	<u>\$ 621</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-2 Compensation & Benefits
 Cost Center: 1100-0137-HR ACCTG & BUDGETS
 Workpaper: D-2.4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	7	9	7	7	7	7	7
Labor Costs	\$ 389	\$ 467	\$ 572	\$ 554	\$ 577	\$ 581	\$ 596	\$ 610
Non-Labor Costs	261	245	108	51	44	51	52	53
Total Costs	<u>\$ 650</u>	<u>\$ 712</u>	<u>\$ 679</u>	<u>\$ 606</u>	<u>\$ 621</u>	<u>\$ 632</u>	<u>\$ 648</u>	<u>\$ 664</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 233	\$ 266	\$ 263	\$ 244	\$ 238	\$ 257	\$ 264	\$ 270
So Cal Gas	344	382	369	338	345	336	344	353
Subtotal - Utility	<u>577</u>	<u>648</u>	<u>631</u>	<u>582</u>	<u>583</u>	<u>593</u>	<u>608</u>	<u>623</u>
Global/Retained	72	64	48	24	38	39	40	40
Total Allocations	<u>\$ 650</u>	<u>\$ 712</u>	<u>\$ 679</u>	<u>\$ 606</u>	<u>\$ 621</u>	<u>\$ 632</u>	<u>\$ 648</u>	<u>\$ 664</u>
BILLED COSTS								
SDG&E	\$ 233	\$ 266	\$ 263	\$ 244	\$ 238	\$ 257	\$ 264	\$ 270
So Cal Gas	344	382	369	338	345	336	344	353
Subtotal - Utility	<u>577</u>	<u>648</u>	<u>631</u>	<u>582</u>	<u>583</u>	<u>593</u>	<u>608</u>	<u>623</u>
Global/Retained	72	64	48	24	38	39	40	40
Total Billed Costs	<u>\$ 650</u>	<u>\$ 712</u>	<u>\$ 679</u>	<u>\$ 606</u>	<u>\$ 621</u>	<u>\$ 632</u>	<u>\$ 648</u>	<u>\$ 664</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-2 Compensation & Benefits
 Cost Center: 1100-0276-EMPLOYEE BENEFITS SERVICE
 Workpaper: D-2.5

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	1	0	0	0	0
Labor Costs	\$ 0	\$ 30	\$ 6	\$ (0)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	(1)	-	-	-	-	-	-
Total Costs	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 0	\$ 11	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	16	3	(0)	-	-	-	-
Subtotal - Utility	<u>0</u>	<u>27</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	3	0	(0)	-	-	-	-
Total Allocations	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 0	\$ 11	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	16	3	(0)	-	-	-	-
Subtotal - Utility	<u>0</u>	<u>27</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	3	0	-	-	-	-	-
Total Billed Costs	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0276-EMPLOYEE BENEFITS SERVICE

Workpaper: D-2.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	1	0	0	0	0
Labor Costs	\$ 0	\$ 30	\$ 6	\$ (0)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	(1)	-	-	-	-	-	-
Total Costs	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 0	\$ 11	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	16	3	(0)	-	-	-	-
Subtotal - Utility	<u>0</u>	<u>27</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	3	0	(0)	-	-	-	-
Total Allocations	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 0	\$ 11	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	16	3	(0)	-	-	-	-
Subtotal - Utility	<u>0</u>	<u>27</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	3	0	-	-	-	-	-
Total Billed Costs	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0348-CORPORATE COMPLIANCE VP

Workpaper: D-2.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	0	0	0	0
Labor Costs	\$ 326	\$ 238	\$ 248	\$ 264	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2	29	51	43	-	-	-	-
Total Costs	<u>\$ 328</u>	<u>\$ 267</u>	<u>\$ 299</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 114	\$ 92	\$ 105	\$ 121	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	115	124	141	-	-	-	-
Subtotal - Utility	<u>252</u>	<u>207</u>	<u>230</u>	<u>262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	76	60	69	46	-	-	-	-
Total Allocations	<u>\$ 328</u>	<u>\$ 267</u>	<u>\$ 299</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 114	\$ 92	\$ 105	\$ 121	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	115	124	141	-	-	-	-
Subtotal - Utility	<u>252</u>	<u>207</u>	<u>230</u>	<u>262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	76	60	69	46	-	-	-	-
Total Billed Costs	<u>\$ 328</u>	<u>\$ 267</u>	<u>\$ 299</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-2 Compensation & Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0348-CORPORATE COMPLIANCE VP

Workpaper: D-2.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	0	0	0	0
Labor Costs	\$ 326	\$ 238	\$ 248	\$ 264	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2	29	51	43	-	-	-	-
Total Costs	<u>\$ 328</u>	<u>\$ 267</u>	<u>\$ 299</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 114	\$ 92	\$ 105	\$ 121	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	115	124	141	-	-	-	-
Subtotal - Utility	<u>252</u>	<u>207</u>	<u>230</u>	<u>262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	76	60	69	46	-	-	-	-
Total Allocations	<u>\$ 328</u>	<u>\$ 267</u>	<u>\$ 299</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 114	\$ 92	\$ 105	\$ 121	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	115	124	141	-	-	-	-
Subtotal - Utility	<u>252</u>	<u>207</u>	<u>230</u>	<u>262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	76	60	69	46	-	-	-	-
Total Billed Costs	<u>\$ 328</u>	<u>\$ 267</u>	<u>\$ 299</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-3 Payroll/HRIS (MyInfo)

Witness: Bruce Folkmann

Cost Center: 1100-0383-MYINFO SERVICES

Workpaper: D-3.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	18	19	22	23	23	23	23	23
Labor Costs	\$ 1,979	\$ 1,837	\$ 2,006	\$ 2,081	\$ 2,218	\$ 2,126	\$ 2,136	\$ 2,136
Non-Labor Costs	2,037	5,528	5,036	5,435	5,591	5,856	6,575	6,090
Total Costs	<u>\$ 4,016</u>	<u>\$ 7,365</u>	<u>\$ 7,042</u>	<u>\$ 7,516</u>	<u>\$ 7,808</u>	<u>\$ 7,981</u>	<u>\$ 8,711</u>	<u>\$ 8,226</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 21	\$ 30	\$ 26	\$ 23	\$ 35	\$ 35	\$ 35
So Cal Gas	-	48	57	1	21	35	35	35
Subtotal - Utility	<u>-</u>	<u>69</u>	<u>87</u>	<u>27</u>	<u>44</u>	<u>69</u>	<u>69</u>	<u>69</u>
Global/Retained	-	58	132	1	13	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 127</u>	<u>\$ 219</u>	<u>\$ 28</u>	<u>\$ 57</u>	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ 69</u>
ALLOCATIONS								
SDG&E	\$ 1,380	\$ 2,621	\$ 2,534	\$ 2,887	\$ 2,948	\$ 3,095	\$ 3,384	\$ 3,200
So Cal Gas	2,188	3,994	3,828	4,323	4,340	4,347	4,749	4,483
Subtotal - Utility	<u>3,568</u>	<u>6,615</u>	<u>6,362</u>	<u>7,209</u>	<u>7,288</u>	<u>7,442</u>	<u>8,133</u>	<u>7,683</u>
Global/Retained	449	623	462	279	463	470	509	474
Total Allocations	<u>\$ 4,016</u>	<u>\$ 7,238</u>	<u>\$ 6,823</u>	<u>\$ 7,488</u>	<u>\$ 7,751</u>	<u>\$ 7,912</u>	<u>\$ 8,642</u>	<u>\$ 8,157</u>
BILLED COSTS								
SDG&E	\$ 1,380	\$ 2,642	\$ 2,564	\$ 2,912	\$ 2,971	\$ 3,130	\$ 3,419	\$ 3,234
So Cal Gas	2,188	4,042	3,885	4,324	4,362	4,382	4,783	4,518
Subtotal - Utility	<u>3,568</u>	<u>6,684</u>	<u>6,449</u>	<u>7,236</u>	<u>7,333</u>	<u>7,511</u>	<u>8,202</u>	<u>7,752</u>
Global/Retained	449	681	594	280	476	470	509	474
Total Billed Costs	<u>\$ 4,016</u>	<u>\$ 7,365</u>	<u>\$ 7,042</u>	<u>\$ 7,516</u>	<u>\$ 7,808</u>	<u>\$ 7,981</u>	<u>\$ 8,711</u>	<u>\$ 8,226</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: D Human Resources
Dept: D-3 Payroll/HRIS (MyInfo)
Cost Center: 1100-0383-MYINFO SERVICES
Workpaper: D-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 2,971	\$ 4,362	\$ 476	\$ 7,808	23
ADP fees due to 2009 system upgrades	137	188	11	336	
Annual fees for timekeeping system upgrade in 2012	55	76	4	135	
Consulting budgeted by HR SVP as noted in Recon workpaper D-1.1	(24)	(31)	(5)	(61)	
Projected increase in replacement of computers	3	4	1	8	
Change in Allocation 2009-2012	93	(80)	(12)	0	
Total Change from 2009	\$ 263	\$ 156	\$ (2)	\$ 418	-
2012 - TEST YEAR	\$ 3,234	\$ 4,518	\$ 474	\$ 8,226	23
2012 ALLOCATION METHOD					
Causal - MyInfo	39.23%	54.96%	5.81%	100.00%	
Allocations	\$ 3,200	\$ 4,483	\$ 474	\$ 8,157	
Direct Assignments	34	34	(0)	69	
TOTAL 2012 ALLOCATIONS	\$ 3,234	\$ 4,518	\$ 474	\$ 8,226	

Direct Assignment Detail:					
Pre-employment testing	34	34	-	69	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: D-3 Payroll/HRIS (MyInfo)

Witness: Bruce Folkmann

Cost Center: 1100-0383-MYINFO SERVICES

Workpaper: D-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	18	19	22	23	23	23	23	23
Labor Costs	\$ 1,979	\$ 1,837	\$ 2,006	\$ 2,081	\$ 2,218	\$ 2,163	\$ 2,228	\$ 2,281
Non-Labor Costs	2,037	5,528	5,036	5,435	5,591	5,964	6,863	6,533
Total Costs	<u>\$ 4,016</u>	<u>\$ 7,365</u>	<u>\$ 7,042</u>	<u>\$ 7,516</u>	<u>\$ 7,808</u>	<u>\$ 8,126</u>	<u>\$ 9,091</u>	<u>\$ 8,814</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 21	\$ 30	\$ 26	\$ 23	\$ 35	\$ 36	\$ 37
So Cal Gas	-	48	57	1	21	35	36	37
Subtotal - Utility	<u>-</u>	<u>69</u>	<u>87</u>	<u>27</u>	<u>44</u>	<u>70</u>	<u>72</u>	<u>74</u>
Global/Retained	-	58	132	1	13	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 127</u>	<u>\$ 219</u>	<u>\$ 28</u>	<u>\$ 57</u>	<u>\$ 70</u>	<u>\$ 72</u>	<u>\$ 74</u>
ALLOCATIONS								
SDG&E	\$ 1,380	\$ 2,621	\$ 2,534	\$ 2,887	\$ 2,948	\$ 3,151	\$ 3,532	\$ 3,428
So Cal Gas	2,188	3,994	3,828	4,323	4,340	4,426	4,956	4,804
Subtotal - Utility	<u>3,568</u>	<u>6,615</u>	<u>6,362</u>	<u>7,209</u>	<u>7,288</u>	<u>7,577</u>	<u>8,488</u>	<u>8,232</u>
Global/Retained	449	623	462	279	463	479	531	508
Total Allocations	<u>\$ 4,016</u>	<u>\$ 7,238</u>	<u>\$ 6,823</u>	<u>\$ 7,488</u>	<u>\$ 7,751</u>	<u>\$ 8,056</u>	<u>\$ 9,018</u>	<u>\$ 8,740</u>
BILLED COSTS								
SDG&E	\$ 1,380	\$ 2,642	\$ 2,564	\$ 2,912	\$ 2,971	\$ 3,186	\$ 3,568	\$ 3,465
So Cal Gas	2,188	4,042	3,885	4,324	4,362	4,461	4,992	4,841
Subtotal - Utility	<u>3,568</u>	<u>6,684</u>	<u>6,449</u>	<u>7,236</u>	<u>7,333</u>	<u>7,648</u>	<u>8,560</u>	<u>8,306</u>
Global/Retained	449	681	594	280	476	479	531	508
Total Billed Costs	<u>\$ 4,016</u>	<u>\$ 7,365</u>	<u>\$ 7,042</u>	<u>\$ 7,516</u>	<u>\$ 7,808</u>	<u>\$ 8,126</u>	<u>\$ 9,091</u>	<u>\$ 8,814</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D Human Resources

Witness: Bruce Folkmann

Cost Center: D-4 Employee Development

Workpaper: D-4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	22	21	20	20	20	5	6	6
Labor Costs	\$ 1,493	\$ 1,798	\$ 1,934	\$ 2,044	\$ 1,982	\$ 962	\$ 562	\$ 562
Non-Labor Costs	978	1,273	1,236	1,191	1,289	694	415	435
Total Costs	<u>\$ 2,471</u>	<u>\$ 3,072</u>	<u>\$ 3,170</u>	<u>\$ 3,235</u>	<u>\$ 3,270</u>	<u>\$ 1,656</u>	<u>\$ 977</u>	<u>\$ 997</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 5	\$ -	\$ 17	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	1	-	-	-
Subtotal - Utility	<u>32</u>	<u>5</u>	<u>-</u>	<u>17</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	9	(2)	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 40</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 846	\$ 1,072	\$ 1,201	\$ 1,286	\$ 1,181	\$ 709	\$ 390	\$ 414
So Cal Gas	1,051	1,366	1,421	1,483	1,450	641	404	414
Subtotal - Utility	<u>1,897</u>	<u>2,438</u>	<u>2,622</u>	<u>2,769</u>	<u>2,631</u>	<u>1,350</u>	<u>794</u>	<u>828</u>
Global/Retained	534	632	548	449	637	306	183	169
Total Allocations	<u>\$ 2,431</u>	<u>\$ 3,069</u>	<u>\$ 3,170</u>	<u>\$ 3,218</u>	<u>\$ 3,268</u>	<u>\$ 1,656</u>	<u>\$ 977</u>	<u>\$ 997</u>
BILLED COSTS								
SDG&E	\$ 860	\$ 1,077	\$ 1,201	\$ 1,303	\$ 1,182	\$ 709	\$ 390	\$ 414
So Cal Gas	1,068	1,365	1,421	1,483	1,451	641	404	414
Subtotal - Utility	<u>1,929</u>	<u>2,442</u>	<u>2,622</u>	<u>2,786</u>	<u>2,633</u>	<u>1,350</u>	<u>794</u>	<u>828</u>
Global/Retained	542	630	548	449	637	306	183	169
Total Billed Costs	<u>\$ 2,471</u>	<u>\$ 3,072</u>	<u>\$ 3,170</u>	<u>\$ 3,235</u>	<u>\$ 3,270</u>	<u>\$ 1,656</u>	<u>\$ 977</u>	<u>\$ 997</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: D Human Resources
Cost Center: D-4 Employee Development
Workpaper: D-4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,182	\$ 1,451	\$ 637	\$ 3,270	20
Reduced staff and discontinued programs due to 2010 Reorganization.	(786)	(1,026)	(462)	(2,273)	(14)
Change in Allocation 2009-2012	<u>18</u>	<u>(11)</u>	<u>(7)</u>	<u>(0)</u>	
Total Change from 2009	\$ (768)	\$ (1,037)	\$ (468)	\$ (0)	(14)
2012 - TEST YEAR	<u>\$ 414</u>	<u>\$ 414</u>	<u>\$ 169</u>	<u>\$ 997</u>	<u>6</u>
Allocations	\$ 414	\$ 414	\$ 169	\$ 997	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 414</u>	<u>\$ 414</u>	<u>\$ 169</u>	<u>\$ 997</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: D Human Resources

Witness: Bruce Folkmann

Cost Center: D-4 Employee Development

Workpaper: D-4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	22	21	20	20	20	5	6	6
Labor Costs	\$ 1,493	\$ 1,798	\$ 1,934	\$ 2,044	\$ 1,982	\$ 979	\$ 586	\$ 600
Non-Labor Costs	978	1,273	1,236	1,191	1,289	707	433	467
Total Costs	<u>\$ 2,471</u>	<u>\$ 3,072</u>	<u>\$ 3,170</u>	<u>\$ 3,235</u>	<u>\$ 3,270</u>	<u>\$ 1,685</u>	<u>\$ 1,019</u>	<u>\$ 1,067</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 5	\$ -	\$ 17	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	1	-	-	-
Subtotal - Utility	<u>32</u>	<u>5</u>	<u>-</u>	<u>17</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	9	(2)	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 40</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 846	\$ 1,072	\$ 1,201	\$ 1,286	\$ 1,181	\$ 722	\$ 407	\$ 443
So Cal Gas	1,051	1,366	1,421	1,483	1,450	652	422	443
Subtotal - Utility	<u>1,897</u>	<u>2,438</u>	<u>2,622</u>	<u>2,769</u>	<u>2,631</u>	<u>1,374</u>	<u>829</u>	<u>886</u>
Global/Retained	534	632	548	449	637	311	191	181
Total Allocations	<u>\$ 2,431</u>	<u>\$ 3,069</u>	<u>\$ 3,170</u>	<u>\$ 3,218</u>	<u>\$ 3,268</u>	<u>\$ 1,685</u>	<u>\$ 1,019</u>	<u>\$ 1,067</u>
BILLED COSTS								
SDG&E	\$ 860	\$ 1,077	\$ 1,201	\$ 1,303	\$ 1,182	\$ 722	\$ 407	\$ 443
So Cal Gas	1,068	1,365	1,421	1,483	1,451	652	422	443
Subtotal - Utility	<u>1,929</u>	<u>2,442</u>	<u>2,622</u>	<u>2,786</u>	<u>2,633</u>	<u>1,374</u>	<u>829</u>	<u>886</u>
Global/Retained	542	630	548	449	637	311	191	181
Total Billed Costs	<u>\$ 2,471</u>	<u>\$ 3,072</u>	<u>\$ 3,170</u>	<u>\$ 3,235</u>	<u>\$ 3,270</u>	<u>\$ 1,685</u>	<u>\$ 1,019</u>	<u>\$ 1,067</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-4 Employee Development
 Cost Center: 1100-0130-HR BUSINESS PARTNER
 Workpaper: D-4.1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	5	5	5	5	5	6	6
Labor Costs	\$ 275	\$ 379	\$ 424	\$ 456	\$ 456	\$ 529	\$ 562	\$ 562
Non-Labor Costs	96	136	154	121	103	450	415	435
Total Costs	<u>\$ 371</u>	<u>\$ 515</u>	<u>\$ 578</u>	<u>\$ 578</u>	<u>\$ 560</u>	<u>\$ 979</u>	<u>\$ 977</u>	<u>\$ 997</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ 1	\$ -	\$ 17	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	3	1	-	-	1	-	-	-
Subtotal - Utility	<u>5</u>	<u>1</u>	<u>-</u>	<u>17</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 127	\$ 178	\$ 203	\$ 221	\$ 214	\$ 380	\$ 390	\$ 414
So Cal Gas	154	221	240	256	242	402	404	414
Subtotal - Utility	<u>281</u>	<u>399</u>	<u>443</u>	<u>477</u>	<u>456</u>	<u>782</u>	<u>794</u>	<u>828</u>
Global/Retained	85	115	134	84	101	196	183	169
Total Allocations	<u>\$ 366</u>	<u>\$ 514</u>	<u>\$ 578</u>	<u>\$ 561</u>	<u>\$ 557</u>	<u>\$ 979</u>	<u>\$ 977</u>	<u>\$ 997</u>
BILLED COSTS								
SDG&E	\$ 129	\$ 179	\$ 203	\$ 237	\$ 215	\$ 380	\$ 390	\$ 414
So Cal Gas	157	221	240	256	244	402	404	414
Subtotal - Utility	<u>286</u>	<u>400</u>	<u>443</u>	<u>494</u>	<u>458</u>	<u>782</u>	<u>794</u>	<u>828</u>
Global/Retained	85	115	134	84	101	196	183	169
Total Billed Costs	<u>\$ 371</u>	<u>\$ 515</u>	<u>\$ 578</u>	<u>\$ 578</u>	<u>\$ 560</u>	<u>\$ 979</u>	<u>\$ 977</u>	<u>\$ 997</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: D Human Resources
Dept: D-4 Employee Development
Cost Center: 1100-0130-HR BUSINESS PARTNER
Workpaper: D-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 215	\$ 244	\$ 101	\$ 560	5
Transfer function from Empl Development as noted in Recon workpaper D-4.2	43	43	17	103	
Transfer function from Exec Development as noted in Recon workpaper D-4.3	88	88	36	212	1
Transfer function from Business Conduct as noted in Recon workpaper D-4.4	62	63	25	150	
Non recurring Consulting and Contract Labor Costs in 2009	(12)	(12)	(5)	(28)	
Change in Allocation 2009-2012	18	(11)	(7)	(0)	
Total Change from 2009	\$ 199	\$ 170	\$ 67	\$ (0)	1
2012 - TEST YEAR	\$ 414	\$ 414	\$ 169	\$ 997	6
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 414	\$ 414	\$ 169	\$ 997	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 414	\$ 414	\$ 169	\$ 997	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-0130-HR BUSINESS PARTNER

Workpaper: D-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	5	5	5	5	5	6	6
Labor Costs	\$ 275	\$ 379	\$ 424	\$ 456	\$ 456	\$ 538	\$ 586	\$ 600
Non-Labor Costs	96	136	154	121	103	458	433	467
Total Costs	<u>\$ 371</u>	<u>\$ 515</u>	<u>\$ 578</u>	<u>\$ 578</u>	<u>\$ 560</u>	<u>\$ 996</u>	<u>\$ 1,019</u>	<u>\$ 1,067</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ 1	\$ -	\$ 17	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	3	1	-	-	1	-	-	-
Subtotal - Utility	<u>5</u>	<u>1</u>	<u>-</u>	<u>17</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 127	\$ 178	\$ 203	\$ 221	\$ 214	\$ 387	\$ 407	\$ 443
So Cal Gas	154	221	240	256	242	409	422	443
Subtotal - Utility	<u>281</u>	<u>399</u>	<u>443</u>	<u>477</u>	<u>456</u>	<u>796</u>	<u>829</u>	<u>886</u>
Global/Retained	85	115	134	84	101	200	191	181
Total Allocations	<u>\$ 366</u>	<u>\$ 514</u>	<u>\$ 578</u>	<u>\$ 561</u>	<u>\$ 557</u>	<u>\$ 996</u>	<u>\$ 1,019</u>	<u>\$ 1,067</u>
BILLED COSTS								
SDG&E	\$ 129	\$ 179	\$ 203	\$ 237	\$ 215	\$ 387	\$ 407	\$ 443
So Cal Gas	157	221	240	256	244	409	422	443
Subtotal - Utility	<u>286</u>	<u>400</u>	<u>443</u>	<u>494</u>	<u>458</u>	<u>796</u>	<u>829</u>	<u>886</u>
Global/Retained	85	115	134	84	101	200	191	181
Total Billed Costs	<u>\$ 371</u>	<u>\$ 515</u>	<u>\$ 578</u>	<u>\$ 578</u>	<u>\$ 560</u>	<u>\$ 996</u>	<u>\$ 1,019</u>	<u>\$ 1,067</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-1271-EMPLOYEE DEVELOPMENT

Workpaper: D-4.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	2	2	1	1	0	0	0
Labor Costs	\$ 203	\$ 183	\$ 163	\$ 141	\$ 124	\$ 45	\$ -	\$ -
Non-Labor Costs	135	173	187	115	246	52	-	-
Total Costs	<u>\$ 338</u>	<u>\$ 356</u>	<u>\$ 350</u>	<u>\$ 257</u>	<u>\$ 369</u>	<u>\$ 97</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 121	\$ 133	\$ 135	\$ 103	\$ 142	\$ 97	\$ -	\$ -
So Cal Gas	179	191	190	143	205	-	-	-
Subtotal - Utility	<u>300</u>	<u>324</u>	<u>325</u>	<u>247</u>	<u>347</u>	<u>97</u>	<u>-</u>	<u>-</u>
Global/Retained	38	32	25	10	23	-	-	-
Total Allocations	<u>\$ 338</u>	<u>\$ 356</u>	<u>\$ 350</u>	<u>\$ 257</u>	<u>\$ 369</u>	<u>\$ 97</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 121	\$ 133	\$ 135	\$ 103	\$ 142	\$ 97	\$ -	\$ -
So Cal Gas	179	191	190	143	205	-	-	-
Subtotal - Utility	<u>300</u>	<u>324</u>	<u>325</u>	<u>247</u>	<u>347</u>	<u>97</u>	<u>-</u>	<u>-</u>
Global/Retained	38	32	25	10	23	-	-	-
Total Billed Costs	<u>\$ 338</u>	<u>\$ 356</u>	<u>\$ 350</u>	<u>\$ 257</u>	<u>\$ 369</u>	<u>\$ 97</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: D Human Resources
Dept: D-4 Employee Development
Cost Center: 1100-1271-EMPLOYEE DEVELOPMENT
Workpaper: D-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 142	\$ 205	\$ 23	\$ 369	1
Transfer function to HR Business Partner as noted in Recon workpaper D-4.1	(43)	(43)	(17)	(103)	
Transfer staff to SDG&E in 2010 Reorganization	(34)	(56)	(2)	(91)	(1)
Discontinued programs due to 2010 Reorganization	(65)	(107)	(3)	(175)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (142)	\$ (205)	\$ (23)	\$ (369)	(1)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-1271-EMPLOYEE DEVELOPMENT

Workpaper: D-4.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	2	2	1	1	0	0	0
Labor Costs	\$ 203	\$ 183	\$ 163	\$ 141	\$ 124	\$ 46	\$ -	\$ -
Non-Labor Costs	135	173	187	115	246	53	-	-
Total Costs	<u>\$ 338</u>	<u>\$ 356</u>	<u>\$ 350</u>	<u>\$ 257</u>	<u>\$ 369</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 121	\$ 133	\$ 135	\$ 103	\$ 142	\$ 99	\$ -	\$ -
So Cal Gas	179	191	190	143	205	-	-	-
Subtotal - Utility	<u>300</u>	<u>324</u>	<u>325</u>	<u>247</u>	<u>347</u>	<u>99</u>	<u>-</u>	<u>-</u>
Global/Retained	38	32	25	10	23	-	-	-
Total Allocations	<u>\$ 338</u>	<u>\$ 356</u>	<u>\$ 350</u>	<u>\$ 257</u>	<u>\$ 369</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 121	\$ 133	\$ 135	\$ 103	\$ 142	\$ 99	\$ -	\$ -
So Cal Gas	179	191	190	143	205	-	-	-
Subtotal - Utility	<u>300</u>	<u>324</u>	<u>325</u>	<u>247</u>	<u>347</u>	<u>99</u>	<u>-</u>	<u>-</u>
Global/Retained	38	32	25	10	23	(0)	-	-
Total Billed Costs	<u>\$ 338</u>	<u>\$ 356</u>	<u>\$ 350</u>	<u>\$ 257</u>	<u>\$ 369</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-0269-EXECUTIVE DEVELOPMENT

Workpaper: D-4.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	5	6	0	0	0
Labor Costs	\$ 294	\$ 288	\$ 324	\$ 423	\$ 520	\$ 155	\$ -	\$ -
Non-Labor Costs	292	303	310	386	415	43	-	-
Total Costs	<u>\$ 587</u>	<u>\$ 591</u>	<u>\$ 634</u>	<u>\$ 809</u>	<u>\$ 935</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 194	\$ 184	\$ 270	\$ 328	\$ 286	\$ 80	\$ -	\$ -
So Cal Gas	163	180	229	270	284	59	-	-
Subtotal - Utility	<u>357</u>	<u>364</u>	<u>499</u>	<u>599</u>	<u>571</u>	<u>138</u>	<u>-</u>	<u>-</u>
Global/Retained	230	227	135	210	364	59	-	-
Total Allocations	<u>\$ 587</u>	<u>\$ 591</u>	<u>\$ 634</u>	<u>\$ 809</u>	<u>\$ 935</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 194	\$ 184	\$ 270	\$ 328	\$ 286	\$ 80	\$ -	\$ -
So Cal Gas	163	180	229	270	284	59	-	-
Subtotal - Utility	<u>357</u>	<u>364</u>	<u>499</u>	<u>599</u>	<u>571</u>	<u>138</u>	<u>-</u>	<u>-</u>
Global/Retained	230	227	135	210	364	59	-	-
Total Billed Costs	<u>\$ 587</u>	<u>\$ 591</u>	<u>\$ 634</u>	<u>\$ 809</u>	<u>\$ 935</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: D Human Resources
Dept: D-4 Employee Development
Cost Center: 1100-0269-EXECUTIVE DEVELOPMENT
Workpaper: D-4.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 286	\$ 284	\$ 364	\$ 935	6
Transfer staff and programs to SDG&E in 2010 Reorganization	(162)	(161)	(206)	(528)	(4)
Transfer staff and programs to SoCalGas in 2010 Reorganization	(37)	(37)	(48)	(122)	(1)
Transfer function to HR Business Partner as noted in Recon workpaper D-4.1	(65)	(64)	(83)	(212)	(1)
Remaining costs discontinued due to 2010 Reorganization	(22)	(22)	(28)	(73)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (286)	\$ (284)	\$ (364)	\$ (935)	(6)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-0269-EXECUTIVE DEVELOPMENT

Workpaper: D-4.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	5	6	0	0	0
Labor Costs	\$ 294	\$ 288	\$ 324	\$ 423	\$ 520	\$ 158	\$ -	\$ -
Non-Labor Costs	292	303	310	386	415	43	-	-
Total Costs	<u>\$ 587</u>	<u>\$ 591</u>	<u>\$ 634</u>	<u>\$ 809</u>	<u>\$ 935</u>	<u>\$ 201</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 194	\$ 184	\$ 270	\$ 328	\$ 286	\$ 81	\$ -	\$ -
So Cal Gas	163	180	229	270	284	60	-	-
Subtotal - Utility	357	364	499	599	571	141	-	-
Global/Retained	230	227	135	210	364	60	-	-
Total Allocations	<u>\$ 587</u>	<u>\$ 591</u>	<u>\$ 634</u>	<u>\$ 809</u>	<u>\$ 935</u>	<u>\$ 201</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 194	\$ 184	\$ 270	\$ 328	\$ 286	\$ 81	\$ -	\$ -
So Cal Gas	163	180	229	270	284	60	-	-
Subtotal - Utility	357	364	499	599	571	141	-	-
Global/Retained	230	227	135	210	364	60	-	-
Total Billed Costs	<u>\$ 587</u>	<u>\$ 591</u>	<u>\$ 634</u>	<u>\$ 809</u>	<u>\$ 935</u>	<u>\$ 201</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-0055-BUSINESS CONDUCT DIRECTOR

Workpaper: D-4.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	7	5	4	3	3	0	0	0
Labor Costs	\$ 263	\$ 470	\$ 509	\$ 458	\$ 291	\$ 94	\$ -	\$ -
Non-Labor Costs	224	367	361	292	234	94	-	-
Total Costs	<u>\$ 488</u>	<u>\$ 837</u>	<u>\$ 870</u>	<u>\$ 750</u>	<u>\$ 525</u>	<u>\$ 188</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	15	-	-	-	-	-	-	-
Subtotal - Utility	<u>27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	8	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 157	\$ 290	\$ 307	\$ 295	\$ 201	\$ 73	\$ -	\$ -
So Cal Gas	191	359	362	343	228	77	-	-
Subtotal - Utility	<u>348</u>	<u>649</u>	<u>668</u>	<u>638</u>	<u>429</u>	<u>150</u>	<u>-</u>	<u>-</u>
Global/Retained	105	188	202	112	95	38	-	-
Total Allocations	<u>\$ 453</u>	<u>\$ 837</u>	<u>\$ 870</u>	<u>\$ 750</u>	<u>\$ 525</u>	<u>\$ 188</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 169	\$ 290	\$ 307	\$ 295	\$ 201	\$ 73	\$ -	\$ -
So Cal Gas	205	359	362	343	228	77	-	-
Subtotal - Utility	<u>375</u>	<u>649</u>	<u>668</u>	<u>638</u>	<u>429</u>	<u>150</u>	<u>-</u>	<u>-</u>
Global/Retained	113	188	202	112	95	38	-	-
Total Billed Costs	<u>\$ 488</u>	<u>\$ 837</u>	<u>\$ 870</u>	<u>\$ 750</u>	<u>\$ 525</u>	<u>\$ 188</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: D Human Resources
Dept: D-4 Employee Development
Cost Center: 1100-0055-BUSINESS CONDUCT DIRECTOR
Workpaper: D-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 201	\$ 228	\$ 95	\$ 525	3
Staff and program reduction due to 2010 Reorganization	(140)	(165)	(70)	(375)	(3)
Transfer function to HR Business Partner as noted in Recon workpaper D-4.1	(62)	(63)	(25)	(150)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (201)	\$ (228)	\$ (95)	\$ (525)	(3)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-0055-BUSINESS CONDUCT DIRECTOR

Workpaper: D-4.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	7	5	4	3	3	0	0	0
Labor Costs	\$ 263	\$ 470	\$ 509	\$ 458	\$ 291	\$ 96	\$ -	\$ -
Non-Labor Costs	224	367	361	292	234	96	-	-
Total Costs	<u>\$ 488</u>	<u>\$ 837</u>	<u>\$ 870</u>	<u>\$ 750</u>	<u>\$ 525</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	15	-	-	-	-	-	-	-
Subtotal - Utility	<u>27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	8	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 157	\$ 290	\$ 307	\$ 295	\$ 201	\$ 74	\$ -	\$ -
So Cal Gas	191	359	362	343	228	79	-	-
Subtotal - Utility	<u>348</u>	<u>649</u>	<u>668</u>	<u>638</u>	<u>429</u>	<u>153</u>	<u>-</u>	<u>-</u>
Global/Retained	105	188	202	112	95	38	-	-
Total Allocations	<u>\$ 453</u>	<u>\$ 837</u>	<u>\$ 870</u>	<u>\$ 750</u>	<u>\$ 525</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 169	\$ 290	\$ 307	\$ 295	\$ 201	\$ 74	\$ -	\$ -
So Cal Gas	205	359	362	343	228	79	-	-
Subtotal - Utility	<u>375</u>	<u>649</u>	<u>668</u>	<u>638</u>	<u>429</u>	<u>153</u>	<u>-</u>	<u>-</u>
Global/Retained	113	188	202	112	95	38	-	-
Total Billed Costs	<u>\$ 488</u>	<u>\$ 837</u>	<u>\$ 870</u>	<u>\$ 750</u>	<u>\$ 525</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-0131-CORP DIVERSITY AFFAIRS

Workpaper: D-4.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	6	6	6	5	0	0	0
Labor Costs	\$ 458	\$ 478	\$ 514	\$ 565	\$ 591	\$ 139	\$ -	\$ -
Non-Labor Costs	230	294	225	276	291	55	-	-
Total Costs	<u>\$ 689</u>	<u>\$ 772</u>	<u>\$ 738</u>	<u>\$ 842</u>	<u>\$ 881</u>	<u>\$ 194</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(1)	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	(2)	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 247	\$ 287	\$ 285	\$ 339	\$ 338	\$ 79	\$ -	\$ -
So Cal Gas	365	414	401	470	490	103	-	-
Subtotal - Utility	<u>611</u>	<u>701</u>	<u>686</u>	<u>809</u>	<u>828</u>	<u>182</u>	<u>-</u>	<u>-</u>
Global/Retained	77	69	52	33	54	12	-	-
Total Allocations	<u>\$ 688</u>	<u>\$ 770</u>	<u>\$ 738</u>	<u>\$ 842</u>	<u>\$ 881</u>	<u>\$ 194</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 247	\$ 291	\$ 285	\$ 339	\$ 338	\$ 79	\$ -	\$ -
So Cal Gas	365	413	401	470	490	103	-	-
Subtotal - Utility	<u>611</u>	<u>704</u>	<u>686</u>	<u>809</u>	<u>828</u>	<u>182</u>	<u>-</u>	<u>-</u>
Global/Retained	77	67	52	33	54	12	-	-
Total Billed Costs	<u>\$ 689</u>	<u>\$ 772</u>	<u>\$ 738</u>	<u>\$ 842</u>	<u>\$ 881</u>	<u>\$ 194</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: D Human Resources
Dept: D-4 Employee Development
Cost Center: 1100-0131-CORP DIVERSITY AFFAIRS
Workpaper: D-4.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 338	\$ 490	\$ 54	\$ 881	5
Transfer staff and programs to SDG&E in 2010 Reorganization	(127)	(183)	(20)	(330)	(2)
Transfer staff and programs to SoCalGas in 2010 Reorganization	(162)	(235)	(26)	(423)	(2)
Reduced staff and discontinued programs due to 2010 Reorganization	(49)	(71)	(8)	(128)	(1)
Change in Allocation 2009-2012	-	-	-	-	-
Total Change from 2009	\$ (338)	\$ (490)	\$ (54)	\$ (881)	(5)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: D-4 Employee Development

Witness: Bruce Folkmann

Cost Center: 1100-0131-CORP DIVERSITY AFFAIRS

Workpaper: D-4.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	6	6	6	5	0	0	0
Labor Costs	\$ 458	\$ 478	\$ 514	\$ 565	\$ 591	\$ 141	\$ -	\$ -
Non-Labor Costs	230	294	225	276	291	56	-	-
Total Costs	<u>\$ 689</u>	<u>\$ 772</u>	<u>\$ 738</u>	<u>\$ 842</u>	<u>\$ 881</u>	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(1)	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	(2)	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 247	\$ 287	\$ 285	\$ 339	\$ 338	\$ 80	\$ -	\$ -
So Cal Gas	365	414	401	470	490	105	-	-
Subtotal - Utility	<u>611</u>	<u>701</u>	<u>686</u>	<u>809</u>	<u>828</u>	<u>185</u>	<u>-</u>	<u>-</u>
Global/Retained	77	69	52	33	54	12	-	-
Total Allocations	<u>\$ 688</u>	<u>\$ 770</u>	<u>\$ 738</u>	<u>\$ 842</u>	<u>\$ 881</u>	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 247	\$ 291	\$ 285	\$ 339	\$ 338	\$ 80	\$ -	\$ -
So Cal Gas	365	413	401	470	490	105	-	-
Subtotal - Utility	<u>611</u>	<u>704</u>	<u>686</u>	<u>809</u>	<u>828</u>	<u>185</u>	<u>-</u>	<u>-</u>
Global/Retained	77	67	52	33	54	12	-	-
Total Billed Costs	<u>\$ 689</u>	<u>\$ 772</u>	<u>\$ 738</u>	<u>\$ 842</u>	<u>\$ 881</u>	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D Human Resources
 Cost Center: D-5 Employee Programs
 Workpaper: D-5

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	17	12	15	12	12	3	3	3
Labor Costs	\$ 1,111	\$ 1,313	\$ 1,170	\$ 874	\$ 880	\$ 459	\$ 238	\$ 238
Non-Labor Costs	5,972	4,751	24,724	13,878	3,855	3,177	3,083	3,083
Total Costs	<u>\$ 7,084</u>	<u>\$ 6,064</u>	<u>\$ 25,894</u>	<u>\$ 14,753</u>	<u>\$ 4,734</u>	<u>\$ 3,636</u>	<u>\$ 3,321</u>	<u>\$ 3,321</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 10	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	\$ 3	\$ 71	\$ 81	\$ 30,201	\$ 119	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ 3</u>	<u>\$ 71</u>	<u>\$ 91</u>	<u>\$ 30,201</u>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 274	\$ 246	\$ 496	\$ 622	\$ 569	\$ 299	\$ 171	\$ 171
So Cal Gas	333	314	646	822	762	391	224	224
Subtotal - Utility	<u>607</u>	<u>560</u>	<u>1,142</u>	<u>1,444</u>	<u>1,331</u>	<u>690</u>	<u>395</u>	<u>395</u>
Global/Retained	6,474	5,433	24,661	(16,891)	3,287	2,946	2,926	2,926
Total Allocations	<u>\$ 7,081</u>	<u>\$ 5,993</u>	<u>\$ 25,803</u>	<u>\$ (15,447)</u>	<u>\$ 4,618</u>	<u>\$ 3,636</u>	<u>\$ 3,321</u>	<u>\$ 3,321</u>
BILLED COSTS								
SDG&E	\$ 274	\$ 246	\$ 506	\$ 621	\$ 567	\$ 299	\$ 171	\$ 171
So Cal Gas	333	314	646	822	762	391	224	224
Subtotal - Utility	<u>607</u>	<u>560</u>	<u>1,152</u>	<u>1,443</u>	<u>1,328</u>	<u>690</u>	<u>395</u>	<u>395</u>
Global/Retained	6,477	5,504	24,743	13,310	3,406	2,946	2,926	2,926
Total Billed Costs	<u>\$ 7,084</u>	<u>\$ 6,064</u>	<u>\$ 25,894</u>	<u>\$ 14,753</u>	<u>\$ 4,734</u>	<u>\$ 3,636</u>	<u>\$ 3,321</u>	<u>\$ 3,321</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: D Human Resources
Cost Center: D-5 Employee Programs
Workpaper: D-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 567	\$ 762	\$ 3,406	\$ 4,734	12
Reduced staff and discontinued programs due to 2010 Reorganization.	(418)	(515)	(376)	(1,309)	(9)
Lower contributions forecasted.	-	-	(105)	(105)	
Change in Allocation 2009-2012	<u>23</u>	<u>(23)</u>	<u>0</u>	<u>0</u>	
Total Change from 2009	\$ (395)	\$ (538)	\$ (481)	\$ (1,414)	(9)
2012 - TEST YEAR	<u>\$ 171</u>	<u>\$ 224</u>	<u>\$ 2,926</u>	<u>\$ 3,321</u>	<u>3</u>
Allocations	\$ 171	\$ 224	\$ 2,926	\$ 3,321	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 171</u>	<u>\$ 224</u>	<u>\$ 2,926</u>	<u>\$ 3,321</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: D Human Resources
 Cost Center: D-5 Employee Programs
 Workpaper: D-5 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	17	12	15	12	12	3	3	3
Labor Costs	\$ 1,111	\$ 1,313	\$ 1,170	\$ 874	\$ 880	\$ 467	\$ 248	\$ 254
Non-Labor Costs	5,972	4,751	24,724	13,878	3,855	3,235	3,218	3,307
Total Costs	<u>\$ 7,084</u>	<u>\$ 6,064</u>	<u>\$ 25,894</u>	<u>\$ 14,753</u>	<u>\$ 4,734</u>	<u>\$ 3,702</u>	<u>\$ 3,466</u>	<u>\$ 3,561</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 10	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	3	71	81	30,201	119	-	-	-
Total Direct Assignments	<u>\$ 3</u>	<u>\$ 71</u>	<u>\$ 91</u>	<u>\$ 30,201</u>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 274	\$ 246	\$ 496	\$ 622	\$ 569	\$ 304	\$ 179	\$ 183
So Cal Gas	333	314	646	822	762	398	233	239
Subtotal - Utility	<u>607</u>	<u>560</u>	<u>1,142</u>	<u>1,444</u>	<u>1,331</u>	<u>702</u>	<u>412</u>	<u>423</u>
Global/Retained	6,474	5,433	24,661	(16,891)	3,287	3,000	3,054	3,138
Total Allocations	<u>\$ 7,081</u>	<u>\$ 5,993</u>	<u>\$ 25,803</u>	<u>\$ (15,447)</u>	<u>\$ 4,618</u>	<u>\$ 3,702</u>	<u>\$ 3,466</u>	<u>\$ 3,561</u>
BILLED COSTS								
SDG&E	\$ 274	\$ 246	\$ 506	\$ 621	\$ 567	\$ 304	\$ 179	\$ 183
So Cal Gas	333	314	646	822	762	398	233	239
Subtotal - Utility	<u>607</u>	<u>560</u>	<u>1,152</u>	<u>1,443</u>	<u>1,328</u>	<u>702</u>	<u>412</u>	<u>423</u>
Global/Retained	6,477	5,504	24,743	13,310	3,406	3,000	3,054	3,138
Total Billed Costs	<u>\$ 7,084</u>	<u>\$ 6,064</u>	<u>\$ 25,894</u>	<u>\$ 14,753</u>	<u>\$ 4,734</u>	<u>\$ 3,702</u>	<u>\$ 3,466</u>	<u>\$ 3,561</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-5 Employee Programs

Witness: Bruce Folkmann

Cost Center: 1100-0155-CORP COMM PARTNERSHIPS

Workpaper: D-5.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	8	5	5	2	2	2
Labor Costs	\$ 449	\$ 558	\$ 513	\$ 409	\$ 450	\$ 226	\$ 139	\$ 139
Non-Labor Costs	485	304	468	467	314	137	137	137
Total Costs	<u>\$ 935</u>	<u>\$ 862</u>	<u>\$ 981</u>	<u>\$ 876</u>	<u>\$ 765</u>	<u>\$ 363</u>	<u>\$ 276</u>	<u>\$ 276</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	4	-	-	-	-
Subtotal - Utility	-	-	-	8	(2)	-	-	-
Global/Retained	3	-	5	147	86	-	-	-
Total Direct Assignments	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 155</u>	<u>\$ 84</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 112	\$ 118	\$ 221	\$ 182	\$ 199	\$ 148	\$ 112	\$ 112
So Cal Gas	136	147	260	212	226	193	147	147
Subtotal - Utility	248	265	481	394	425	341	259	259
Global/Retained	683	597	495	326	256	23	17	17
Total Allocations	<u>\$ 931</u>	<u>\$ 862</u>	<u>\$ 976</u>	<u>\$ 720</u>	<u>\$ 681</u>	<u>\$ 363</u>	<u>\$ 276</u>	<u>\$ 276</u>
BILLED COSTS								
SDG&E	\$ 112	\$ 118	\$ 221	\$ 186	\$ 197	\$ 148	\$ 112	\$ 112
So Cal Gas	136	147	260	216	226	193	147	147
Subtotal - Utility	248	265	481	402	423	341	259	259
Global/Retained	686	597	500	473	342	23	17	17
Total Billed Costs	<u>\$ 935</u>	<u>\$ 862</u>	<u>\$ 981</u>	<u>\$ 876</u>	<u>\$ 765</u>	<u>\$ 363</u>	<u>\$ 276</u>	<u>\$ 276</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: D Human Resources
Dept: D-5 Employee Programs
Cost Center: 1100-0155-CORP COMM PARTNERSHIPS
Workpaper: D-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 197	\$ 226	\$ 342	\$ 765	5
Transfer staff and programs to SDG&E in 2010 Reorganization	(60)	(56)	(231)	(347)	(1)
Reduced staff and discontinued programs due to 2010 Reorganization	(24)	(23)	(94)	(142)	(2)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (84)	\$ (79)	\$ (325)	\$ (489)	(3)
2012 - TEST YEAR	<u>\$ 112</u>	<u>\$ 147</u>	<u>\$ 17</u>	<u>\$ 276</u>	<u>2</u>
2012 ALLOCATION METHOD					
Casual - FTE's	40.75%	53.15%	6.10%	100.00%	
Allocations	\$ 112	\$ 147	\$ 17	\$ 276	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 112</u>	<u>\$ 147</u>	<u>\$ 17</u>	<u>\$ 276</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-5 Employee Programs

Witness: Bruce Folkmann

Cost Center: 1100-0155-CORP COMM PARTNERSHIPS

Workpaper: D-5.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	8	5	5	2	2	2
Labor Costs	\$ 449	\$ 558	\$ 513	\$ 409	\$ 450	\$ 230	\$ 145	\$ 148
Non-Labor Costs	485	304	468	467	314	140	143	147
Total Costs	<u>\$ 935</u>	<u>\$ 862</u>	<u>\$ 981</u>	<u>\$ 876</u>	<u>\$ 765</u>	<u>\$ 370</u>	<u>\$ 288</u>	<u>\$ 295</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	4	-	-	-	-
Subtotal - Utility	-	-	-	8	(2)	-	-	-
Global/Retained	3	-	5	147	86	-	-	-
Total Direct Assignments	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 155</u>	<u>\$ 84</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 112	\$ 118	\$ 221	\$ 182	\$ 199	\$ 150	\$ 117	\$ 120
So Cal Gas	136	147	260	212	226	196	153	157
Subtotal - Utility	<u>248</u>	<u>265</u>	<u>481</u>	<u>394</u>	<u>425</u>	<u>347</u>	<u>270</u>	<u>277</u>
Global/Retained	683	597	495	326	256	23	18	18
Total Allocations	<u>\$ 931</u>	<u>\$ 862</u>	<u>\$ 976</u>	<u>\$ 720</u>	<u>\$ 681</u>	<u>\$ 370</u>	<u>\$ 288</u>	<u>\$ 295</u>
BILLED COSTS								
SDG&E	\$ 112	\$ 118	\$ 221	\$ 186	\$ 197	\$ 150	\$ 117	\$ 120
So Cal Gas	136	147	260	216	226	196	153	157
Subtotal - Utility	<u>248</u>	<u>265</u>	<u>481</u>	<u>402</u>	<u>423</u>	<u>347</u>	<u>270</u>	<u>277</u>
Global/Retained	686	597	500	473	342	23	18	18
Total Billed Costs	<u>\$ 935</u>	<u>\$ 862</u>	<u>\$ 981</u>	<u>\$ 876</u>	<u>\$ 765</u>	<u>\$ 370</u>	<u>\$ 288</u>	<u>\$ 295</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-5 Employee Programs

Witness: Bruce Folkmann

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: D-5.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ (18)	\$ -	\$ -	\$ (114)	\$ (208)	\$ -	\$ -	\$ -
Non-Labor Costs	5,330	4,361	24,193	12,877	3,213	2,900	2,900	2,900
Total Costs	<u>\$ 5,312</u>	<u>\$ 4,361</u>	<u>\$ 24,193</u>	<u>\$ 12,763</u>	<u>\$ 3,005</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(5)	-	-	-	-
Subtotal - Utility	-	-	-	(9)	-	-	-	-
Global/Retained	-	-	77	30,031	33	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 30,022</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	5,312	4,361	24,116	(17,260)	2,973	2,900	2,900	2,900
Total Allocations	<u>\$ 5,312</u>	<u>\$ 4,361</u>	<u>\$ 24,116</u>	<u>\$ (17,260)</u>	<u>\$ 2,973</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(5)	-	-	-	-
Subtotal - Utility	-	-	-	(9)	-	-	-	-
Global/Retained	5,312	4,361	24,193	12,772	3,005	2,900	2,900	2,900
Total Billed Costs	<u>\$ 5,312</u>	<u>\$ 4,361</u>	<u>\$ 24,193</u>	<u>\$ 12,763</u>	<u>\$ 3,005</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: D Human Resources
Dept: D-5 Employee Programs
Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS
Workpaper: D-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 3,005	\$ 3,005	-
Lower contributions forecasted	\$ -	\$ -	(105)	(105)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (105)	\$ (105)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ 2,900	\$ 2,900	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,900</u>	<u>\$ 2,900</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: D-5 Employee Programs

Witness: Bruce Folkmann

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: D-5.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ (18)	\$ -	\$ -	\$ (114)	\$ (208)	\$ -	\$ -	\$ -
Non-Labor Costs	5,330	4,361	24,193	12,877	3,213	2,953	3,027	3,111
Total Costs	<u>\$ 5,312</u>	<u>\$ 4,361</u>	<u>\$ 24,193</u>	<u>\$ 12,763</u>	<u>\$ 3,005</u>	<u>\$ 2,953</u>	<u>\$ 3,027</u>	<u>\$ 3,111</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(5)	-	-	-	-
Subtotal - Utility	-	-	-	(9)	-	-	-	-
Global/Retained	-	-	77	30,031	33	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 30,022</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	5,312	4,361	24,116	(17,260)	2,973	2,953	3,027	3,111
Total Allocations	<u>\$ 5,312</u>	<u>\$ 4,361</u>	<u>\$ 24,116</u>	<u>\$ (17,260)</u>	<u>\$ 2,973</u>	<u>\$ 2,953</u>	<u>\$ 3,027</u>	<u>\$ 3,111</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(5)	-	-	-	-
Subtotal - Utility	-	-	-	(9)	-	-	-	-
Global/Retained	5,312	4,361	24,193	12,772	3,005	2,953	3,027	3,111
Total Billed Costs	<u>\$ 5,312</u>	<u>\$ 4,361</u>	<u>\$ 24,193</u>	<u>\$ 12,763</u>	<u>\$ 3,005</u>	<u>\$ 2,953</u>	<u>\$ 3,027</u>	<u>\$ 3,111</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: D-5 Employee Programs

Witness: Bruce Folkmann

Cost Center: 1100-0170-INTERNAL COMMUNICATIONS

Workpaper: D-5.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	11	6	7	7	7	1	1	1
Labor Costs	\$ 681	\$ 755	\$ 657	\$ 580	\$ 637	\$ 233	\$ 99	\$ 99
Non-Labor Costs	157	86	64	535	327	140	46	46
Total Costs	<u>\$ 837</u>	<u>\$ 842</u>	<u>\$ 720</u>	<u>\$ 1,115</u>	<u>\$ 964</u>	<u>\$ 373</u>	<u>\$ 145</u>	<u>\$ 145</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	10	-	-	-	-	-
Global/Retained	-	71	(1)	22	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 71</u>	<u>\$ 10</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 162	\$ 128	\$ 275	\$ 440	\$ 370	\$ 151	\$ 59	\$ 59
So Cal Gas	197	167	386	610	536	198	77	77
Subtotal - Utility	359	295	661	1,050	905	349	136	136
Global/Retained	479	475	50	42	59	23	9	9
Total Allocations	<u>\$ 837</u>	<u>\$ 771</u>	<u>\$ 711</u>	<u>\$ 1,092</u>	<u>\$ 964</u>	<u>\$ 373</u>	<u>\$ 145</u>	<u>\$ 145</u>
BILLED COSTS								
SDG&E	\$ 162	\$ 128	\$ 285	\$ 440	\$ 370	\$ 151	\$ 59	\$ 59
So Cal Gas	197	167	386	610	536	198	77	77
Subtotal - Utility	359	295	671	1,050	905	349	136	136
Global/Retained	479	546	50	65	59	23	9	9
Total Billed Costs	<u>\$ 837</u>	<u>\$ 842</u>	<u>\$ 720</u>	<u>\$ 1,115</u>	<u>\$ 964</u>	<u>\$ 373</u>	<u>\$ 145</u>	<u>\$ 145</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: D Human Resources
Dept: D-5 Employee Programs
Cost Center: 1100-0170-INTERNAL COMMUNICATIONS
Workpaper: D-5.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 370	\$ 536	\$ 59	\$ 964	7
Transfer staff and programs to SDG&E in 2010 Reorganization	(126)	(164)	(19)	(309)	(2)
Transfer staff and programs to SoCalGas in 2010 Reorganization	(56)	(73)	(8)	(138)	
Staff and program reductions due to 2010 Reorganization	(152)	(199)	(23)	(372)	(4)
Change in Allocation 2009-2012	23	(23)	0	0	
Total Change from 2009	\$ (311)	\$ (459)	\$ (50)	\$ (819)	(6)
2012 - TEST YEAR	<u>\$ 59</u>	<u>\$ 77</u>	<u>\$ 9</u>	<u>\$ 145</u>	<u>1</u>
2012 ALLOCATION METHOD					
Casual - FTE's	40.75%	53.15%	6.10%	100.00%	
Allocations	\$ 59	\$ 77	\$ 9	\$ 145	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 59</u>	<u>\$ 77</u>	<u>\$ 9</u>	<u>\$ 145</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: D-5 Employee Programs

Witness: Bruce Folkmann

Cost Center: 1100-0170-INTERNAL COMMUNICATIONS

Workpaper: D-5.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	11	6	7	7	7	1	1	1
Labor Costs	\$ 681	\$ 755	\$ 657	\$ 580	\$ 637	\$ 237	\$ 103	\$ 106
Non-Labor Costs	157	86	64	535	327	142	48	49
Total Costs	<u>\$ 837</u>	<u>\$ 842</u>	<u>\$ 720</u>	<u>\$ 1,115</u>	<u>\$ 964</u>	<u>\$ 379</u>	<u>\$ 151</u>	<u>\$ 155</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	10	-	-	-	-	-
Global/Retained	-	71	(1)	22	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 71</u>	<u>\$ 10</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 162	\$ 128	\$ 275	\$ 440	\$ 370	\$ 154	\$ 61	\$ 63
So Cal Gas	197	167	386	610	536	201	80	82
Subtotal - Utility	359	295	661	1,050	905	356	142	145
Global/Retained	479	475	50	42	59	24	9	9
Total Allocations	<u>\$ 837</u>	<u>\$ 771</u>	<u>\$ 711</u>	<u>\$ 1,092</u>	<u>\$ 964</u>	<u>\$ 379</u>	<u>\$ 151</u>	<u>\$ 155</u>
BILLED COSTS								
SDG&E	\$ 162	\$ 128	\$ 285	\$ 440	\$ 370	\$ 154	\$ 61	\$ 63
So Cal Gas	197	167	386	610	536	201	80	82
Subtotal - Utility	359	295	671	1,050	905	356	142	145
Global/Retained	479	546	50	65	59	24	9	9
Total Billed Costs	<u>\$ 837</u>	<u>\$ 842</u>	<u>\$ 720</u>	<u>\$ 1,115</u>	<u>\$ 964</u>	<u>\$ 379</u>	<u>\$ 151</u>	<u>\$ 155</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: E External Affairs

Workpaper: E

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	40	64	70	78	81	18	19	19
Labor Costs	\$ 4,403	\$ 4,142	\$ 7,501	\$ 8,758	\$ 9,223	\$ 3,916	\$ 2,122	\$ 2,122
Non-Labor Costs	7,971	7,713	11,925	14,987	14,468	5,057	4,052	4,052
Total Costs	<u>\$ 12,373</u>	<u>\$ 11,855</u>	<u>\$ 19,426</u>	<u>\$ 23,745</u>	<u>\$ 23,691</u>	<u>\$ 8,973</u>	<u>\$ 6,175</u>	<u>\$ 6,175</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 47	\$ 94	\$ 49	\$ 42	\$ 0	\$ -	\$ -
So Cal Gas	\$ 37	\$ 14	\$ 34	\$ 29	\$ 42	\$ 0	\$ -	\$ -
Subtotal - Utility	<u>60</u>	<u>61</u>	<u>128</u>	<u>79</u>	<u>84</u>	<u>0</u>	<u>-</u>	<u>-</u>
Global/Retained	\$ 906	\$ 71	\$ 286	\$ 271	\$ 330	\$ 24	\$ 23	\$ 23
Total Direct Assignments	<u>\$ 966</u>	<u>\$ 132</u>	<u>\$ 413</u>	<u>\$ 349</u>	<u>\$ 414</u>	<u>\$ 24</u>	<u>\$ 23</u>	<u>\$ 23</u>
ALLOCATIONS								
SDG&E	\$ 840	\$ 920	\$ 2,092	\$ 2,517	\$ 2,686	\$ 2,051	\$ 965	\$ 992
So Cal Gas	1,045	1,154	2,526	2,957	3,085	1,745	1,049	1,047
Subtotal - Utility	<u>1,885</u>	<u>2,073</u>	<u>4,618</u>	<u>5,474</u>	<u>5,771</u>	<u>3,796</u>	<u>2,014</u>	<u>2,040</u>
Global/Retained	9,522	9,649	14,395	17,921	17,506	5,153	4,138	4,112
Total Allocations	<u>\$ 11,408</u>	<u>\$ 11,723</u>	<u>\$ 19,013</u>	<u>\$ 23,395</u>	<u>\$ 23,276</u>	<u>\$ 8,949</u>	<u>\$ 6,151</u>	<u>\$ 6,151</u>
BILLED COSTS								
SDG&E	\$ 862	\$ 967	\$ 2,186	\$ 2,566	\$ 2,728	\$ 2,051	\$ 965	\$ 992
So Cal Gas	1,083	1,168	2,559	2,986	3,127	1,745	1,049	1,047
Subtotal - Utility	<u>1,945</u>	<u>2,134</u>	<u>4,745</u>	<u>5,553</u>	<u>5,855</u>	<u>3,796</u>	<u>2,014</u>	<u>2,040</u>
Global/Retained	10,429	9,720	14,681	18,192	17,836	5,176	4,161	4,135
Total Billed Costs	<u>\$ 12,373</u>	<u>\$ 11,855</u>	<u>\$ 19,426</u>	<u>\$ 23,745</u>	<u>\$ 23,691</u>	<u>\$ 8,973</u>	<u>\$ 6,175</u>	<u>\$ 6,175</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: E External Affairs
Workpaper: E Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 2,728	\$ 3,127	\$ 17,836	\$ 23,691	81
Decreased advertising program.	-	-	(7,335)	(7,335)	
Eliminated or transferred departments as a result of the 2010 reorganization.	(1,824)	(1,999)	(6,160)	(9,983)	(62)
Other reductions due to the 2010 Reorganization.	(65)	(64)	(68)	(197)	
Change in Allocation 2009-2012	<u>153</u>	<u>(16)</u>	<u>(138)</u>	<u>(0)</u>	
Total Change from 2009	\$ (1,736)	\$ (2,079)	\$ (13,701)	\$ (17,515)	(62)
2012 - TEST YEAR	<u>\$ 992</u>	<u>\$ 1,047</u>	<u>\$ 4,135</u>	<u>\$ 6,175</u>	<u>19</u>
Allocations	\$ 992	\$ 1,048	\$ 4,112	\$ 6,152	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>23</u>	<u>23</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 992</u>	<u>\$ 1,047</u>	<u>\$ 4,135</u>	<u>\$ 6,175</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: External Affairs

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
E-1.1	1100-0169-CORPORATE COMMUNICATIONS	23	(23)	0
E-1.2	1100-0456-CORP RESPONSIBILITY REPORT	10	(6)	4
E-1.3	1100-0168-DIGITAL/PRINT COMMUNICATIONS	32	(20)	12
E-1.4	1100-0208-INTERNET COMMUNICATIONS	-	-	-
E-1.5	1100-0294-CORPORATE HOSPITALITY	-	-	-
E-1.6	1100-0378-ANNUAL REPORT	15	(10)	6
E-1	Communications	<u>80</u>	<u>(59)</u>	<u>21</u>
E-2.1	1100-0150-VP - CORP RELATIONS	54	49	103
E-2.2	1100-0152-FEDERAL GOVERNMENT AFFAIRS	-	-	-
E-2.3	1100-0157-GOVT PROGRAMS & CORP RESPONSIBII	2	(6)	(4)
E-2.4	1100-0151-CORPORATE POLITICAL CONTR	-	-	-
E-2.5	1100-0395-COMPLIANCE / REPORTING & ANALYSI	5	(1)	3
E-2.6	1100-0163-FERC RELATIONS	13	1	14
E-2	Government Affairs	<u>73</u>	<u>43</u>	<u>116</u>
E-3.1	1100-0147-EVP - EXTERNAL RELATIONS	-	-	-
E-3.2	1100-0379-VP - REGULATORY AFFAIRS	-	-	-
E-3.3	1100-0400-CORPORATE LEGISLATIVE POL	-	-	-
E-3.4	1100-0148-ENVIROMENTAL & REG AFFAIRS	-	-	-
E-3.5	1100-0006-COMPLIANCE	-	-	-
E-3.6	1100-0164-SVP COMMS & COMMUNITY PAR	-	-	-
E-3.7	1100-1398-COMMUNITY REL - SAN DIEGO	-	-	-
E-3.8	1100-2451-COMMUNITY RELATIONS - LOS	-	-	-
E-3.9	1100-2149-CORPORATE EVENTS	-	-	-
E-3.10	1100-1153-STATE GOVERNMENT AFFAIRS	-	-	-
E-3.11	1100-1160-STATE REGULATORY AFFAIRS	-	-	-
E-3.12	1100-1159-CORP REGULATORY POLICY	-	-	-
E-3.13	1100-6381-DIRECTOR - GOVT AFFAIRS	-	-	-
E-3.14	1100-6452-GAS RESEARCH & ANALYSIS	-	-	-
E-3.15	1100-4397-PUBLIC RELATIONS - MEXICO	-	-	-
E-3.16	1100-4394-VP INTERNATIONAL AFFAIRS	-	-	-
E-3	External Affairs	<u>-</u>	<u>-</u>	<u>-</u>
Change in Allocation 2009-2012		<u><u>153</u></u>	<u><u>(16)</u></u>	<u><u>138</u></u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation
(\$000's)

Division: E External Affairs

Witness: Bruce Folkmann

Workpaper: E - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2012 \$'s (A X D)	F Total Escalated Costs (B + E)
E-1 Communications						
Labor	\$ 588	\$ -	\$ 588	1.0680	\$ 628	\$ 628
Non-Labor	1,880	16	1,896	1.0727	2,017	2,033
Total	<u>2,468</u>	<u>16</u>	<u>2,484</u>		<u>2,645</u>	<u>2,661</u>
E-2 Government Affairs						
Labor	1,534	-	1,534	1.0680	1,638	1,638
Non-Labor	2,157	-	2,157	1.0727	2,313	2,313
Total	<u>3,690</u>	<u>-</u>	<u>3,690</u>		<u>3,952</u>	<u>3,952</u>
E-3 External Affairs						
Labor	-	-	-	-	-	-
Non-Labor	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Total External Affairs						
Labor	2,122	-	2,122	1.0680	2,266	2,266
Non-Labor	4,036	16	4,052	1.0727	4,330	4,346
Total	<u>\$ 6,159</u>	<u>\$ 16</u>	<u>\$ 6,175</u>		<u>\$ 6,596</u>	<u>\$ 6,612</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: E External Affairs

Workpaper: E Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	40	64	70	78	81	18	19	19
Labor Costs	\$ 4,403	\$ 4,142	\$ 7,501	\$ 8,758	\$ 9,223	\$ 3,984	\$ 2,213	\$ 2,266
Non-Labor Costs	7,971	7,713	11,925	14,987	14,468	5,150	4,229	4,346
Total Costs	<u>\$ 12,373</u>	<u>\$ 11,855</u>	<u>\$ 19,426</u>	<u>\$ 23,745</u>	<u>\$ 23,691</u>	<u>\$ 9,133</u>	<u>\$ 6,443</u>	<u>\$ 6,612</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 47	\$ 94	\$ 49	\$ 42	\$ -	\$ -	\$ -
So Cal Gas	37	14	34	29	42	-	-	-
Subtotal - Utility	<u>60</u>	<u>61</u>	<u>128</u>	<u>79</u>	<u>84</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	906	71	286	271	330	24	24	25
Total Direct Assignments	<u>\$ 966</u>	<u>\$ 132</u>	<u>\$ 413</u>	<u>\$ 349</u>	<u>\$ 414</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 25</u>
ALLOCATIONS								
SDG&E	\$ 840	\$ 920	\$ 2,092	\$ 2,517	\$ 2,686	\$ 2,088	\$ 1,006	\$ 1,061
So Cal Gas	1,045	1,154	2,526	2,957	3,085	1,776	1,094	1,120
Subtotal - Utility	<u>1,885</u>	<u>2,073</u>	<u>4,618</u>	<u>5,474</u>	<u>5,771</u>	<u>3,863</u>	<u>2,100</u>	<u>2,181</u>
Global/Retained	9,522	9,649	14,395	17,921	17,506	5,246	4,318	4,406
Total Allocations	<u>\$ 11,408</u>	<u>\$ 11,723</u>	<u>\$ 19,013</u>	<u>\$ 23,395</u>	<u>\$ 23,276</u>	<u>\$ 9,109</u>	<u>\$ 6,418</u>	<u>\$ 6,587</u>
BILLED COSTS								
SDG&E	\$ 862	\$ 967	\$ 2,186	\$ 2,566	\$ 2,728	\$ 2,088	\$ 1,006	\$ 1,061
So Cal Gas	1,083	1,168	2,559	2,986	3,127	1,776	1,094	1,120
Subtotal - Utility	<u>1,945</u>	<u>2,134</u>	<u>4,745</u>	<u>5,553</u>	<u>5,855</u>	<u>3,863</u>	<u>2,100</u>	<u>2,181</u>
Global/Retained	10,429	9,720	14,681	18,192	17,836	5,270	4,342	4,431
Total Billed Costs	<u>\$ 12,373</u>	<u>\$ 11,855</u>	<u>\$ 19,426</u>	<u>\$ 23,745</u>	<u>\$ 23,691</u>	<u>\$ 9,133</u>	<u>\$ 6,443</u>	<u>\$ 6,612</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E External Affairs
 Cost Center: E-1 Communications
 Workpaper: E-1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	16	22	23	24	6	6	6
Labor Costs	\$ 365	\$ 385	\$ 1,434	\$ 2,008	\$ 2,192	\$ 1,036	\$ 588	\$ 588
Non-Labor Costs	2,872	2,576	4,686	6,728	9,627	2,059	1,896	1,896
Total Costs	<u>\$ 3,237</u>	<u>\$ 2,962</u>	<u>\$ 6,120</u>	<u>\$ 8,736</u>	<u>\$ 11,819</u>	<u>\$ 3,096</u>	<u>\$ 2,484</u>	<u>\$ 2,484</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 8	\$ 28	\$ 64	\$ 17	\$ 11	\$ -	\$ -	\$ -
So Cal Gas	\$ 37	\$ 14	\$ 14	\$ 10	\$ 9	\$ -	\$ -	\$ -
Subtotal - Utility	<u>45</u>	<u>42</u>	<u>78</u>	<u>27</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	\$ 17	\$ 35	\$ 35	\$ 7	\$ 33	\$ 23	\$ 23	\$ 23
Total Direct Assignments	<u>\$ 62</u>	<u>\$ 78</u>	<u>\$ 113</u>	<u>\$ 34</u>	<u>\$ 53</u>	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 23</u>
ALLOCATIONS								
SDG&E	\$ 369	\$ 408	\$ 733	\$ 1,018	\$ 1,027	\$ 649	\$ 468	\$ 485
So Cal Gas	447	505	864	1,182	1,165	686	485	485
Subtotal - Utility	<u>815</u>	<u>913</u>	<u>1,597</u>	<u>2,200</u>	<u>2,192</u>	<u>1,335</u>	<u>953</u>	<u>970</u>
Global/Retained	2,359	1,971	4,409	6,502	9,574	1,737	1,508	1,491
Total Allocations	<u>\$ 3,175</u>	<u>\$ 2,884</u>	<u>\$ 6,007</u>	<u>\$ 8,702</u>	<u>\$ 11,766</u>	<u>\$ 3,072</u>	<u>\$ 2,461</u>	<u>\$ 2,461</u>
BILLED COSTS								
SDG&E	\$ 376	\$ 436	\$ 798	\$ 1,035	\$ 1,038	\$ 649	\$ 468	\$ 485
So Cal Gas	484	519	878	1,192	1,174	686	485	485
Subtotal - Utility	<u>860</u>	<u>955</u>	<u>1,676</u>	<u>2,227</u>	<u>2,212</u>	<u>1,335</u>	<u>953</u>	<u>970</u>
Global/Retained	2,376	2,006	4,444	6,508	9,607	1,760	1,531	1,514
Total Billed Costs	<u>\$ 3,237</u>	<u>\$ 2,962</u>	<u>\$ 6,120</u>	<u>\$ 8,736</u>	<u>\$ 11,819</u>	<u>\$ 3,096</u>	<u>\$ 2,484</u>	<u>\$ 2,484</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: E External Affairs
Cost Center: E-1 Communications
Workpaper: E-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,038	\$ 1,174	\$ 9,607	\$ 11,819	24
Decreased advertising program at Corporate.	0	0	(7,335)	(7,335)	
Labor changes as a result of the reorganization and filling vacancies.	(568)	(565)	(588)	(1,721)	(18)
Lower consulting and other reductions due to the Reorganization.	(65)	(65)	(148)	(278)	
Change in Allocation 2009-2012	<u>80</u>	<u>(59)</u>	<u>(21)</u>	<u>(0)</u>	
Total Change from 2009	\$ (553)	\$ (689)	\$ (8,093)	\$ (9,335)	(18)
2012 - TEST YEAR	<u>\$ 485</u>	<u>\$ 485</u>	<u>\$ 1,514</u>	<u>\$ 2,484</u>	<u>6</u>
Allocations	\$ 485	\$ 485	\$ 1,491	\$ 2,461	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>23</u>	<u>23</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 485</u>	<u>\$ 485</u>	<u>\$ 1,514</u>	<u>\$ 2,484</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E External Affairs
 Cost Center: E-1 Communications
 Workpaper: E-1 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	16	22	23	24	6	6	6
Labor Costs	\$ 365	\$ 385	\$ 1,434	\$ 2,008	\$ 2,192	\$ 1,054	\$ 613	\$ 628
Non-Labor Costs	2,872	2,576	4,686	6,728	9,627	2,097	1,978	2,033
Total Costs	<u>\$ 3,237</u>	<u>\$ 2,962</u>	<u>\$ 6,120</u>	<u>\$ 8,736</u>	<u>\$ 11,819</u>	<u>\$ 3,151</u>	<u>\$ 2,592</u>	<u>\$ 2,661</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 8	\$ 28	\$ 64	\$ 17	\$ 11	\$ -	\$ -	\$ -
So Cal Gas	37	14	14	10	9	-	-	-
Subtotal - Utility	<u>45</u>	<u>42</u>	<u>78</u>	<u>27</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	17	35	35	7	33	24	24	25
Total Direct Assignments	<u>\$ 62</u>	<u>\$ 78</u>	<u>\$ 113</u>	<u>\$ 34</u>	<u>\$ 53</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 25</u>
ALLOCATIONS								
SDG&E	\$ 369	\$ 408	\$ 733	\$ 1,018	\$ 1,027	\$ 661	\$ 488	\$ 519
So Cal Gas	447	505	864	1,182	1,165	698	506	519
Subtotal - Utility	<u>815</u>	<u>913</u>	<u>1,597</u>	<u>2,200</u>	<u>2,192</u>	<u>1,359</u>	<u>994</u>	<u>1,038</u>
Global/Retained	2,359	1,971	4,409	6,502	9,574	1,769	1,574	1,598
Total Allocations	<u>\$ 3,175</u>	<u>\$ 2,884</u>	<u>\$ 6,007</u>	<u>\$ 8,702</u>	<u>\$ 11,766</u>	<u>\$ 3,128</u>	<u>\$ 2,568</u>	<u>\$ 2,636</u>
BILLED COSTS								
SDG&E	\$ 376	\$ 436	\$ 798	\$ 1,035	\$ 1,038	\$ 661	\$ 488	\$ 519
So Cal Gas	484	519	878	1,192	1,174	698	506	519
Subtotal - Utility	<u>860</u>	<u>955</u>	<u>1,676</u>	<u>2,227</u>	<u>2,212</u>	<u>1,359</u>	<u>994</u>	<u>1,038</u>
Global/Retained	2,376	2,006	4,444	6,508	9,607	1,792	1,598	1,623
Total Billed Costs	<u>\$ 3,237</u>	<u>\$ 2,962</u>	<u>\$ 6,120</u>	<u>\$ 8,736</u>	<u>\$ 11,819</u>	<u>\$ 3,151</u>	<u>\$ 2,592</u>	<u>\$ 2,661</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: E-1.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	5	11	11	11	2	2	2
Labor Costs	\$ 365	\$ 363	\$ 543	\$ 1,050	\$ 1,059	\$ 446	\$ 237	\$ 237
Non-Labor Costs	402	515	356	377	392	169	67	67
Total Costs	<u>\$ 767</u>	<u>\$ 878</u>	<u>\$ 899</u>	<u>\$ 1,427</u>	<u>\$ 1,451</u>	<u>\$ 615</u>	<u>\$ 304</u>	<u>\$ 304</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ -	\$ 38	\$ (13)	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	7	-	-	-	-	-	-	-
Subtotal - Utility	<u>10</u>	<u>-</u>	<u>38</u>	<u>(13)</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	3	20	20	(10)	-	-	-	-
Total Direct Assignments	<u>\$ 13</u>	<u>\$ 20</u>	<u>\$ 58</u>	<u>\$ (22)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 131	\$ 155	\$ 196	\$ 335	\$ 340	\$ 149	\$ 75	\$ 76
So Cal Gas	159	191	231	389	386	158	77	76
Subtotal - Utility	<u>290</u>	<u>346</u>	<u>427</u>	<u>725</u>	<u>725</u>	<u>307</u>	<u>152</u>	<u>152</u>
Global/Retained	465	513	414	725	725	307	152	152
Total Allocations	<u>\$ 754</u>	<u>\$ 859</u>	<u>\$ 841</u>	<u>\$ 1,449</u>	<u>\$ 1,450</u>	<u>\$ 615</u>	<u>\$ 304</u>	<u>\$ 304</u>
BILLED COSTS								
SDG&E	\$ 134	\$ 155	\$ 234	\$ 323	\$ 340	\$ 149	\$ 75	\$ 76
So Cal Gas	165	191	231	389	386	158	77	76
Subtotal - Utility	<u>300</u>	<u>346</u>	<u>464</u>	<u>712</u>	<u>726</u>	<u>307</u>	<u>152</u>	<u>152</u>
Global/Retained	467	533	435	715	725	307	152	152
Total Billed Costs	<u>\$ 767</u>	<u>\$ 878</u>	<u>\$ 899</u>	<u>\$ 1,427</u>	<u>\$ 1,451</u>	<u>\$ 615</u>	<u>\$ 304</u>	<u>\$ 304</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: E External Affairs
Dept: E-1 Communications
Cost Center: 1100-0169-CORPORATE COMMUNICATIONS
Workpaper: E-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 340	\$ 386	\$ 725	\$ 1,451	11
Transferred 9 FTEs to SDG&E/SoCal Gas.	(224)	(224)	(449)	(897)	(9)
Lower consulting due to cancellation of media relations contract and transfer of certain public relations consulting to SDG&E.	(63)	(62)	(125)	(250)	
Change in Allocation 2009-2012	<u>23</u>	<u>(23)</u>	<u>(0)</u>	<u>0</u>	
Total Change from 2009	\$ (264)	\$ (309)	\$ (573)	\$ (1,147)	(9)
2012 - TEST YEAR	<u>\$ 76</u>	<u>\$ 76</u>	<u>\$ 152</u>	<u>\$ 304</u>	<u>2</u>
2012 ALLOCATION METHOD					
Multi-Factor Split	<u>25.01%</u>	<u>24.99%</u>	<u>50.00%</u>	<u>100.00%</u>	
Allocations	\$ 76	\$ 76	\$ 152	\$ 304	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: E-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	5	11	11	11	2	2	2
Labor Costs	\$ 365	\$ 363	\$ 543	\$ 1,050	\$ 1,059	\$ 454	\$ 247	\$ 253
Non-Labor Costs	402	515	356	377	392	172	70	72
Total Costs	<u>\$ 767</u>	<u>\$ 878</u>	<u>\$ 899</u>	<u>\$ 1,427</u>	<u>\$ 1,451</u>	<u>\$ 626</u>	<u>\$ 317</u>	<u>\$ 325</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ -	\$ 38	\$ (13)	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	7	-	-	-	-	-	-	-
Subtotal - Utility	<u>10</u>	<u>-</u>	<u>38</u>	<u>(13)</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	3	20	20	(10)	-	-	-	-
Total Direct Assignments	<u>\$ 13</u>	<u>\$ 20</u>	<u>\$ 58</u>	<u>\$ (22)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 131	\$ 155	\$ 196	\$ 335	\$ 340	\$ 152	\$ 78	\$ 81
So Cal Gas	159	191	231	389	386	161	81	81
Subtotal - Utility	<u>290</u>	<u>346</u>	<u>427</u>	<u>725</u>	<u>725</u>	<u>313</u>	<u>159</u>	<u>163</u>
Global/Retained	465	513	414	725	725	313	159	163
Total Allocations	<u>\$ 754</u>	<u>\$ 859</u>	<u>\$ 841</u>	<u>\$ 1,449</u>	<u>\$ 1,450</u>	<u>\$ 626</u>	<u>\$ 317</u>	<u>\$ 325</u>
BILLED COSTS								
SDG&E	\$ 134	\$ 155	\$ 234	\$ 323	\$ 340	\$ 152	\$ 78	\$ 81
So Cal Gas	165	191	231	389	386	161	81	81
Subtotal - Utility	<u>300</u>	<u>346</u>	<u>464</u>	<u>712</u>	<u>726</u>	<u>313</u>	<u>159</u>	<u>163</u>
Global/Retained	467	533	435	715	725	313	159	163
Total Billed Costs	<u>\$ 767</u>	<u>\$ 878</u>	<u>\$ 899</u>	<u>\$ 1,427</u>	<u>\$ 1,451</u>	<u>\$ 626</u>	<u>\$ 317</u>	<u>\$ 325</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0456-CORP RESPONSIBILITY REPORT

Workpaper: E-1.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	2	2	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ 65	\$ 193	\$ 78	\$ -	\$ -
Non-Labor Costs	-	-	-	14	115	168	115	115
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 309</u>	<u>\$ 246</u>	<u>\$ 115</u>	<u>\$ 115</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 31	\$ 118	\$ 96	\$ 46	\$ 48
So Cal Gas	-	-	-	36	134	101	48	48
Subtotal - Utility	-	-	-	67	253	196	94	96
Global/Retained	-	-	-	12	56	49	22	20
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 309</u>	<u>\$ 246</u>	<u>\$ 115</u>	<u>\$ 115</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 31	\$ 118	\$ 96	\$ 46	\$ 48
So Cal Gas	-	-	-	36	134	101	48	48
Subtotal - Utility	-	-	-	67	253	196	94	96
Global/Retained	-	-	-	12	56	49	22	20
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 309</u>	<u>\$ 246</u>	<u>\$ 115</u>	<u>\$ 115</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-1 Communications
Cost Center: 1100-0456-CORP RESPONSIBILITY REPORT
Workpaper: E-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 118	\$ 134	\$ 56	\$ 309	2
Transferred FTE to cost center 1100-0157. See Recon workpaper E-2.3.	(39)	(39)	(16)	(93)	(1)
Transferred FTE to Sempra Generation.	(42)	(42)	(17)	(100)	(1)
Change in Allocation 2009-2012	10	(6)	(4)	(0)	
Total Change from 2009	\$ (70)	\$ (86)	\$ (36)	\$ (193)	(2)
2012 - TEST YEAR	<u>\$ 48</u>	<u>\$ 48</u>	<u>\$ 20</u>	<u>\$ 115</u>	<u>-</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 48	\$ 48	\$ 20	\$ 115	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ 48</u>	<u>\$ 48</u>	<u>\$ 20</u>	<u>\$ 115</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0456-CORP RESPONSIBILITY REPORT

Workpaper: E-1.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	2	2	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ 65	\$ 193	\$ 79	\$ -	\$ -
Non-Labor Costs	-	-	-	14	115	171	120	124
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 309</u>	<u>\$ 250</u>	<u>\$ 120</u>	<u>\$ 124</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 31	\$ 118	\$ 97	\$ 48	\$ 51
So Cal Gas	-	-	-	36	134	103	50	51
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>67</u>	<u>253</u>	<u>200</u>	<u>98</u>	<u>103</u>
Global/Retained	-	-	-	12	56	50	23	21
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 309</u>	<u>\$ 250</u>	<u>\$ 120</u>	<u>\$ 124</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 31	\$ 118	\$ 97	\$ 48	\$ 51
So Cal Gas	-	-	-	36	134	103	50	51
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>67</u>	<u>253</u>	<u>200</u>	<u>98</u>	<u>103</u>
Global/Retained	-	-	-	12	56	50	23	21
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 309</u>	<u>\$ 250</u>	<u>\$ 120</u>	<u>\$ 124</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: E-1.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	11	11	10	11	4	4	4
Labor Costs	\$ -	\$ 22	\$ 891	\$ 893	\$ 940	\$ 512	\$ 351	\$ 351
Non-Labor Costs	-	2	50	54	84	51	42	42
Total Costs	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 940</u>	<u>\$ 947</u>	<u>\$ 1,024</u>	<u>\$ 563</u>	<u>\$ 393</u>	<u>\$ 393</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 4	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	4	24	23	23	23
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 26</u>	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 23</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 4	\$ 330	\$ 371	\$ 383	\$ 210	\$ 148	\$ 154
So Cal Gas	-	5	388	431	435	222	153	154
Subtotal - Utility	<u>-</u>	<u>9</u>	<u>718</u>	<u>802</u>	<u>817</u>	<u>432</u>	<u>301</u>	<u>307</u>
Global/Retained	-	15	219	141	181	108	69	63
Total Allocations	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 937</u>	<u>\$ 944</u>	<u>\$ 998</u>	<u>\$ 540</u>	<u>\$ 370</u>	<u>\$ 370</u>
BILLED COSTS								
SDG&E	\$ -	\$ 4	\$ 333	\$ 371	\$ 385	\$ 210	\$ 148	\$ 154
So Cal Gas	-	5	388	431	435	222	153	154
Subtotal - Utility	<u>-</u>	<u>9</u>	<u>722</u>	<u>802</u>	<u>819</u>	<u>432</u>	<u>301</u>	<u>307</u>
Global/Retained	-	15	219	145	205	131	92	86
Total Billed Costs	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 940</u>	<u>\$ 947</u>	<u>\$ 1,024</u>	<u>\$ 563</u>	<u>\$ 393</u>	<u>\$ 393</u>

Sempra Energy Corporate Center

Allocation Reconciliation Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: E External Affairs
Dept: E-1 Communications
Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS
Workpaper: E-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 385	\$ 435	\$ 205	\$ 1,024	11
Decrease in labor and non-labor due to transfer of 7 FTES to SDG&E	(263)	(261)	(107)	(631)	(7)
Change in Allocation 2009-2012	32	(20)	(12)	(0)	
Total Change from 2009	\$ (231)	\$ (281)	\$ (119)	\$ (631)	(7)
2012 - TEST YEAR	<u>\$ 154</u>	<u>\$ 154</u>	<u>\$ 86</u>	<u>\$ 393</u>	<u>4</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 154	\$ 154	\$ 63	\$ 370	
Direct Assignments	(0)	(0)	23	23	
TOTAL 2012 ALLOCATIONS	<u>\$ 154</u>	<u>\$ 154</u>	<u>\$ 86</u>	<u>\$ 393</u>	
Direct Assignment Details					
Contract labor charge to Global BU	-	-	23	23	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: E-1.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	11	11	10	11	4	4	4
Labor Costs	\$ -	\$ 22	\$ 891	\$ 893	\$ 940	\$ 521	\$ 366	\$ 375
Non-Labor Costs	-	2	50	54	84	52	44	45
Total Costs	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 940</u>	<u>\$ 947</u>	<u>\$ 1,024</u>	<u>\$ 573</u>	<u>\$ 410</u>	<u>\$ 420</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 4	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	4	24	24	24	25
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 26</u>	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 25</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 4	\$ 330	\$ 371	\$ 383	\$ 214	\$ 154	\$ 164
So Cal Gas	-	5	388	431	435	226	160	164
Subtotal - Utility	<u>-</u>	<u>9</u>	<u>718</u>	<u>802</u>	<u>817</u>	<u>439</u>	<u>313</u>	<u>328</u>
Global/Retained	-	15	219	141	181	110	72	67
Total Allocations	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 937</u>	<u>\$ 944</u>	<u>\$ 998</u>	<u>\$ 549</u>	<u>\$ 386</u>	<u>\$ 395</u>
BILLED COSTS								
SDG&E	\$ -	\$ 4	\$ 333	\$ 371	\$ 385	\$ 214	\$ 154	\$ 164
So Cal Gas	-	5	388	431	435	226	160	164
Subtotal - Utility	<u>-</u>	<u>9</u>	<u>722</u>	<u>802</u>	<u>819</u>	<u>439</u>	<u>313</u>	<u>328</u>
Global/Retained	-	15	219	145	205	134	96	92
Total Billed Costs	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 940</u>	<u>\$ 947</u>	<u>\$ 1,024</u>	<u>\$ 573</u>	<u>\$ 410</u>	<u>\$ 420</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: E-1.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	1,348	846	2,972	5,137	8,282	947	947	947
Total Costs	<u>\$ 1,348</u>	<u>\$ 846</u>	<u>\$ 2,972</u>	<u>\$ 5,137</u>	<u>\$ 8,282</u>	<u>\$ 947</u>	<u>\$ 947</u>	<u>\$ 947</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,348	846	2,972	5,137	8,282	947	947	947
Total Allocations	<u>\$ 1,348</u>	<u>\$ 846</u>	<u>\$ 2,972</u>	<u>\$ 5,137</u>	<u>\$ 8,282</u>	<u>\$ 947</u>	<u>\$ 947</u>	<u>\$ 947</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,348	846	2,972	5,137	8,282	947	947	947
Total Billed Costs	<u>\$ 1,348</u>	<u>\$ 846</u>	<u>\$ 2,972</u>	<u>\$ 5,137</u>	<u>\$ 8,282</u>	<u>\$ 947</u>	<u>\$ 947</u>	<u>\$ 947</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-1 Communications
Cost Center: 1100-0208-INTERNET COMMUNICATIONS
Workpaper: E-1.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 8,282	\$ 8,282	-
Decrease due to transfer of advertising function to SDG&E	-	-	(7,335)	(7,335)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (7,335)	\$ (7,335)	-
2012 - TEST YEAR	\$ -	\$ -	\$ 947	\$ 947	-
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ 947	\$ 947	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ -	\$ -	\$ 947	\$ 947	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: E-1.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	1,348	846	2,972	5,137	8,282	964	988	1,016
Total Costs	<u>\$ 1,348</u>	<u>\$ 846</u>	<u>\$ 2,972</u>	<u>\$ 5,137</u>	<u>\$ 8,282</u>	<u>\$ 964</u>	<u>\$ 988</u>	<u>\$ 1,016</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,348	846	2,972	5,137	8,282	964	988	1,016
Total Allocations	<u>\$ 1,348</u>	<u>\$ 846</u>	<u>\$ 2,972</u>	<u>\$ 5,137</u>	<u>\$ 8,282</u>	<u>\$ 964</u>	<u>\$ 988</u>	<u>\$ 1,016</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1,348	846	2,972	5,137	8,282	964	988	1,016
Total Billed Costs	<u>\$ 1,348</u>	<u>\$ 846</u>	<u>\$ 2,972</u>	<u>\$ 5,137</u>	<u>\$ 8,282</u>	<u>\$ 964</u>	<u>\$ 988</u>	<u>\$ 1,016</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0294-CORPORATE HOSPITALITY

Workpaper: E-1.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	388	436	668	383	240	225	225	225
Total Costs	<u>\$ 388</u>	<u>\$ 436</u>	<u>\$ 668</u>	<u>\$ 383</u>	<u>\$ 240</u>	<u>\$ 225</u>	<u>\$ 225</u>	<u>\$ 225</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	(2)	-	-	-
Global/Retained	-	-	-	2	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	388	436	668	381	242	225	225	225
Total Allocations	<u>\$ 388</u>	<u>\$ 436</u>	<u>\$ 668</u>	<u>\$ 381</u>	<u>\$ 242</u>	<u>\$ 225</u>	<u>\$ 225</u>	<u>\$ 225</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	(2)	-	-	-
Global/Retained	388	436	668	383	242	225	225	225
Total Billed Costs	<u>\$ 388</u>	<u>\$ 436</u>	<u>\$ 668</u>	<u>\$ 383</u>	<u>\$ 240</u>	<u>\$ 225</u>	<u>\$ 225</u>	<u>\$ 225</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-1 Communications
Cost Center: 1100-0294-CORPORATE HOSPITALITY
Workpaper: E-1.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ (2)	\$ -	\$ 242	\$ 240	-
Reduction in Corporate Community Relations' Petco suite events.	2	-	(17)	(15)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 2	\$ -	\$ (17)	\$ (15)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ 225</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ 225	\$ 225	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ 225</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0294-CORPORATE HOSPITALITY

Workpaper: E-1.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	388	436	668	383	240	229	235	241
Total Costs	<u>\$ 388</u>	<u>\$ 436</u>	<u>\$ 668</u>	<u>\$ 383</u>	<u>\$ 240</u>	<u>\$ 229</u>	<u>\$ 235</u>	<u>\$ 241</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	(2)	-	-	-
Global/Retained	-	-	-	2	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	388	436	668	381	242	229	235	241
Total Allocations	<u>\$ 388</u>	<u>\$ 436</u>	<u>\$ 668</u>	<u>\$ 381</u>	<u>\$ 242</u>	<u>\$ 229</u>	<u>\$ 235</u>	<u>\$ 241</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	(2)	-	-	-
Global/Retained	388	436	668	383	242	229	235	241
Total Billed Costs	<u>\$ 388</u>	<u>\$ 436</u>	<u>\$ 668</u>	<u>\$ 383</u>	<u>\$ 240</u>	<u>\$ 229</u>	<u>\$ 235</u>	<u>\$ 241</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: E-1.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	733	777	640	764	513	500	500	500
Total Costs	<u>\$ 733</u>	<u>\$ 777</u>	<u>\$ 640</u>	<u>\$ 764</u>	<u>\$ 513</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 4	\$ 28	\$ 23	\$ 30	\$ 11	\$ -	\$ -	\$ -
So Cal Gas	30	14	14	10	9	-	-	-
Subtotal - Utility	<u>35</u>	<u>42</u>	<u>37</u>	<u>40</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	15	14	11	9	(0)	-	-
Total Direct Assignments	<u>\$ 48</u>	<u>\$ 58</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 28</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 238	\$ 249	\$ 208	\$ 281	\$ 186	\$ 194	\$ 200	\$ 208
So Cal Gas	288	309	245	326	211	205	207	208
Subtotal - Utility	<u>526</u>	<u>558</u>	<u>453</u>	<u>607</u>	<u>397</u>	<u>400</u>	<u>406</u>	<u>415</u>
Global/Retained	159	161	137	107	88	100	94	85
Total Allocations	<u>\$ 684</u>	<u>\$ 719</u>	<u>\$ 589</u>	<u>\$ 713</u>	<u>\$ 485</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
BILLED COSTS								
SDG&E	\$ 242	\$ 277	\$ 230	\$ 310	\$ 197	\$ 194	\$ 200	\$ 208
So Cal Gas	319	323	259	336	220	205	207	208
Subtotal - Utility	<u>560</u>	<u>600</u>	<u>489</u>	<u>647</u>	<u>417</u>	<u>400</u>	<u>406</u>	<u>415</u>
Global/Retained	173	177	151	118	97	100	94	85
Total Billed Costs	<u>\$ 733</u>	<u>\$ 777</u>	<u>\$ 640</u>	<u>\$ 764</u>	<u>\$ 513</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-1 Communications
Cost Center: 1100-0378-ANNUAL REPORT
Workpaper: E-1.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 197	\$ 220	\$ 97	\$ 513	-
Savings anticipated in Annual Report design and printing costs	(5)	(2)	(6)	(13)	
Change in Allocation 2009-2012	15	(10)	(6)	0	
Total Change from 2009	\$ 11	\$ (12)	\$ (12)	\$ (13)	-
2012 - TEST YEAR	<u>\$ 208</u>	<u>\$ 208</u>	<u>\$ 85</u>	<u>\$ 500</u>	<u>-</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 208	\$ 208	\$ 85	\$ 500	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ 208</u>	<u>\$ 208</u>	<u>\$ 85</u>	<u>\$ 500</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-1 Communications

Witness: Bruce Folkmann

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: E-1.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	733	777	640	764	513	509	521	535
Total Costs	<u>\$ 733</u>	<u>\$ 777</u>	<u>\$ 640</u>	<u>\$ 764</u>	<u>\$ 513</u>	<u>\$ 509</u>	<u>\$ 521</u>	<u>\$ 535</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 4	\$ 28	\$ 23	\$ 30	\$ 11	\$ -	\$ -	\$ -
So Cal Gas	30	14	14	10	9	-	-	-
Subtotal - Utility	<u>35</u>	<u>42</u>	<u>37</u>	<u>40</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	15	14	11	9	-	-	-
Total Direct Assignments	<u>\$ 48</u>	<u>\$ 58</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 238	\$ 249	\$ 208	\$ 281	\$ 186	\$ 198	\$ 208	\$ 222
So Cal Gas	288	309	245	326	211	209	216	222
Subtotal - Utility	<u>526</u>	<u>558</u>	<u>453</u>	<u>607</u>	<u>397</u>	<u>407</u>	<u>424</u>	<u>445</u>
Global/Retained	159	161	137	107	88	102	98	91
Total Allocations	<u>\$ 684</u>	<u>\$ 719</u>	<u>\$ 589</u>	<u>\$ 713</u>	<u>\$ 485</u>	<u>\$ 509</u>	<u>\$ 521</u>	<u>\$ 535</u>
BILLED COSTS								
SDG&E	\$ 242	\$ 277	\$ 230	\$ 310	\$ 197	\$ 198	\$ 208	\$ 222
So Cal Gas	319	323	259	336	220	209	216	222
Subtotal - Utility	<u>560</u>	<u>600</u>	<u>489</u>	<u>647</u>	<u>417</u>	<u>407</u>	<u>424</u>	<u>445</u>
Global/Retained	173	177	151	118	97	102	98	91
Total Billed Costs	<u>\$ 733</u>	<u>\$ 777</u>	<u>\$ 640</u>	<u>\$ 764</u>	<u>\$ 513</u>	<u>\$ 509</u>	<u>\$ 521</u>	<u>\$ 535</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E External Affairs
 Cost Center: E-2 Government Affairs
 Workpaper: E-2

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	8	10	10	13	12	13	13
Labor Costs	\$ 737	\$ 1,047	\$ 1,110	\$ 1,403	\$ 1,371	\$ 1,538	\$ 1,534	\$ 1,534
Non-Labor Costs	1,626	1,863	2,239	4,442	1,889	2,168	2,157	2,157
Total Costs	<u>\$ 2,363</u>	<u>\$ 2,910</u>	<u>\$ 3,349</u>	<u>\$ 5,845</u>	<u>\$ 3,260</u>	<u>\$ 3,706</u>	<u>\$ 3,691</u>	<u>\$ 3,691</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 20	\$ 32	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	\$ -	\$ -	\$ 11	\$ 19	\$ 6	\$ -	\$ -	\$ -
Subtotal - Utility	-	-	31	51	11	-	-	-
Global/Retained	\$ 9	\$ (10)	\$ 83	\$ 131	\$ (13)	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ 9</u>	<u>\$ (10)</u>	<u>\$ 114</u>	<u>\$ 182</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 46	\$ 48	\$ 280	\$ 380	\$ 341	\$ 501	\$ 497	\$ 507
So Cal Gas	56	59	352	463	410	574	564	563
Subtotal - Utility	102	107	632	843	751	1,075	1,061	1,070
Global/Retained	2,252	2,813	2,603	4,820	2,511	2,631	2,630	2,621
Total Allocations	<u>\$ 2,354</u>	<u>\$ 2,920</u>	<u>\$ 3,235</u>	<u>\$ 5,663</u>	<u>\$ 3,262</u>	<u>\$ 3,706</u>	<u>\$ 3,691</u>	<u>\$ 3,691</u>
BILLED COSTS								
SDG&E	\$ 46	\$ 48	\$ 300	\$ 412	\$ 346	\$ 501	\$ 497	\$ 507
So Cal Gas	56	59	363	482	416	574	564	563
Subtotal - Utility	102	107	663	894	762	1,075	1,061	1,070
Global/Retained	2,261	2,803	2,686	4,951	2,498	2,631	2,630	2,621
Total Billed Costs	<u>\$ 2,363</u>	<u>\$ 2,910</u>	<u>\$ 3,349</u>	<u>\$ 5,845</u>	<u>\$ 3,260</u>	<u>\$ 3,706</u>	<u>\$ 3,691</u>	<u>\$ 3,691</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: E External Affairs
Cost Center: E-2 Government Affairs
Workpaper: E-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 346	\$ 416	\$ 2,498	\$ 3,260	13
Labor changes as a result of the reorganization and filling vacancies.	87	104	159	350	
Increased political activity for the 2012 Presidential election.	-	-	60	60	
Increase in Washington office rent due to the escalation in contract terms.	-	-	20	20	
Change in Allocation 2009-2012	<u>73</u>	<u>43</u>	<u>(116)</u>	<u>(0)</u>	
Total Change from 2009	\$ 161	\$ 147	\$ 123	\$ 430	
2012 - TEST YEAR	<u>\$ 507</u>	<u>\$ 563</u>	<u>\$ 2,621</u>	<u>\$ 3,690</u>	<u>13</u>
Allocations	\$ 507	\$ 563	\$ 2,621	\$ 3,691	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 507</u>	<u>\$ 563</u>	<u>\$ 2,621</u>	<u>\$ 3,690</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E External Affairs
 Cost Center: E-2 Government Affairs
 Workpaper: E-2 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	8	10	10	13	12	13	13
Labor Costs	\$ 737	\$ 1,047	\$ 1,110	\$ 1,403	\$ 1,371	\$ 1,565	\$ 1,600	\$ 1,638
Non-Labor Costs	1,626	1,863	2,239	4,442	1,889	2,208	2,251	2,313
Total Costs	<u>\$ 2,363</u>	<u>\$ 2,910</u>	<u>\$ 3,348</u>	<u>\$ 5,845</u>	<u>\$ 3,260</u>	<u>\$ 3,773</u>	<u>\$ 3,851</u>	<u>\$ 3,952</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 20	\$ 32	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	11	19	6	-	-	-
Subtotal - Utility	-	-	31	50	12	-	-	-
Global/Retained	11	(10)	82	132	(13)	-	-	-
Total Direct Assignments	<u>\$ 11</u>	<u>\$ (10)</u>	<u>\$ 113</u>	<u>\$ 182</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 46	\$ 48	\$ 280	\$ 380	\$ 341	\$ 510	\$ 518	\$ 542
So Cal Gas	56	59	352	463	410	584	589	602
Subtotal - Utility	101	107	632	843	750	1,094	1,107	1,144
Global/Retained	2,252	2,813	2,603	4,820	2,511	2,679	2,744	2,808
Total Allocations	<u>\$ 2,353</u>	<u>\$ 2,921</u>	<u>\$ 3,235</u>	<u>\$ 5,662</u>	<u>\$ 3,261</u>	<u>\$ 3,773</u>	<u>\$ 3,851</u>	<u>\$ 3,952</u>
BILLED COSTS								
SDG&E	\$ 46	\$ 48	\$ 300	\$ 412	\$ 346	\$ 510	\$ 518	\$ 542
So Cal Gas	56	59	363	482	416	584	589	602
Subtotal - Utility	101	107	663	893	762	1,094	1,107	1,144
Global/Retained	2,262	2,803	2,685	4,951	2,498	2,679	2,744	2,808
Total Billed Costs	<u>\$ 2,363</u>	<u>\$ 2,910</u>	<u>\$ 3,348</u>	<u>\$ 5,845</u>	<u>\$ 3,260</u>	<u>\$ 3,773</u>	<u>\$ 3,851</u>	<u>\$ 3,952</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0150-VP - CORP RELATIONS

Workpaper: E-2.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	1	1	1	1	2	2
Labor Costs	\$ 338	\$ 573	\$ 300	\$ 413	\$ 332	\$ 325	\$ 325	\$ 325
Non-Labor Costs	206	122	503	410	142	326	326	326
Total Costs	<u>\$ 544</u>	<u>\$ 695</u>	<u>\$ 802</u>	<u>\$ 823</u>	<u>\$ 474</u>	<u>\$ 651</u>	<u>\$ 651</u>	<u>\$ 651</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 20	\$ 32	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	11	19	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>31</u>	<u>51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	79	129	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 46	\$ 37	\$ 80	\$ 80	\$ 59	\$ 159	\$ 150	\$ 155
So Cal Gas	56	46	97	97	70	174	164	164
Subtotal - Utility	<u>101</u>	<u>82</u>	<u>177</u>	<u>177</u>	<u>129</u>	<u>333</u>	<u>314</u>	<u>318</u>
Global/Retained	443	612	515	466	345	318	337	332
Total Allocations	<u>\$ 544</u>	<u>\$ 695</u>	<u>\$ 692</u>	<u>\$ 643</u>	<u>\$ 474</u>	<u>\$ 651</u>	<u>\$ 651</u>	<u>\$ 651</u>
BILLED COSTS								
SDG&E	\$ 46	\$ 37	\$ 99	\$ 112	\$ 59	\$ 159	\$ 150	\$ 155
So Cal Gas	56	46	108	116	70	174	164	164
Subtotal - Utility	<u>101</u>	<u>82</u>	<u>208</u>	<u>228</u>	<u>129</u>	<u>333</u>	<u>314</u>	<u>318</u>
Global/Retained	443	612	595	596	345	318	337	332
Total Billed Costs	<u>\$ 544</u>	<u>\$ 695</u>	<u>\$ 802</u>	<u>\$ 823</u>	<u>\$ 474</u>	<u>\$ 651</u>	<u>\$ 651</u>	<u>\$ 651</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: E External Affairs
Dept: E-2 Government Affairs
Cost Center: 1100-0150-VP - CORP RELATIONS
Workpaper: E-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 59	\$ 70	\$ 345	\$ 474	1
Consulting and additional division support after 2010 reorganization and reductions in E-3.	42	44	90	176	1
Change in Allocation 2009-2012	54	49	(103)	(0)	
Total Change from 2009	\$ 96	\$ 93	\$ (13)	\$ 176	1
2012 - TEST YEAR	<u>\$ 155</u>	<u>\$ 164</u>	<u>\$ 332</u>	<u>\$ 651</u>	<u>2</u>
2012 ALLOCATION METHOD					
Avg - VP Corporate Relations	<u>23.76%</u>	<u>25.17%</u>	<u>51.07%</u>	<u>100.00%</u>	
Allocations	\$ 155	\$ 164	\$ 332	\$ 651	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 155</u>	<u>\$ 164</u>	<u>\$ 332</u>	<u>\$ 651</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0150-VP - CORP RELATIONS

Workpaper: E-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	1	1	1	1	2	2
Labor Costs	\$ 338	\$ 573	\$ 300	\$ 413	\$ 332	\$ 330	\$ 339	\$ 347
Non-Labor Costs	206	122	503	410	142	332	340	350
Total Costs	<u>\$ 544</u>	<u>\$ 695</u>	<u>\$ 802</u>	<u>\$ 823</u>	<u>\$ 474</u>	<u>\$ 662</u>	<u>\$ 679</u>	<u>\$ 697</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 20	\$ 32	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	11	19	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>31</u>	<u>51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	79	129	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ 180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 46	\$ 37	\$ 80	\$ 80	\$ 59	\$ 162	\$ 157	\$ 165
So Cal Gas	56	46	97	97	70	177	171	175
Subtotal - Utility	<u>101</u>	<u>82</u>	<u>177</u>	<u>177</u>	<u>129</u>	<u>339</u>	<u>328</u>	<u>341</u>
Global/Retained	443	612	515	466	345	324	351	356
Total Allocations	<u>\$ 544</u>	<u>\$ 695</u>	<u>\$ 692</u>	<u>\$ 643</u>	<u>\$ 474</u>	<u>\$ 662</u>	<u>\$ 679</u>	<u>\$ 697</u>
BILLED COSTS								
SDG&E	\$ 46	\$ 37	\$ 99	\$ 112	\$ 59	\$ 162	\$ 157	\$ 165
So Cal Gas	56	46	108	116	70	177	171	175
Subtotal - Utility	<u>101</u>	<u>82</u>	<u>208</u>	<u>228</u>	<u>129</u>	<u>339</u>	<u>328</u>	<u>341</u>
Global/Retained	443	612	595	596	345	324	351	356
Total Billed Costs	<u>\$ 544</u>	<u>\$ 695</u>	<u>\$ 802</u>	<u>\$ 823</u>	<u>\$ 474</u>	<u>\$ 662</u>	<u>\$ 679</u>	<u>\$ 697</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: E-2.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	3	2	2	3	3	3	3
Labor Costs	\$ 399	\$ 450	\$ 275	\$ 227	\$ 312	\$ 398	\$ 398	\$ 398
Non-Labor Costs	679	688	733	629	617	647	647	647
Total Costs	<u>\$ 1,079</u>	<u>\$ 1,138</u>	<u>\$ 1,009</u>	<u>\$ 856</u>	<u>\$ 930</u>	<u>\$ 1,044</u>	<u>\$ 1,044</u>	<u>\$ 1,044</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	11	(10)	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 11</u>	<u>\$ (10)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,068	1,149	1,009	856	930	1,044	1,044	1,044
Total Allocations	<u>\$ 1,068</u>	<u>\$ 1,149</u>	<u>\$ 1,009</u>	<u>\$ 856</u>	<u>\$ 930</u>	<u>\$ 1,044</u>	<u>\$ 1,044</u>	<u>\$ 1,044</u>
BILLED COSTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	0	-	-	-	-	-	-
Global/Retained	1,079	1,138	1,009	856	930	1,044	1,044	1,044
Total Billed Costs	<u>\$ 1,079</u>	<u>\$ 1,138</u>	<u>\$ 1,009</u>	<u>\$ 856</u>	<u>\$ 930</u>	<u>\$ 1,044</u>	<u>\$ 1,044</u>	<u>\$ 1,044</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-2 Government Affairs
Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS
Workpaper: E-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 930	\$ 930	3
Partial year labor vacancy filled in 2009.	-	-	95	95	
Increase in office rent due to escalation in contract terms.	-	-	20	20	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ 115	\$ 115	
2012 - TEST YEAR	\$ -	\$ -	\$ 1,044	\$ 1,044	3
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ 0	\$ 0	\$ 1,044	\$ 1,044	
Direct Assignments	(0)	(0)	(0)	(0)	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: E-2.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	3	2	2	3	3	3	3
Labor Costs	\$ 399	\$ 450	\$ 275	\$ 227	\$ 312	\$ 404	\$ 415	\$ 425
Non-Labor Costs	679	688	733	629	617	659	675	694
Total Costs	<u>\$ 1,079</u>	<u>\$ 1,138</u>	<u>\$ 1,009</u>	<u>\$ 856</u>	<u>\$ 930</u>	<u>\$ 1,063</u>	<u>\$ 1,090</u>	<u>\$ 1,119</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	11	(10)	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 11</u>	<u>\$ (10)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,068	1,149	1,009	856	930	1,063	1,090	1,119
Total Allocations	<u>\$ 1,068</u>	<u>\$ 1,149</u>	<u>\$ 1,009</u>	<u>\$ 856</u>	<u>\$ 930</u>	<u>\$ 1,063</u>	<u>\$ 1,090</u>	<u>\$ 1,119</u>
BILLED COSTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	0	-	-	-	-	-	-
Global/Retained	1,079	1,138	1,009	856	930	1,063	1,090	1,119
Total Billed Costs	<u>\$ 1,079</u>	<u>\$ 1,138</u>	<u>\$ 1,009</u>	<u>\$ 856</u>	<u>\$ 930</u>	<u>\$ 1,063</u>	<u>\$ 1,090</u>	<u>\$ 1,119</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: E-2.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	4	4	4	5	5	5
Labor Costs	\$ -	\$ 23	\$ 339	\$ 406	\$ 323	\$ 481	\$ 499	\$ 499
Non-Labor Costs	-	6	117	56	69	73	73	73
Total Costs	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 457</u>	<u>\$ 462</u>	<u>\$ 392</u>	<u>\$ 554</u>	<u>\$ 572</u>	<u>\$ 572</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	3	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 11	\$ 179	\$ 181	\$ 156	\$ 216	\$ 226	\$ 230
So Cal Gas	-	14	230	228	196	266	276	276
Subtotal - Utility	<u>-</u>	<u>25</u>	<u>409</u>	<u>408</u>	<u>351</u>	<u>483</u>	<u>502</u>	<u>506</u>
Global/Retained	-	4	45	54	41	71	70	66
Total Allocations	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 454</u>	<u>\$ 462</u>	<u>\$ 392</u>	<u>\$ 554</u>	<u>\$ 572</u>	<u>\$ 572</u>
BILLED COSTS								
SDG&E	\$ -	\$ 11	\$ 179	\$ 181	\$ 156	\$ 216	\$ 226	\$ 230
So Cal Gas	-	14	230	228	196	266	276	276
Subtotal - Utility	<u>-</u>	<u>25</u>	<u>409</u>	<u>408</u>	<u>351</u>	<u>483</u>	<u>502</u>	<u>506</u>
Global/Retained	-	4	48	54	41	71	70	66
Total Billed Costs	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 457</u>	<u>\$ 462</u>	<u>\$ 392</u>	<u>\$ 554</u>	<u>\$ 572</u>	<u>\$ 572</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-2 Government Affairs
Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY
Workpaper: E-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 156	\$ 196	\$ 41	\$ 392	4
Full-year impact of 2 labor vacancies filled in 2009.	35	42	10	87	
Transferred 1 FTE from 1100-0456; see Recon workpaper E-1.2	37	45	11	93	1
Change in Allocation 2009-2012	<u>2</u>	<u>(6)</u>	<u>4</u>	<u>(0)</u>	
Total Change from 2009	\$ 74	\$ 80	\$ 25	\$ 180	1
2012 - TEST YEAR	<u>\$ 230</u>	<u>\$ 276</u>	<u>\$ 66</u>	<u>\$ 572</u>	<u>5</u>
2012 ALLOCATION METHOD					
Causal - Local Govt Affairs	<u>40.16%</u>	<u>48.29%</u>	<u>11.55%</u>	<u>100.00%</u>	
Allocations	\$ 230	\$ 276	\$ 66	\$ 572	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 230</u>	<u>\$ 276</u>	<u>\$ 66</u>	<u>\$ 572</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: E-2.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	4	4	4	5	5	5
Labor Costs	\$ -	\$ 23	\$ 339	\$ 406	\$ 323	\$ 490	\$ 521	\$ 533
Non-Labor Costs	-	6	117	56	69	74	76	78
Total Costs	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 457</u>	<u>\$ 462</u>	<u>\$ 392</u>	<u>\$ 564</u>	<u>\$ 597</u>	<u>\$ 611</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	3	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 11	\$ 179	\$ 181	\$ 156	\$ 220	\$ 236	\$ 245
So Cal Gas	-	14	230	228	196	271	288	295
Subtotal - Utility	<u>-</u>	<u>25</u>	<u>409</u>	<u>408</u>	<u>351</u>	<u>491</u>	<u>523</u>	<u>541</u>
Global/Retained	-	4	45	54	41	73	73	71
Total Allocations	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 454</u>	<u>\$ 462</u>	<u>\$ 392</u>	<u>\$ 564</u>	<u>\$ 597</u>	<u>\$ 611</u>
BILLED COSTS								
SDG&E	\$ -	\$ 11	\$ 179	\$ 181	\$ 156	\$ 220	\$ 236	\$ 245
So Cal Gas	-	14	230	228	196	271	288	295
Subtotal - Utility	<u>-</u>	<u>25</u>	<u>409</u>	<u>408</u>	<u>351</u>	<u>491</u>	<u>523</u>	<u>541</u>
Global/Retained	-	4	48	54	41	73	73	71
Total Billed Costs	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 457</u>	<u>\$ 462</u>	<u>\$ 392</u>	<u>\$ 564</u>	<u>\$ 597</u>	<u>\$ 611</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: E-2.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	740	1,047	851	3,131	853	914	914	914
Total Costs	<u>\$ 740</u>	<u>\$ 1,047</u>	<u>\$ 851</u>	<u>\$ 3,131</u>	<u>\$ 853</u>	<u>\$ 914</u>	<u>\$ 914</u>	<u>\$ 914</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	740	1,047	851	3,131	853	914	914	914
Total Allocations	<u>\$ 740</u>	<u>\$ 1,047</u>	<u>\$ 851</u>	<u>\$ 3,131</u>	<u>\$ 853</u>	<u>\$ 914</u>	<u>\$ 914</u>	<u>\$ 914</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	740	1,047	851	3,131	853	914	914	914
Total Billed Costs	<u>\$ 740</u>	<u>\$ 1,047</u>	<u>\$ 851</u>	<u>\$ 3,131</u>	<u>\$ 853</u>	<u>\$ 914</u>	<u>\$ 914</u>	<u>\$ 914</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-2 Government Affairs
Cost Center: 1100-0151-CORPORATE POLITICAL CONTR
Workpaper: E-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 853	\$ 853	-
Increased contributions for the 2012 Presidential election	-	-	60	60	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ 60	\$ 60	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 914</u>	<u>\$ 914</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ 914	\$ 914	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 914</u>	<u>\$ 914</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: E-2.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	740	1,047	851	3,131	853	931	954	980
Total Costs	<u>\$ 740</u>	<u>\$ 1,047</u>	<u>\$ 851</u>	<u>\$ 3,131</u>	<u>\$ 853</u>	<u>\$ 931</u>	<u>\$ 954</u>	<u>\$ 980</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	740	1,047	851	3,131	853	931	954	980
Total Allocations	<u>\$ 740</u>	<u>\$ 1,047</u>	<u>\$ 851</u>	<u>\$ 3,131</u>	<u>\$ 853</u>	<u>\$ 931</u>	<u>\$ 954</u>	<u>\$ 980</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	740	1,047	851	3,131	853	931	954	980
Total Billed Costs	<u>\$ 740</u>	<u>\$ 1,047</u>	<u>\$ 851</u>	<u>\$ 3,131</u>	<u>\$ 853</u>	<u>\$ 931</u>	<u>\$ 954</u>	<u>\$ 980</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0395-COMPLIANCE / REPORTING & ANALYSIS

Workpaper: E-2.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	2	3	1	1	1
Labor Costs	\$ -	\$ 1	\$ 52	\$ 162	\$ 197	\$ 125	\$ 103	\$ 103
Non-Labor Costs	-	0	9	22	27	25	16	16
Total Costs	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 60</u>	<u>\$ 183</u>	<u>\$ 224</u>	<u>\$ 150</u>	<u>\$ 119</u>	<u>\$ 119</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	2	(1)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 21	\$ 37	\$ 42	\$ 31	\$ 24	\$ 25
So Cal Gas	-	-	25	43	48	32	25	25
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>46</u>	<u>81</u>	<u>91</u>	<u>63</u>	<u>50</u>	<u>50</u>
Global/Retained	-	1	14	100	134	87	69	69
Total Allocations	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 60</u>	<u>\$ 181</u>	<u>\$ 225</u>	<u>\$ 150</u>	<u>\$ 119</u>	<u>\$ 119</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 21	\$ 37	\$ 42	\$ 31	\$ 24	\$ 25
So Cal Gas	-	-	25	43	48	32	25	25
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>46</u>	<u>81</u>	<u>91</u>	<u>63</u>	<u>50</u>	<u>50</u>
Global/Retained	-	1	14	102	133	87	69	69
Total Billed Costs	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 60</u>	<u>\$ 183</u>	<u>\$ 224</u>	<u>\$ 150</u>	<u>\$ 119</u>	<u>\$ 119</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-2 Government Affairs
Cost Center: 1100-0395-COMPLIANCE / REPORTING & ANALYSIS
Workpaper: E-2.5 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2009 - BASE YEAR	\$ 42	\$ 48	\$ 133	\$ 224	3
Staff reduction in 2010 Reorganization.	(22)	(22)	(60)	(105)	(2)
Change in Allocation 2009-2012	5	(1)	(3)	(0)	
Total Change from 2009	\$ (18)	\$ (23)	\$ (64)	\$ (105)	(2)
2012 - TEST YEAR	\$ 25	\$ 25	\$ 69	\$ 119	1
2012 ALLOCATION METHOD					
Multi-Factor Variation - Political	20.93%	20.92%	58.15%	100.00%	
Allocations	\$ 25	\$ 25	\$ 69	\$ 119	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 25	\$ 25	\$ 69	\$ 119	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0395-COMPLIANCE / REPORTING & ANALYSIS

Workpaper: E-2.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	2	3	1	1	1
Labor Costs	\$ -	\$ 1	\$ 52	\$ 162	\$ 197	\$ 127	\$ 107	\$ 110
Non-Labor Costs	-	0	9	22	27	26	17	17
Total Costs	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 60</u>	<u>\$ 183</u>	<u>\$ 224</u>	<u>\$ 153</u>	<u>\$ 124</u>	<u>\$ 127</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	2	(1)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 21	\$ 37	\$ 42	\$ 31	\$ 26	\$ 27
So Cal Gas	-	-	25	43	48	33	26	27
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>46</u>	<u>81</u>	<u>91</u>	<u>64</u>	<u>52</u>	<u>53</u>
Global/Retained	-	1	14	100	134	89	72	74
Total Allocations	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 60</u>	<u>\$ 181</u>	<u>\$ 225</u>	<u>\$ 153</u>	<u>\$ 124</u>	<u>\$ 127</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 21	\$ 37	\$ 42	\$ 31	\$ 26	\$ 27
So Cal Gas	-	-	25	43	48	33	26	27
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>46</u>	<u>81</u>	<u>91</u>	<u>64</u>	<u>52</u>	<u>53</u>
Global/Retained	-	1	14	102	133	89	72	74
Total Billed Costs	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 60</u>	<u>\$ 183</u>	<u>\$ 224</u>	<u>\$ 153</u>	<u>\$ 124</u>	<u>\$ 127</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-2 Government Affairs
 Cost Center: 1100-0163-FERC RELATIONS
 Workpaper: E-2.6

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	2	1	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 144	\$ 194	\$ 207	\$ 209	\$ 209	\$ 209
Non-Labor Costs	-	-	26	195	180	183	181	181
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 389</u>	<u>\$ 387</u>	<u>\$ 393</u>	<u>\$ 390</u>	<u>\$ 390</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	6	-	-	-
Subtotal - Utility	-	-	-	-	12	-	-	-
Global/Retained	-	-	-	-	(12)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 82	\$ 84	\$ 95	\$ 96	\$ 98
So Cal Gas	-	-	-	95	95	101	99	98
Subtotal - Utility	-	-	-	177	179	196	195	195
Global/Retained	-	-	170	212	208	196	195	195
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 389</u>	<u>\$ 387</u>	<u>\$ 393</u>	<u>\$ 390</u>	<u>\$ 390</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 82	\$ 90	\$ 95	\$ 96	\$ 98
So Cal Gas	-	-	-	95	102	101	99	98
Subtotal - Utility	-	-	-	177	191	196	195	195
Global/Retained	-	-	170	212	196	196	195	195
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 389</u>	<u>\$ 387</u>	<u>\$ 393</u>	<u>\$ 390</u>	<u>\$ 390</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-2 Government Affairs
Cost Center: 1100-0163-FERC RELATIONS
Workpaper: E-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 90	\$ 102	\$ 196	\$ 387	2
Change due to 2009 direct charges included in allocation for 2012	(5)	(5)	13	3	
Change in Allocation 2009-2012	13	1	(14)	-	
Total Change from 2009	\$ 8	\$ (4)	\$ (1)	\$ 3	-
2012 - TEST YEAR	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 195</u>	<u>\$ 390</u>	<u>2</u>
2012 ALLOCATION METHOD					
Multi-Factor Split	25.01%	24.99%	50.00%	100.00%	
Allocations	\$ 98	\$ 98	\$ 195	\$ 391	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 195</u>	<u>\$ 390</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-2 Government Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: E-2.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	2	1	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 144	\$ 194	\$ 207	\$ 213	\$ 218	\$ 224
Non-Labor Costs	-	-	26	195	180	187	189	194
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 389</u>	<u>\$ 387</u>	<u>\$ 400</u>	<u>\$ 407</u>	<u>\$ 418</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	6	-	-	-
Subtotal - Utility	-	-	-	-	12	-	-	-
Global/Retained	-	-	-	-	(12)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 82	\$ 84	\$ 97	\$ 100	\$ 104
So Cal Gas	-	-	-	95	95	103	104	104
Subtotal - Utility	-	-	-	177	179	200	204	209
Global/Retained	-	-	170	212	208	200	204	209
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 389</u>	<u>\$ 387</u>	<u>\$ 400</u>	<u>\$ 407</u>	<u>\$ 418</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 82	\$ 90	\$ 97	\$ 100	\$ 104
So Cal Gas	-	-	-	95	102	103	104	104
Subtotal - Utility	-	-	-	177	191	200	204	209
Global/Retained	-	-	170	212	196	200	204	209
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 389</u>	<u>\$ 387</u>	<u>\$ 400</u>	<u>\$ 407</u>	<u>\$ 418</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E External Affairs
 Cost Center: E-3 External Affairs
 Workpaper: E-3

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	30	40	38	45	44	0	0	0
Labor Costs	\$ 3,300	\$ 2,710	\$ 4,957	\$ 5,347	\$ 5,660	\$ 1,341	\$ -	\$ -
Non-Labor Costs	3,473	3,273	5,000	3,817	2,952	830	-	-
Total Costs	<u>\$ 6,774</u>	<u>\$ 5,983</u>	<u>\$ 9,958</u>	<u>\$ 9,164</u>	<u>\$ 8,612</u>	<u>\$ 2,171</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 19	\$ 10	\$ -	\$ 25	\$ -	\$ -	\$ -
So Cal Gas	\$ -	\$ -	\$ 8	\$ -	\$ 27	\$ -	\$ -	\$ -
Subtotal - Utility	<u>15</u>	<u>19</u>	<u>18</u>	<u>-</u>	<u>53</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	\$ 879	\$ 46	\$ 169	\$ 132	\$ 310	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ 893</u>	<u>\$ 65</u>	<u>\$ 187</u>	<u>\$ 132</u>	<u>\$ 363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 426	\$ 464	\$ 1,078	\$ 1,119	\$ 1,318	\$ 901	\$ -	\$ -
So Cal Gas	543	589	1,310	1,312	1,510	485	-	-
Subtotal - Utility	<u>969</u>	<u>1,053</u>	<u>2,388</u>	<u>2,431</u>	<u>2,828</u>	<u>1,386</u>	<u>-</u>	<u>-</u>
Global/Retained	4,911	4,865	7,382	6,600	5,421	785	-	-
Total Allocations	<u>\$ 5,880</u>	<u>\$ 5,918</u>	<u>\$ 9,771</u>	<u>\$ 9,031</u>	<u>\$ 8,249</u>	<u>\$ 2,170</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 441	\$ 483	\$ 1,088	\$ 1,119	\$ 1,344	\$ 901	\$ -	\$ -
So Cal Gas	543	589	1,318	1,313	1,537	485	-	-
Subtotal - Utility	<u>983</u>	<u>1,072</u>	<u>2,406</u>	<u>2,432</u>	<u>2,881</u>	<u>1,386</u>	<u>-</u>	<u>-</u>
Global/Retained	5,790	4,911	7,551	6,732	5,731	785	-	-
Total Billed Costs	<u>\$ 6,774</u>	<u>\$ 5,983</u>	<u>\$ 9,958</u>	<u>\$ 9,164</u>	<u>\$ 8,612</u>	<u>\$ 2,171</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: E External Affairs
Cost Center: E-3 External Affairs
Workpaper: E-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 30,310	\$ 30,460	\$ 89,894	\$ 150,665	44
Eliminated or transferred department, as a result of the 2010 reorganization.	(16,695)	(17,265)	(32,863)	(66,823)	(44)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (30,310)	\$ (30,460)	\$ (89,894)	\$ (66,823)	(44)
2012 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	-
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ -	\$ -	\$ -	\$ -	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E External Affairs
 Cost Center: E-3 External Affairs
 Workpaper: E-3 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	30	40	38	45	44	0	0	0
Labor Costs	\$ 3,300	\$ 2,710	\$ 4,957	\$ 5,347	\$ 5,660	\$ 1,365	\$ -	\$ -
Non-Labor Costs	3,473	3,273	5,000	3,817	2,952	845	-	-
Total Costs	<u>\$ 6,774</u>	<u>\$ 5,983</u>	<u>\$ 9,958</u>	<u>\$ 9,164</u>	<u>\$ 8,612</u>	<u>\$ 2,210</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 19	\$ 10	\$ -	\$ 25	\$ -	\$ -	\$ -
So Cal Gas	-	-	8	-	27	-	-	-
Subtotal - Utility	<u>15</u>	<u>19</u>	<u>18</u>	<u>-</u>	<u>53</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	879	46	169	132	310	-	-	-
Total Direct Assignments	<u>\$ 893</u>	<u>\$ 65</u>	<u>\$ 187</u>	<u>\$ 132</u>	<u>\$ 363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 426	\$ 464	\$ 1,078	\$ 1,119	\$ 1,318	\$ 917	\$ -	\$ -
So Cal Gas	543	589	1,310	1,312	1,510	494	-	-
Subtotal - Utility	<u>969</u>	<u>1,053</u>	<u>2,388</u>	<u>2,431</u>	<u>2,828</u>	<u>1,410</u>	<u>-</u>	<u>-</u>
Global/Retained	4,911	4,865	7,382	6,600	5,421	799	-	-
Total Allocations	<u>\$ 5,880</u>	<u>\$ 5,918</u>	<u>\$ 9,771</u>	<u>\$ 9,031</u>	<u>\$ 8,249</u>	<u>\$ 2,209</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 441	\$ 483	\$ 1,088	\$ 1,119	\$ 1,344	\$ 917	\$ -	\$ -
So Cal Gas	543	589	1,318	1,313	1,537	494	-	-
Subtotal - Utility	<u>983</u>	<u>1,072</u>	<u>2,406</u>	<u>2,432</u>	<u>2,881</u>	<u>1,411</u>	<u>-</u>	<u>-</u>
Global/Retained	5,790	4,911	7,551	6,732	5,731	799	-	-
Total Billed Costs	<u>\$ 6,774</u>	<u>\$ 5,983</u>	<u>\$ 9,958</u>	<u>\$ 9,164</u>	<u>\$ 8,612</u>	<u>\$ 2,210</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0147-EVP - EXTERNAL RELATIONS

Workpaper: E-3.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	2	2	0	0	0
Labor Costs	\$ 1	\$ 210	\$ 418	\$ 477	\$ 482	\$ 115	\$ -	\$ -
Non-Labor Costs	0	43	293	251	166	72	-	-
Total Costs	<u>\$ 1</u>	<u>\$ 254</u>	<u>\$ 711</u>	<u>\$ 728</u>	<u>\$ 648</u>	<u>\$ 187</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	8	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	45	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 0	\$ 35	\$ 123	\$ 129	\$ 122	\$ 29	\$ -	\$ -
So Cal Gas	0	44	150	155	144	32	-	-
Subtotal - Utility	<u>0</u>	<u>79</u>	<u>272</u>	<u>283</u>	<u>267</u>	<u>61</u>	<u>-</u>	<u>-</u>
Global/Retained	1	175	378	444	382	126	-	-
Total Allocations	<u>\$ 1</u>	<u>\$ 254</u>	<u>\$ 650</u>	<u>\$ 728</u>	<u>\$ 648</u>	<u>\$ 187</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 0	\$ 35	\$ 130	\$ 129	\$ 122	\$ 29	\$ -	\$ -
So Cal Gas	0	44	158	155	144	32	-	-
Subtotal - Utility	<u>0</u>	<u>79</u>	<u>288</u>	<u>283</u>	<u>267</u>	<u>61</u>	<u>-</u>	<u>-</u>
Global/Retained	1	175	423	444	382	126	-	-
Total Billed Costs	<u>\$ 1</u>	<u>\$ 254</u>	<u>\$ 711</u>	<u>\$ 728</u>	<u>\$ 648</u>	<u>\$ 187</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-0147-EVP - EXTERNAL RELATIONS
Workpaper: E-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 122	\$ 144	\$ 382	\$ 648	2
Eliminated cost center as a result of the 2010 Reorganization	(122)	(144)	(382)	(648)	(2)
Change in Allocation 2009-2012	-	-	-	-	-
Total Change from 2009	\$ (122)	\$ (144)	\$ (382)	\$ (648)	(2)
2012 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0147-EVP - EXTERNAL RELATIONS

Workpaper: E-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	2	2	0	0	0
Labor Costs	\$ 1	\$ 210	\$ 418	\$ 477	\$ 482	\$ 117	\$ -	\$ -
Non-Labor Costs	0	43	293	251	166	74	-	-
Total Costs	<u>\$ 1</u>	<u>\$ 254</u>	<u>\$ 711</u>	<u>\$ 728</u>	<u>\$ 648</u>	<u>\$ 190</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	8	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	45	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 0	\$ 35	\$ 123	\$ 129	\$ 122	\$ 29	\$ -	\$ -
So Cal Gas	0	44	150	155	144	32	-	-
Subtotal - Utility	<u>0</u>	<u>79</u>	<u>272</u>	<u>283</u>	<u>267</u>	<u>62</u>	<u>-</u>	<u>-</u>
Global/Retained	1	175	378	444	382	129	-	-
Total Allocations	<u>\$ 1</u>	<u>\$ 254</u>	<u>\$ 650</u>	<u>\$ 728</u>	<u>\$ 648</u>	<u>\$ 190</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 0	\$ 35	\$ 130	\$ 129	\$ 122	\$ 29	\$ -	\$ -
So Cal Gas	0	44	158	155	144	32	-	-
Subtotal - Utility	<u>0</u>	<u>79</u>	<u>288</u>	<u>283</u>	<u>267</u>	<u>62</u>	<u>-</u>	<u>-</u>
Global/Retained	1	175	423	444	382	129	-	-
Total Billed Costs	<u>\$ 1</u>	<u>\$ 254</u>	<u>\$ 711</u>	<u>\$ 728</u>	<u>\$ 648</u>	<u>\$ 190</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0379-VP - REGULATORY AFFAIRS

Workpaper: E-3.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	7	1	1	1	1	0	0	0
Labor Costs	\$ 1,197	\$ 86	\$ 343	\$ 350	\$ 359	\$ 83	\$ -	\$ -
Non-Labor Costs	688	88	170	116	207	69	-	-
Total Costs	<u>\$ 1,885</u>	<u>\$ 174</u>	<u>\$ 513</u>	<u>\$ 466</u>	<u>\$ 567</u>	<u>\$ 153</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	273	-	-	8	-	-	-	-
Total Direct Assignments	<u>\$ 273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 2	\$ 23	\$ 47	\$ 65	\$ 64	\$ -	\$ -
So Cal Gas	-	3	27	54	74	8	-	-
Subtotal - Utility	<u>-</u>	<u>5</u>	<u>51</u>	<u>101</u>	<u>139</u>	<u>71</u>	<u>-</u>	<u>-</u>
Global/Retained	1,613	169	462	357	428	81	-	-
Total Allocations	<u>\$ 1,613</u>	<u>\$ 174</u>	<u>\$ 513</u>	<u>\$ 458</u>	<u>\$ 567</u>	<u>\$ 153</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 2	\$ 23	\$ 47	\$ 65	\$ 64	\$ -	\$ -
So Cal Gas	0	3	27	54	74	8	-	-
Subtotal - Utility	<u>0</u>	<u>5</u>	<u>51</u>	<u>101</u>	<u>139</u>	<u>71</u>	<u>-</u>	<u>-</u>
Global/Retained	1,885	169	462	365	428	81	-	-
Total Billed Costs	<u>\$ 1,885</u>	<u>\$ 174</u>	<u>\$ 513</u>	<u>\$ 466</u>	<u>\$ 567</u>	<u>\$ 153</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-0379-VP - REGULATORY AFFAIRS
Workpaper: E-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 65	\$ 74	\$ 428	\$ 567	1
Eliminated cost center as a result of the 2010 Reorganization	(65)	(74)	(428)	(567)	(1)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (65)	\$ (74)	\$ (428)	\$ (567)	(1)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0379-VP - REGULATORY AFFAIRS

Workpaper: E-3.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	7	1	1	1	1	0	0	0
Labor Costs	\$ 1,197	\$ 86	\$ 343	\$ 350	\$ 359	\$ 84	\$ -	\$ -
Non-Labor Costs	688	88	170	116	207	71	-	-
Total Costs	<u>\$ 1,885</u>	<u>\$ 174</u>	<u>\$ 513</u>	<u>\$ 466</u>	<u>\$ 567</u>	<u>\$ 155</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	273	-	-	8	-	-	-	-
Total Direct Assignments	<u>\$ 273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 2	\$ 23	\$ 47	\$ 65	\$ 65	\$ -	\$ -
So Cal Gas	-	3	27	54	74	8	-	-
Subtotal - Utility	-	5	51	101	139	73	-	-
Global/Retained	1,613	169	462	357	428	83	-	-
Total Allocations	<u>\$ 1,613</u>	<u>\$ 174</u>	<u>\$ 513</u>	<u>\$ 458</u>	<u>\$ 567</u>	<u>\$ 155</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 2	\$ 23	\$ 47	\$ 65	\$ 65	\$ -	\$ -
So Cal Gas	0	3	27	54	74	8	-	-
Subtotal - Utility	0	5	51	101	139	73	-	-
Global/Retained	1,885	169	462	365	428	83	-	-
Total Billed Costs	<u>\$ 1,885</u>	<u>\$ 174</u>	<u>\$ 513</u>	<u>\$ 466</u>	<u>\$ 567</u>	<u>\$ 155</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0400-CORPORATE LEGISLATIVE POL

Workpaper: E-3.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	3	5	5	0	0	0
Labor Costs	\$ -	\$ 31	\$ 377	\$ 366	\$ 550	\$ 133	\$ -	\$ -
Non-Labor Costs	-	0	16	10	118	29	-	-
Total Costs	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 393</u>	<u>\$ 376</u>	<u>\$ 668</u>	<u>\$ 162</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(1)	1	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 10	\$ 138	\$ 148	\$ 256	\$ 63	\$ -	\$ -
So Cal Gas	-	12	163	172	291	67	-	-
Subtotal - Utility	<u>-</u>	<u>22</u>	<u>301</u>	<u>320</u>	<u>547</u>	<u>130</u>	<u>-</u>	<u>-</u>
Global/Retained	-	10	91	56	121	32	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 392</u>	<u>\$ 376</u>	<u>\$ 668</u>	<u>\$ 162</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 10	\$ 138	\$ 148	\$ 256	\$ 63	\$ -	\$ -
So Cal Gas	-	12	163	172	291	67	-	-
Subtotal - Utility	<u>-</u>	<u>22</u>	<u>301</u>	<u>320</u>	<u>547</u>	<u>130</u>	<u>-</u>	<u>-</u>
Global/Retained	-	9	92	56	121	32	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 393</u>	<u>\$ 376</u>	<u>\$ 668</u>	<u>\$ 162</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-0400-CORPORATE LEGISLATIVE POL
Workpaper: E-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 256	\$ 291	\$ 121	\$ 668	5
Eliminated cost center as a result of the 2010 Reorganization	(256)	(291)	(121)	(668)	(5)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (256)	\$ (291)	\$ (121)	\$ (668)	(5)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0400-CORPORATE LEGISLATIVE POL

Workpaper: E-3.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	3	5	5	0	0	0
Labor Costs	\$ -	\$ 31	\$ 377	\$ 366	\$ 550	\$ 135	\$ -	\$ -
Non-Labor Costs	-	0	16	10	118	30	-	-
Total Costs	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 392</u>	<u>\$ 375</u>	<u>\$ 668</u>	<u>\$ 165</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 10	\$ 138	\$ 148	\$ 256	\$ 64	\$ -	\$ -
So Cal Gas	-	12	163	172	291	68	-	-
Subtotal - Utility	-	21	301	319	547	132	-	-
Global/Retained	-	10	91	56	121	33	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 392</u>	<u>\$ 375</u>	<u>\$ 668</u>	<u>\$ 165</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 10	\$ 138	\$ 148	\$ 256	\$ 64	\$ -	\$ -
So Cal Gas	-	12	163	172	291	68	-	-
Subtotal - Utility	-	21	301	319	547	132	-	-
Global/Retained	-	10	91	56	121	33	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 392</u>	<u>\$ 375</u>	<u>\$ 668</u>	<u>\$ 165</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0148-ENVIROMENTAL & REG AFFAIRS

Workpaper: E-3.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	2	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 214	\$ 85	\$ -	\$ -
Non-Labor Costs	-	-	-	-	81	27	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 112</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	15	-	-	-
Global/Retained	-	-	-	-	34	1	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ -	\$ -
So Cal Gas	-	-	-	-	-	46	-	-
Subtotal - Utility	-	-	-	-	-	89	-	-
Global/Retained	-	-	-	-	246	22	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246</u>	<u>\$ 111</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 43	\$ -	\$ -
So Cal Gas	-	-	-	-	1	46	-	-
Subtotal - Utility	-	-	-	-	15	89	-	-
Global/Retained	-	-	-	-	280	23	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 112</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-0148-ENVIROMENTAL & REG AFFAIRS
Workpaper: E-3.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 14	\$ 1	\$ 279	\$ 295	2
Eliminated cost center as a result of the 2010 Reorganization	(14)	(1)	(279)	(295)	(2)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (14)	\$ (1)	\$ (279)	\$ (295)	(2)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0148-ENVIROMENTAL & REG AFFAIRS

Workpaper: E-3.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	2	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 214	\$ 86	\$ -	\$ -
Non-Labor Costs	-	-	-	-	81	28	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 114</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	16	-	-	-
Global/Retained	-	-	-	-	33	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ -	\$ -
So Cal Gas	-	-	-	-	-	47	-	-
Subtotal - Utility	-	-	-	-	-	91	-	-
Global/Retained	-	-	-	-	246	23	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246</u>	<u>\$ 114</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 44	\$ -	\$ -
So Cal Gas	-	-	-	-	1	47	-	-
Subtotal - Utility	-	-	-	-	16	91	-	-
Global/Retained	-	-	-	-	279	23	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 114</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs
 Cost Center: 1100-0006-COMPLIANCE
 Workpaper: E-3.5

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	3	1	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ 10	\$ 281	\$ 36	\$ -	\$ -
Non-Labor Costs	-	-	-	19	95	32	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 376</u>	<u>\$ 68</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	1	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 11	\$ 144	\$ 33	\$ -	\$ -
So Cal Gas	-	-	-	13	164	35	-	-
Subtotal - Utility	-	-	-	24	308	68	-	-
Global/Retained	-	-	-	4	68	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 376</u>	<u>\$ 68</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 11	\$ 144	\$ 33	\$ -	\$ -
So Cal Gas	-	-	-	13	164	35	-	-
Subtotal - Utility	-	-	-	24	308	68	-	-
Global/Retained	-	-	-	5	68	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 376</u>	<u>\$ 68</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-0006-COMPLIANCE
Workpaper: E-3.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 144	\$ 164	\$ 68	\$ 377	1
Eliminated cost center as a result of the 2010 Reorganization	(144)	(164)	(68)	(377)	(1)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (144)	\$ (164)	\$ (68)	\$ (377)	(1)
2012 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs
 Cost Center: 1100-0006-COMPLIANCE
 Workpaper: E-3.5 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	3	1	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ 10	\$ 281	\$ 37	\$ -	\$ -
Non-Labor Costs	-	-	-	19	95	32	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 377</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 11	\$ 144	\$ 34	\$ -	\$ -
So Cal Gas	-	-	-	13	164	35	-	-
Subtotal - Utility	-	-	-	24	308	69	-	-
Global/Retained	-	-	-	4	68	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 377</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 11	\$ 144	\$ 34	\$ -	\$ -
So Cal Gas	-	-	-	13	164	35	-	-
Subtotal - Utility	-	-	-	24	308	69	-	-
Global/Retained	-	-	-	4	68	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 377</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0164-SVP COMMS & COMMUNITY PAR

Workpaper: E-3.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	2	2	0	0	0
Labor Costs	\$ -	\$ 88	\$ 407	\$ 424	\$ 435	\$ 104	\$ -	\$ -
Non-Labor Costs	-	8	77	79	51	63	-	-
Total Costs	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 484</u>	<u>\$ 503</u>	<u>\$ 486</u>	<u>\$ 167</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	11	(1)	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 21	\$ 131	\$ 160	\$ 155	\$ 42	\$ -	\$ -
So Cal Gas	-	27	161	194	184	95	-	-
Subtotal - Utility	<u>-</u>	<u>48</u>	<u>292</u>	<u>354</u>	<u>339</u>	<u>137</u>	<u>-</u>	<u>-</u>
Global/Retained	-	48	181	150	147	30	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 473</u>	<u>\$ 504</u>	<u>\$ 486</u>	<u>\$ 167</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 21	\$ 131	\$ 160	\$ 155	\$ 42	\$ -	\$ -
So Cal Gas	-	27	161	194	184	95	-	-
Subtotal - Utility	<u>-</u>	<u>48</u>	<u>292</u>	<u>354</u>	<u>339</u>	<u>137</u>	<u>-</u>	<u>-</u>
Global/Retained	-	48	192	149	147	30	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 484</u>	<u>\$ 503</u>	<u>\$ 486</u>	<u>\$ 167</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-0164-SVP COMMS & COMMUNITY PAR
Workpaper: E-3.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 155	\$ 184	\$ 147	\$ 486	2
Eliminated cost center as a result of the 2010 Reorganization	(155)	(184)	(147)	(486)	(2)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (155)	\$ (184)	\$ (147)	\$ (486)	(2)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0164-SVP COMMS & COMMUNITY PAR

Workpaper: E-3.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	2	2	2	0	0	0
Labor Costs	\$ -	\$ 88	\$ 407	\$ 424	\$ 435	\$ 106	\$ -	\$ -
Non-Labor Costs	-	8	77	79	51	64	-	-
Total Costs	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 484</u>	<u>\$ 503</u>	<u>\$ 486</u>	<u>\$ 170</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	10	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 21	\$ 131	\$ 160	\$ 155	\$ 43	\$ -	\$ -
So Cal Gas	-	27	161	194	184	97	-	-
Subtotal - Utility	<u>-</u>	<u>48</u>	<u>292</u>	<u>353</u>	<u>339</u>	<u>140</u>	<u>-</u>	<u>-</u>
Global/Retained	-	48	181	150	147	30	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 473</u>	<u>\$ 503</u>	<u>\$ 486</u>	<u>\$ 170</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 21	\$ 131	\$ 160	\$ 155	\$ 43	\$ -	\$ -
So Cal Gas	-	27	161	194	184	97	-	-
Subtotal - Utility	<u>-</u>	<u>48</u>	<u>293</u>	<u>353</u>	<u>339</u>	<u>140</u>	<u>-</u>	<u>-</u>
Global/Retained	-	48	191	150	147	30	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ 484</u>	<u>\$ 503</u>	<u>\$ 486</u>	<u>\$ 170</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1398-COMMUNITY REL - SAN DIEGO

Workpaper: E-3.7

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	1	4	4	0	0	0
Labor Costs	\$ -	\$ -	\$ 152	\$ 347	\$ 345	\$ 78	\$ -	\$ -
Non-Labor Costs	-	-	37	63	127	25	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 410</u>	<u>\$ 472</u>	<u>\$ 103</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	4	-	-	-
Global/Retained	-	-	-	26	67	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 71</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 43	\$ 97	\$ 117	\$ 103	\$ -	\$ -
So Cal Gas	-	-	50	113	133	-	-	-
Subtotal - Utility	-	-	93	210	250	103	-	-
Global/Retained	-	-	96	174	151	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 384</u>	<u>\$ 401</u>	<u>\$ 103</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 43	\$ 97	\$ 121	\$ 103	\$ -	\$ -
So Cal Gas	-	-	50	113	133	-	-	-
Subtotal - Utility	-	-	93	210	254	103	-	-
Global/Retained	-	-	96	200	218	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 410</u>	<u>\$ 472</u>	<u>\$ 103</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-1398-COMMUNITY REL - SAN DIEGO
Workpaper: E-3.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 121	\$ 133	\$ 217	\$ 472	4
Eliminated cost center as a result of the 2010 Reorganization	(121)	(133)	(217)	(472)	(4)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (121)	\$ (133)	\$ (217)	\$ (472)	(4)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1398-COMMUNITY REL - SAN DIEGO

Workpaper: E-3.7 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	1	4	4	0	0	0
Labor Costs	\$ -	\$ -	\$ 152	\$ 347	\$ 345	\$ 79	\$ -	\$ -
Non-Labor Costs	-	-	37	63	127	25	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 410</u>	<u>\$ 472</u>	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	26	66	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 43	\$ 97	\$ 117	\$ 105	\$ -	\$ -
So Cal Gas	-	-	50	113	133	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>93</u>	<u>210</u>	<u>251</u>	<u>105</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	96	174	151	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 384</u>	<u>\$ 402</u>	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 43	\$ 97	\$ 121	\$ 105	\$ -	\$ -
So Cal Gas	-	-	50	113	133	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>93</u>	<u>210</u>	<u>255</u>	<u>105</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	96	200	217	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 410</u>	<u>\$ 472</u>	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-2451-COMMUNITY RELATIONS - LOS

Workpaper: E-3.8

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	8	6	6	6	0	0	0
Labor Costs	\$ -	\$ 64	\$ 410	\$ 439	\$ 451	\$ 108	\$ -	\$ -
Non-Labor Costs	-	4	186	132	97	20	-	-
Total Costs	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ 596</u>	<u>\$ 571</u>	<u>\$ 548</u>	<u>\$ 128</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	40	45	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 40</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 29	\$ 134	\$ 134	\$ 147	\$ -	\$ -	\$ -
So Cal Gas	-	36	158	156	167	128	-	-
Subtotal - Utility	<u>-</u>	<u>65</u>	<u>292</u>	<u>290</u>	<u>314</u>	<u>128</u>	<u>-</u>	<u>-</u>
Global/Retained	-	3	302	241	189	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ 594</u>	<u>\$ 531</u>	<u>\$ 503</u>	<u>\$ 128</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 29	\$ 136	\$ 134	\$ 147	\$ -	\$ -	\$ -
So Cal Gas	-	36	158	156	167	128	-	-
Subtotal - Utility	<u>-</u>	<u>65</u>	<u>294</u>	<u>290</u>	<u>314</u>	<u>128</u>	<u>-</u>	<u>-</u>
Global/Retained	-	3	302	281	234	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ 596</u>	<u>\$ 571</u>	<u>\$ 548</u>	<u>\$ 128</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-2451-COMMUNITY RELATIONS - LOS
Workpaper: E-3.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 147	\$ 167	\$ 233	\$ 547	6
Eliminated cost center as a result of the 2010 Reorganization	(147)	(167)	(233)	(547)	(6)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (147)	\$ (167)	\$ (233)	\$ (547)	(6)
2012 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-2451-COMMUNITY RELATIONS - LOS

Workpaper: E-3.8 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	8	6	6	6	0	0	0
Labor Costs	\$ -	\$ 64	\$ 410	\$ 439	\$ 451	\$ 110	\$ -	\$ -
Non-Labor Costs	-	4	186	132	97	20	-	-
Total Costs	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ 596</u>	<u>\$ 571</u>	<u>\$ 547</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	40	44	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 40</u>	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 29	\$ 134	\$ 134	\$ 147	\$ -	\$ -	\$ -
So Cal Gas	-	36	158	156	167	130	-	-
Subtotal - Utility	<u>-</u>	<u>65</u>	<u>293</u>	<u>291</u>	<u>314</u>	<u>130</u>	<u>-</u>	<u>-</u>
Global/Retained	-	3	302	241	189	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ 594</u>	<u>\$ 531</u>	<u>\$ 504</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 29	\$ 136	\$ 134	\$ 147	\$ -	\$ -	\$ -
So Cal Gas	-	36	158	156	167	130	-	-
Subtotal - Utility	<u>-</u>	<u>65</u>	<u>295</u>	<u>291</u>	<u>314</u>	<u>130</u>	<u>-</u>	<u>-</u>
Global/Retained	-	3	302	281	233	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 68</u>	<u>\$ 596</u>	<u>\$ 571</u>	<u>\$ 547</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-2149-CORPORATE EVENTS

Workpaper: E-3.9

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	4	3	4	4	0	0	0
Labor Costs	\$ 214	\$ 205	\$ 243	\$ 268	\$ 260	\$ 63	\$ -	\$ -
Non-Labor Costs	41	49	43	46	62	13	-	-
Total Costs	<u>\$ 255</u>	<u>\$ 254</u>	<u>\$ 286</u>	<u>\$ 314</u>	<u>\$ 322</u>	<u>\$ 76</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	5	-	-	-
Global/Retained	-	-	10	-	1	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 67	\$ 65	\$ 80	\$ 101	\$ 104	\$ -	\$ -	\$ -
So Cal Gas	81	81	94	118	117	76	-	-
Subtotal - Utility	148	146	174	219	221	76	-	-
Global/Retained	107	108	102	95	95	-	-	-
Total Allocations	<u>\$ 255</u>	<u>\$ 254</u>	<u>\$ 276</u>	<u>\$ 314</u>	<u>\$ 316</u>	<u>\$ 76</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 67	\$ 65	\$ 80	\$ 101	\$ 107	\$ -	\$ -	\$ -
So Cal Gas	81	81	94	118	119	76	-	-
Subtotal - Utility	148	146	174	219	226	76	-	-
Global/Retained	107	108	112	95	96	-	-	-
Total Billed Costs	<u>\$ 255</u>	<u>\$ 254</u>	<u>\$ 286</u>	<u>\$ 314</u>	<u>\$ 322</u>	<u>\$ 76</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-2149-CORPORATE EVENTS
Workpaper: E-3.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 107	\$ 119	\$ 96	\$ 322	4
Eliminated cost center as a result of the 2010 Reorganization	(107)	(119)	(96)	(322)	(4)
Change in Allocation 2009-2012	-	-	-	-	-
Total Change from 2009	\$ (107)	\$ (119)	\$ (96)	\$ (322)	(4)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-2149-CORPORATE EVENTS

Workpaper: E-3.9 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	4	4	3	4	4	0	0	0
Labor Costs	\$ 214	\$ 205	\$ 243	\$ 268	\$ 260	\$ 64	\$ -	\$ -
Non-Labor Costs	41	49	43	46	62	13	-	-
Total Costs	<u>\$ 255</u>	<u>\$ 254</u>	<u>\$ 286</u>	<u>\$ 314</u>	<u>\$ 322</u>	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	5	-	-	-
Global/Retained	-	-	9	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 67	\$ 65	\$ 80	\$ 101	\$ 104	\$ -	\$ -	\$ -
So Cal Gas	81	81	94	118	117	77	-	-
Subtotal - Utility	148	146	174	219	221	77	-	-
Global/Retained	107	108	102	95	95	-	-	-
Total Allocations	<u>\$ 255</u>	<u>\$ 254</u>	<u>\$ 277</u>	<u>\$ 314</u>	<u>\$ 316</u>	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 67	\$ 65	\$ 80	\$ 101	\$ 107	\$ -	\$ -	\$ -
So Cal Gas	81	81	94	118	119	77	-	-
Subtotal - Utility	148	146	175	219	226	77	-	-
Global/Retained	107	108	111	95	96	-	-	-
Total Billed Costs	<u>\$ 255</u>	<u>\$ 254</u>	<u>\$ 286</u>	<u>\$ 314</u>	<u>\$ 322</u>	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1153-STATE GOVERNMENT AFFAIRS

Workpaper: E-3.10

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	5	5	5	5	0	0	0
Labor Costs	\$ 496	\$ 537	\$ 593	\$ 569	\$ 654	\$ 141	\$ -	\$ -
Non-Labor Costs	501	581	523	598	578	154	-	-
Total Costs	<u>\$ 997</u>	<u>\$ 1,118</u>	<u>\$ 1,116</u>	<u>\$ 1,167</u>	<u>\$ 1,232</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(1)	(1)	-	-	-	1	-	-
Total Direct Assignments	<u>\$ 14</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>	<u>-</u>	<u>-</u>
Global/Retained	983	1,119	1,116	1,167	1,232	-	-	-
Total Allocations	<u>\$ 983</u>	<u>\$ 1,119</u>	<u>\$ 1,116</u>	<u>\$ 1,167</u>	<u>\$ 1,232</u>	<u>\$ 294</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 294	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>	<u>-</u>	<u>-</u>
Global/Retained	982	1,118	1,116	1,167	1,232	1	-	-
Total Billed Costs	<u>\$ 997</u>	<u>\$ 1,118</u>	<u>\$ 1,116</u>	<u>\$ 1,167</u>	<u>\$ 1,232</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-1153-STATE GOVERNMENT AFFAIRS
Workpaper: E-3.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 1,232	\$ 1,232	5
Eliminated cost center as a result of the 2010 Reorganization	-	-	(1,232)	(1,232)	(5)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (1,232)	\$ (1,232)	(5)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1153-STATE GOVERNMENT AFFAIRS

Workpaper: E-3.10 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	5	5	5	5	0	0	0
Labor Costs	\$ 496	\$ 537	\$ 593	\$ 569	\$ 654	\$ 143	\$ -	\$ -
Non-Labor Costs	501	581	523	598	578	156	-	-
Total Costs	<u>\$ 998</u>	<u>\$ 1,119</u>	<u>\$ 1,116</u>	<u>\$ 1,167</u>	<u>\$ 1,232</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>-</u>
Global/Retained	983	1,119	1,116	1,167	1,232	-	-	-
Total Allocations	<u>\$ 983</u>	<u>\$ 1,119</u>	<u>\$ 1,116</u>	<u>\$ 1,167</u>	<u>\$ 1,232</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>-</u>
Global/Retained	983	1,119	1,116	1,167	1,232	-	-	-
Total Billed Costs	<u>\$ 998</u>	<u>\$ 1,119</u>	<u>\$ 1,116</u>	<u>\$ 1,167</u>	<u>\$ 1,232</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1160-STATE REGULATORY AFFAIRS

Workpaper: E-3.11

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	5	3	0	1	0	0	0
Labor Costs	\$ 565	\$ 495	\$ 378	\$ 453	\$ 51	\$ 26	\$ -	\$ -
Non-Labor Costs	202	193	339	208	11	11	-	-
Total Costs	<u>\$ 767</u>	<u>\$ 688</u>	<u>\$ 717</u>	<u>\$ 661</u>	<u>\$ 62</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	(1)	(1)	-	-	(1)	-	-	-
Total Direct Assignments	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 173	\$ 144	\$ 154	\$ 153	\$ 15	\$ 37	\$ -	\$ -
So Cal Gas	211	179	182	178	17	-	-	-
Subtotal - Utility	<u>384</u>	<u>323</u>	<u>336</u>	<u>331</u>	<u>32</u>	<u>37</u>	<u>-</u>	<u>-</u>
Global/Retained	384	366	381	330	31	-	-	-
Total Allocations	<u>\$ 768</u>	<u>\$ 689</u>	<u>\$ 717</u>	<u>\$ 661</u>	<u>\$ 63</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 173	\$ 144	\$ 154	\$ 153	\$ 15	\$ 37	\$ -	\$ -
So Cal Gas	211	179	182	178	17	-	-	-
Subtotal - Utility	<u>384</u>	<u>323</u>	<u>336</u>	<u>331</u>	<u>32</u>	<u>37</u>	<u>-</u>	<u>-</u>
Global/Retained	383	365	381	330	30	-	-	-
Total Billed Costs	<u>\$ 767</u>	<u>\$ 688</u>	<u>\$ 717</u>	<u>\$ 661</u>	<u>\$ 62</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-1160-STATE REGULATORY AFFAIRS
Workpaper: E-3.11 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 15	\$ 17	\$ 31	\$ 63	1
Eliminated cost center as a result of the 2010 Reorganization	(15)	(17)	(31)	(63)	(1)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (15)	\$ (17)	\$ (31)	\$ (63)	(1)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1160-STATE REGULATORY AFFAIRS

Workpaper: E-3.11 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	5	3	0	1	0	0	0
Labor Costs	\$ 565	\$ 495	\$ 378	\$ 453	\$ 51	\$ 26	\$ -	\$ -
Non-Labor Costs	202	193	339	208	11	11	-	-
Total Costs	<u>\$ 767</u>	<u>\$ 689</u>	<u>\$ 717</u>	<u>\$ 661</u>	<u>\$ 63</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 173	\$ 144	\$ 154	\$ 153	\$ 15	\$ 38	\$ -	\$ -
So Cal Gas	211	179	182	178	17	-	-	-
Subtotal - Utility	383	323	336	330	31	38	-	-
Global/Retained	384	366	381	330	31	-	-	-
Total Allocations	<u>\$ 767</u>	<u>\$ 689</u>	<u>\$ 717</u>	<u>\$ 661</u>	<u>\$ 63</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 173	\$ 144	\$ 154	\$ 153	\$ 15	\$ 38	\$ -	\$ -
So Cal Gas	211	179	182	178	17	-	-	-
Subtotal - Utility	383	323	336	330	31	38	-	-
Global/Retained	384	366	381	330	31	-	-	-
Total Billed Costs	<u>\$ 767</u>	<u>\$ 689</u>	<u>\$ 717</u>	<u>\$ 661</u>	<u>\$ 63</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1159-CORP REGULATORY POLICY

Workpaper: E-3.12

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	4	5	4	0	0	0
Labor Costs	\$ 364	\$ 363	\$ 512	\$ 558	\$ 716	\$ 168	\$ -	\$ -
Non-Labor Costs	49	27	64	42	96	24	-	-
Total Costs	<u>\$ 413</u>	<u>\$ 390</u>	<u>\$ 576</u>	<u>\$ 600</u>	<u>\$ 812</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	19	-	-	-	-	-	-
Global/Retained	(1)	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ (1)</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 93	\$ 84	\$ 134	\$ 139	\$ 190	\$ 192	\$ -	\$ -
So Cal Gas	114	104	158	161	216	-	-	-
Subtotal - Utility	207	188	292	300	406	192	-	-
Global/Retained	207	183	284	300	406	-	-	-
Total Allocations	<u>\$ 414</u>	<u>\$ 371</u>	<u>\$ 576</u>	<u>\$ 600</u>	<u>\$ 812</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 93	\$ 103	\$ 134	\$ 139	\$ 190	\$ 192	\$ -	\$ -
So Cal Gas	114	104	158	161	216	-	-	-
Subtotal - Utility	207	207	292	300	406	192	-	-
Global/Retained	206	183	284	300	406	-	-	-
Total Billed Costs	<u>\$ 413</u>	<u>\$ 390</u>	<u>\$ 576</u>	<u>\$ 600</u>	<u>\$ 812</u>	<u>\$ 192</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-1159-CORP REGULATORY POLICY
Workpaper: E-3.12 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 190	\$ 216	\$ 406	\$ 813	4
Eliminated cost center as a result of the 2010 Reorganization	(190)	(216)	(406)	(813)	(4)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (190)	\$ (216)	\$ (406)	\$ (813)	(4)
2012 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-1159-CORP REGULATORY POLICY

Workpaper: E-3.12 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	4	5	4	0	0	0
Labor Costs	\$ 364	\$ 363	\$ 512	\$ 558	\$ 716	\$ 171	\$ -	\$ -
Non-Labor Costs	49	27	64	42	96	24	-	-
Total Costs	<u>\$ 414</u>	<u>\$ 390</u>	<u>\$ 576</u>	<u>\$ 600</u>	<u>\$ 813</u>	<u>\$ 196</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	19	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 93	\$ 84	\$ 134	\$ 139	\$ 190	\$ 196	\$ -	\$ -
So Cal Gas	114	104	158	161	216	-	-	-
Subtotal - Utility	207	188	292	300	406	196	-	-
Global/Retained	207	183	284	300	406	-	-	-
Total Allocations	<u>\$ 414</u>	<u>\$ 371</u>	<u>\$ 576</u>	<u>\$ 600</u>	<u>\$ 813</u>	<u>\$ 196</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 93	\$ 103	\$ 134	\$ 139	\$ 190	\$ 196	\$ -	\$ -
So Cal Gas	114	104	158	161	216	-	-	-
Subtotal - Utility	207	207	292	300	406	196	-	-
Global/Retained	207	183	284	300	406	-	-	-
Total Billed Costs	<u>\$ 414</u>	<u>\$ 390</u>	<u>\$ 576</u>	<u>\$ 600</u>	<u>\$ 813</u>	<u>\$ 196</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-6381-DIRECTOR - GOVT AFFAIRS

Workpaper: E-3.13

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	5	4	5	5	0	0	0
Labor Costs	\$ 463	\$ 568	\$ 514	\$ 524	\$ 592	\$ 140	\$ -	\$ -
Non-Labor Costs	662	485	617	564	764	132	-	-
Total Costs	<u>\$ 1,125</u>	<u>\$ 1,053</u>	<u>\$ 1,131</u>	<u>\$ 1,088</u>	<u>\$ 1,356</u>	<u>\$ 272</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	173	46	26	47	147	-	-	-
Total Direct Assignments	<u>\$ 173</u>	<u>\$ 46</u>	<u>\$ 26</u>	<u>\$ 47</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	952	1,007	1,105	1,041	1,209	272	-	-
Total Allocations	<u>\$ 952</u>	<u>\$ 1,007</u>	<u>\$ 1,105</u>	<u>\$ 1,041</u>	<u>\$ 1,209</u>	<u>\$ 272</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,125	1,053	1,131	1,088	1,356	272	-	-
Total Billed Costs	<u>\$ 1,125</u>	<u>\$ 1,053</u>	<u>\$ 1,131</u>	<u>\$ 1,088</u>	<u>\$ 1,356</u>	<u>\$ 272</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-6381-DIRECTOR - GOVT AFFAIRS
Workpaper: E-3.13 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 1,355	\$ 1,355	5
Eliminated cost center as a result of the 2010 Reorganization	-	-	(1,355)	(1,355)	(5)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (1,355)	\$ (1,355)	(5)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-6381-DIRECTOR - GOVT AFFAIRS

Workpaper: E-3.13 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	5	4	5	5	0	0	0
Labor Costs	\$ 463	\$ 568	\$ 514	\$ 524	\$ 592	\$ 142	\$ -	\$ -
Non-Labor Costs	662	485	617	564	764	135	-	-
Total Costs	<u>\$ 1,125</u>	<u>\$ 1,053</u>	<u>\$ 1,131</u>	<u>\$ 1,089</u>	<u>\$ 1,355</u>	<u>\$ 277</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	173	46	26	48	147	-	-	-
Total Direct Assignments	<u>\$ 173</u>	<u>\$ 46</u>	<u>\$ 26</u>	<u>\$ 48</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	952	1,007	1,105	1,041	1,209	277	-	-
Total Allocations	<u>\$ 952</u>	<u>\$ 1,007</u>	<u>\$ 1,105</u>	<u>\$ 1,041</u>	<u>\$ 1,209</u>	<u>\$ 277</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,125	1,053	1,131	1,089	1,355	277	-	-
Total Billed Costs	<u>\$ 1,125</u>	<u>\$ 1,053</u>	<u>\$ 1,131</u>	<u>\$ 1,089</u>	<u>\$ 1,355</u>	<u>\$ 277</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-6452-GAS RESEARCH & ANALYSIS

Workpaper: E-3.14

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	2	2	2	0	0	0
Labor Costs	\$ -	\$ -	\$ 158	\$ 392	\$ 265	\$ 63	\$ -	\$ -
Non-Labor Costs	-	-	359	438	355	120	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 517</u>	<u>\$ 830</u>	<u>\$ 620</u>	<u>\$ 183</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	-	-	-	-	32	-	-	-
Global/Retained	-	-	4	-	17	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	513	830	571	183	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 513</u>	<u>\$ 830</u>	<u>\$ 571</u>	<u>\$ 183</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	-	-	-	-	32	-	-	-
Global/Retained	-	-	517	830	588	183	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 517</u>	<u>\$ 830</u>	<u>\$ 620</u>	<u>\$ 183</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-6452-GAS RESEARCH & ANALYSIS
Workpaper: E-3.14 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 6	\$ 26	\$ 588	\$ 620	2
Eliminated cost center as a result of the 2010 Reorganization	(6)	(26)	(588)	(620)	(2)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (6)	\$ (26)	\$ (588)	\$ (620)	(2)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-6452-GAS RESEARCH & ANALYSIS

Workpaper: E-3.14 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	2	2	2	0	0	0
Labor Costs	\$ -	\$ -	\$ 158	\$ 392	\$ 265	\$ 64	\$ -	\$ -
Non-Labor Costs	-	-	359	438	355	123	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 830</u>	<u>\$ 620</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	-	-	-	-	32	-	-	-
Global/Retained	-	-	4	-	17	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	513	830	571	186	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 513</u>	<u>\$ 830</u>	<u>\$ 571</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	-	-	-	-	32	-	-	-
Global/Retained	-	-	518	830	588	186	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518</u>	<u>\$ 830</u>	<u>\$ 620</u>	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-4397-PUBLIC RELATIONS - MEXICO

Workpaper: E-3.15

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	0	0	0	0	0	0
Labor Costs	\$ -	\$ 1	\$ 153	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	4	121	139	130	32	-	-
Total Costs	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 274</u>	<u>\$ 144</u>	<u>\$ 130</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	(2)	-	-	-
Subtotal - Utility	-	-	-	-	(4)	-	-	-
Global/Retained	-	-	75	5	5	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	4	-	-	-
Global/Retained	-	5	199	139	125	32	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 199</u>	<u>\$ 139</u>	<u>\$ 129</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	5	274	144	130	32	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 274</u>	<u>\$ 144</u>	<u>\$ 130</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-4397-PUBLIC RELATIONS - MEXICO
Workpaper: E-3.15 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 130	\$ 130	-
Eliminated cost center as a result of the 2010 Reorganization	-	-	(130)	(130)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (130)	\$ (130)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-4397-PUBLIC RELATIONS - MEXICO

Workpaper: E-3.15 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	2	0	0	0	0	0	0
Labor Costs	\$ -	\$ 1	\$ 153	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	4	121	139	130	32	-	-
Total Costs	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 273</u>	<u>\$ 144</u>	<u>\$ 130</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	(2)	-	-	-
Subtotal - Utility	-	-	-	-	(5)	-	-	-
Global/Retained	-	-	74	5	5	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 5</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	5	-	-	-
Global/Retained	-	5	199	139	125	32	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 199</u>	<u>\$ 139</u>	<u>\$ 130</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	5	273	144	130	32	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 273</u>	<u>\$ 144</u>	<u>\$ 130</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-4394-VP INTERNATIONAL AFFAIRS

Workpaper: E-3.16

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	2	1	0	0	0	0
Labor Costs	\$ -	\$ 60	\$ 299	\$ 166	\$ 6	\$ -	\$ -	\$ -
Non-Labor Costs	-	1	191	100	14	6	-	-
Total Costs	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 490</u>	<u>\$ 266</u>	<u>\$ 20</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	4	-	1	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	2	-	-	-	-	-	-
Global/Retained	-	59	490	262	20	5	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 490</u>	<u>\$ 262</u>	<u>\$ 20</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 2	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -
So Cal Gas	-	-	-	0	0	0	-	-
Subtotal - Utility	-	2	-	-	-	-	-	-
Global/Retained	-	59	490	266	20	6	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 490</u>	<u>\$ 266</u>	<u>\$ 20</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: E External Affairs
Dept: E-3 External Affairs
Cost Center: 1100-4394-VP INTERNATIONAL AFFAIRS
Workpaper: E-3.16 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 0	\$ 0	\$ 19	\$ 19	-
Eliminated cost center as a result of the 2010 Reorganization	(0)	(0)	(19)	(20)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (0)	\$ (0)	\$ (19)	\$ (20)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-4394-VP INTERNATIONAL AFFAIRS

Workpaper: E-3.16 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	2	1	0	0	0	0
Labor Costs	\$ -	\$ 60	\$ 299	\$ 166	\$ 6	\$ -	\$ -	\$ -
Non-Labor Costs	-	1	191	100	14	6	-	-
Total Costs	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 490</u>	<u>\$ 266</u>	<u>\$ 20</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	3	(1)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	2	-	-	-	-	-	-
Global/Retained	-	59	490	262	20	5	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 490</u>	<u>\$ 262</u>	<u>\$ 20</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 2	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -
So Cal Gas	-	-	-	0	0	0	-	-
Subtotal - Utility	-	2	-	1	1	0	-	-
Global/Retained	-	59	490	265	19	6	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 490</u>	<u>\$ 266</u>	<u>\$ 20</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0207-STAPLES CENTER

Workpaper: E-3.17

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,069	1,596	1,660	1,012	-	-	-	-
Total Costs	<u>\$ 1,069</u>	<u>\$ 1,596</u>	<u>\$ 1,660</u>	<u>\$ 1,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	433	-	-	2	-	-	-	-
Total Direct Assignments	<u>\$ 433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	636	1,596	1,660	1,010	-	-	-	-
Total Allocations	<u>\$ 636</u>	<u>\$ 1,596</u>	<u>\$ 1,660</u>	<u>\$ 1,010</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,069	1,596	1,660	1,012	-	-	-	-
Total Billed Costs	<u>\$ 1,069</u>	<u>\$ 1,596</u>	<u>\$ 1,660</u>	<u>\$ 1,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0207-STAPLES CENTER

Workpaper: E-3.17 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,069	1,596	1,660	1,012	-	-	-	-
Total Costs	<u>\$ 1,069</u>	<u>\$ 1,596</u>	<u>\$ 1,660</u>	<u>\$ 1,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	433	-	-	2	-	-	-	-
Total Direct Assignments	<u>\$ 433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	636	1,596	1,660	1,010	-	-	-	-
Total Allocations	<u>\$ 636</u>	<u>\$ 1,596</u>	<u>\$ 1,660</u>	<u>\$ 1,010</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	1,069	1,596	1,660	1,012	-	-	-	-
Total Billed Costs	<u>\$ 1,069</u>	<u>\$ 1,596</u>	<u>\$ 1,660</u>	<u>\$ 1,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0166-NEW MARKET COMMUNICATIONS

Workpaper: E-3.18

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0166-NEW MARKET COMMUNICATIONS

Workpaper: E-3.18 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0154-POLICY COORDINATION & ADV

Workpaper: E-3.19

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	0	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	0	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0154-POLICY COORDINATION & ADV

Workpaper: E-3.19 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	0	-	-	-	-	-	-	-
Total Costs	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	-	-	-	-	-	-	-
Total Allocations	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0171-EMPLOYEE COMMUNICATIONS

Workpaper: E-3.20

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	260	193	305	(0)	0	-	-	-
Total Costs	<u>\$ 260</u>	<u>\$ 193</u>	<u>\$ 305</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 93	\$ 72	\$ 118	\$ (0)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	104	166	(0)	-	-	-	-
Subtotal - Utility	<u>231</u>	<u>176</u>	<u>284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	29	17	22	-	0	-	-	-
Total Allocations	<u>\$ 260</u>	<u>\$ 193</u>	<u>\$ 305</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 93	\$ 72	\$ 118	\$ (0)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	104	166	(0)	-	-	-	-
Subtotal - Utility	<u>231</u>	<u>176</u>	<u>284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	29	17	22	-	0	-	-	-
Total Billed Costs	<u>\$ 260</u>	<u>\$ 193</u>	<u>\$ 305</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: E-3 External Affairs

Witness: Bruce Folkmann

Cost Center: 1100-0171-EMPLOYEE COMMUNICATIONS

Workpaper: E-3.20 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	260	193	305	(0)	0	-	-	-
Total Costs	<u>\$ 260</u>	<u>\$ 193</u>	<u>\$ 305</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 93	\$ 72	\$ 118	\$ (0)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	104	166	(0)	-	-	-	-
Subtotal - Utility	<u>231</u>	<u>176</u>	<u>284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	29	17	22	-	0	-	-	-
Total Allocations	<u>\$ 260</u>	<u>\$ 193</u>	<u>\$ 305</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 93	\$ 72	\$ 118	\$ (0)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	138	104	166	(0)	-	-	-	-
Subtotal - Utility	<u>231</u>	<u>176</u>	<u>284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	29	17	22	-	0	-	-	-
Total Billed Costs	<u>\$ 260</u>	<u>\$ 193</u>	<u>\$ 305</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: F Facilities/Assets

Workpaper: F

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	19	18	18	21	21	16	17	17
Labor Costs	\$ 2,415	\$ 3,011	\$ 3,086	\$ 4,639	\$ 3,545	\$ 2,475	\$ 1,884	\$ 1,851
Non-Labor Costs	12,621	15,917	16,692	16,370	15,906	14,457	13,781	13,591
Total Costs	<u>\$ 15,036</u>	<u>\$ 18,928</u>	<u>\$ 19,778</u>	<u>\$ 21,009</u>	<u>\$ 19,451</u>	<u>\$ 16,932</u>	<u>\$ 15,665</u>	<u>\$ 15,442</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,829	\$ 3,708	\$ 3,927	\$ 4,520	\$ 4,616	\$ 4,008	\$ 3,842	\$ 3,847
So Cal Gas	3,285	4,641	4,934	5,309	5,002	4,381	4,187	4,038
Subtotal - Utility	<u>6,114</u>	<u>8,350</u>	<u>8,861</u>	<u>9,829</u>	<u>9,618</u>	<u>8,389</u>	<u>8,029</u>	<u>7,885</u>
Global/Retained	5,812	7,482	7,568	7,475	6,459	5,464	4,652	4,563
Total Direct Assignments	<u>\$ 11,926</u>	<u>\$ 15,831</u>	<u>\$ 16,429</u>	<u>\$ 17,305</u>	<u>\$ 16,078</u>	<u>\$ 13,853</u>	<u>\$ 12,681</u>	<u>\$ 12,448</u>
ALLOCATIONS								
SDG&E	\$ 810	\$ 789	\$ 889	\$ 984	\$ 917	\$ 984	\$ 987	\$ 1,001
So Cal Gas	1,070	1,060	1,107	1,273	1,226	1,202	1,203	1,208
Subtotal - Utility	<u>1,880</u>	<u>1,849</u>	<u>1,995</u>	<u>2,258</u>	<u>2,142</u>	<u>2,186</u>	<u>2,189</u>	<u>2,209</u>
Global/Retained	1,230	1,248	1,354	1,447	1,231	893	794	785
Total Allocations	<u>\$ 3,110</u>	<u>\$ 3,097</u>	<u>\$ 3,350</u>	<u>\$ 3,705</u>	<u>\$ 3,373</u>	<u>\$ 3,079</u>	<u>\$ 2,984</u>	<u>\$ 2,994</u>
BILLED COSTS								
SDG&E	\$ 3,640	\$ 4,498	\$ 4,816	\$ 5,505	\$ 5,533	\$ 4,993	\$ 4,829	\$ 4,849
So Cal Gas	4,355	5,701	6,040	6,582	6,228	5,582	5,389	5,246
Subtotal - Utility	<u>7,994</u>	<u>10,199</u>	<u>10,856</u>	<u>12,087</u>	<u>11,761</u>	<u>10,575</u>	<u>10,219</u>	<u>10,094</u>
Global/Retained	7,042	8,729	8,922	8,922	7,690	6,357	5,446	5,348
Total Billed Costs	<u>\$ 15,036</u>	<u>\$ 18,928</u>	<u>\$ 19,778</u>	<u>\$ 21,009</u>	<u>\$ 19,451</u>	<u>\$ 16,932</u>	<u>\$ 15,665</u>	<u>\$ 15,442</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: F Facilities/Assets
Workpaper: F Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 5,533	\$ 6,228	\$ 7,690	\$ 19,451	21
Impact of corporate assets becoming fully depreciated in excess of new asset additions	(303)	(719)	(412)	(1,434)	
Expense for Casa Azul forecast in the Global budget	-	-	(609)	(609)	
Reductions in executive security services.	(540)	(311)	(1,065)	(1,916)	(4)
Changes in real and personal property taxes.	32	30	(26)	37	
Miscellaneous non-recurring and expenses in 2009, not forecast for 2012	2	(17)	(72)	(87)	
Change in Allocation 2009-2012	<u>141</u>	<u>53</u>	<u>(193)</u>	<u>0</u>	
Total Change from 2009	\$ (668)	\$ (964)	\$ (2,377)	\$ (4,009)	(4)
2012 - TEST YEAR	<u>\$ 4,865</u>	<u>\$ 5,264</u>	<u>\$ 5,313</u>	<u>\$ 15,442</u>	<u>17</u>
Allocations	\$ 1,018	\$ 1,226	\$ 751	\$ 2,995	
Direct Assignments	<u>3,847</u>	<u>4,038</u>	<u>4,563</u>	<u>12,447</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 4,865</u>	<u>\$ 5,264</u>	<u>\$ 5,313</u>	<u>\$ 15,442</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Facilities/Assets

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
F-1.1	1100-0248-DEPRECIATION & AMORTIZATION	-	-	-
F-1	Depreciation/Rate of Return	-	-	-
F-2.1	1100-0311-PROPERTY TAXES	12	(7)	4
F-2	Property Taxes	12	(7)	4
F-3.1	1100-0341-AIRCRAFT FRACTIONAL SHARE	-	-	-
F-3.2	1100-0391-HQ RENEW BUILDING PROJECT	-	-	-
F-3.3	1100-0455-CASA AZUL	-	-	-
F-3.4	1100-0058-ACCOUNTS PAYABLE	(0)	0	0
F-3.5	1100-0314-MISCELLANEOUS REVENUE	(3)	5	2
F-3	Other Facilities	(3)	5	2
F-4.1	1100-0133-CORPORATE SECURITY DIR	131	55	-
F-4.2	1100-0275-EXECUTIVE SECURITY	(0)	(0)	(0)
F-4.3	1100-0043-AFFILIATE SECURITY SERVICES	-	-	-
F-4.4	1100-0369-CORPORATE BENEFITS	0	(0)	0
F-4.5	1100-0310-AFFILIATE BENEFITS - HR	0	(0)	(0)
F-4	Security Services	132	55	187
Change in Allocation 2009-2012		<u>141</u>	<u>53</u>	<u>193</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: F Facilities/Assets

Witness: Bruce Folkmann

Workpaper: F - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs <small>(A + B)</small>		E Standard Escalated 2012 \$'s <small>(A X D)</small>	F Total Escalated Costs <small>(B + E)</small>
F-1 Depreciation/Rate of Return						
Labor	\$ -	\$ -	\$ -	-	\$ -	\$ -
Non-Labor	-	11,788	11,788	-	-	11,788
Total	-	11,788	11,788		-	11,788
F-2 Property Taxes						
Labor	-	-	-	-	-	-
Non-Labor	533	-	533	1.0727	572	572
Total	533	-	533		572	572
F-3 Other Facilities						
Labor	-	-	-	-	-	-
Non-Labor	199	-	199	1.0727	214	214
Total	199	-	199		214	214
F-4 Security Services						
Labor	1,851	-	1,851	1.0680	1,977	1,977
Non-Labor	1,071	-	1,071	1.0727	1,149	1,149
Total	2,922	-	2,922		3,126	3,126
Total Facilities/ Assets						
Labor	1,851	-	1,851	1.0680	1,977	1,977
Non-Labor	1,803	11,788	13,591	1.0727	1,934	13,722
Total	<u>\$ 3,654</u>	<u>\$ 11,788</u>	<u>\$ 15,442</u>		<u>\$ 3,911</u>	<u>\$ 15,699</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: F Facilities/Assets

Workpaper: F Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	19	18	18	21	21	16	17	17
Labor Costs	\$ 2,415	\$ 3,011	\$ 3,086	\$ 4,639	\$ 3,545	\$ 2,518	\$ 1,965	\$ 1,977
Non-Labor Costs	12,621	15,917	16,692	16,370	15,906	14,491	13,860	13,722
Total Costs	<u>\$ 15,036</u>	<u>\$ 18,928</u>	<u>\$ 19,778</u>	<u>\$ 21,009</u>	<u>\$ 19,451</u>	<u>\$ 17,009</u>	<u>\$ 15,825</u>	<u>\$ 15,699</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,829	\$ 3,708	\$ 3,927	\$ 4,520	\$ 4,616	\$ 4,013	\$ 3,849	\$ 3,857
So Cal Gas	3,285	4,641	4,934	5,309	5,002	4,384	4,192	4,046
Subtotal - Utility	<u>6,114</u>	<u>8,350</u>	<u>8,861</u>	<u>9,829</u>	<u>9,618</u>	<u>8,396</u>	<u>8,041</u>	<u>7,903</u>
Global/Retained	5,812	7,482	7,568	7,475	6,459	5,479	4,671	4,592
Total Direct Assignments	<u>\$ 11,926</u>	<u>\$ 15,831</u>	<u>\$ 16,429</u>	<u>\$ 17,305</u>	<u>\$ 16,078</u>	<u>\$ 13,875</u>	<u>\$ 12,711</u>	<u>\$ 12,495</u>
ALLOCATIONS								
SDG&E	\$ 810	\$ 789	\$ 889	\$ 984	\$ 917	\$ 1,002	\$ 1,029	\$ 1,071
So Cal Gas	1,070	1,060	1,107	1,273	1,226	1,223	1,255	1,293
Subtotal - Utility	<u>1,880</u>	<u>1,849</u>	<u>1,995</u>	<u>2,258</u>	<u>2,142</u>	<u>2,225</u>	<u>2,284</u>	<u>2,364</u>
Global/Retained	1,230	1,248	1,354	1,447	1,231	909	829	840
Total Allocations	<u>\$ 3,110</u>	<u>\$ 3,097</u>	<u>\$ 3,350</u>	<u>\$ 3,705</u>	<u>\$ 3,373</u>	<u>\$ 3,134</u>	<u>\$ 3,113</u>	<u>\$ 3,204</u>
BILLED COSTS								
SDG&E	\$ 3,640	\$ 4,498	\$ 4,816	\$ 5,505	\$ 5,533	\$ 5,015	\$ 4,878	\$ 4,929
So Cal Gas	4,355	5,701	6,040	6,582	6,228	5,607	5,447	5,338
Subtotal - Utility	<u>7,994</u>	<u>10,199</u>	<u>10,856</u>	<u>12,087</u>	<u>11,761</u>	<u>10,622</u>	<u>10,325</u>	<u>10,267</u>
Global/Retained	7,042	8,729	8,922	8,922	7,690	6,387	5,500	5,432
Total Billed Costs	<u>\$ 15,036</u>	<u>\$ 18,928</u>	<u>\$ 19,778</u>	<u>\$ 21,009</u>	<u>\$ 19,451</u>	<u>\$ 17,009</u>	<u>\$ 15,825</u>	<u>\$ 15,699</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-1 Depreciation/Rate of Return

Witness: Bruce Folkmann

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: F-1.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,422	11,931	13,524	13,766	13,221	12,620	11,978	11,788
Total Costs	<u>\$ 10,422</u>	<u>\$ 11,931</u>	<u>\$ 13,524</u>	<u>\$ 13,766</u>	<u>\$ 13,221</u>	<u>\$ 12,620</u>	<u>\$ 11,978</u>	<u>\$ 11,788</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,457	\$ 3,099	\$ 3,584	\$ 4,050	\$ 4,009	\$ 3,754	\$ 3,692	\$ 3,707
So Cal Gas	2,861	4,082	4,586	5,003	4,647	4,198	4,073	3,928
Subtotal - Utility	<u>5,319</u>	<u>7,181</u>	<u>8,170</u>	<u>9,052</u>	<u>8,656</u>	<u>7,952</u>	<u>7,765</u>	<u>7,635</u>
Global/Retained	5,104	4,750	5,354	4,714	4,565	4,668	4,214	4,153
Total Direct Assignments	<u>\$ 10,422</u>	<u>\$ 11,931</u>	<u>\$ 13,524</u>	<u>\$ 13,766</u>	<u>\$ 13,221</u>	<u>\$ 12,620</u>	<u>\$ 11,978</u>	<u>\$ 11,788</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 2,457	\$ 3,099	\$ 3,584	\$ 4,050	\$ 4,009	\$ 3,754	\$ 3,692	\$ 3,707
So Cal Gas	2,861	4,082	4,586	5,003	4,647	4,198	4,073	3,928
Subtotal - Utility	<u>5,319</u>	<u>7,181</u>	<u>8,170</u>	<u>9,052</u>	<u>8,656</u>	<u>7,952</u>	<u>7,765</u>	<u>7,635</u>
Global/Retained	5,104	4,750	5,354	4,714	4,565	4,668	4,214	4,153
Total Billed Costs	<u>\$ 10,422</u>	<u>\$ 11,931</u>	<u>\$ 13,524</u>	<u>\$ 13,766</u>	<u>\$ 13,221</u>	<u>\$ 12,620</u>	<u>\$ 11,978</u>	<u>\$ 11,788</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-1 Depreciation/Rate of Return
Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION
Workpaper: F-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 4,009	\$ 4,647	\$ 4,565	\$ 13,221	-
Impact of corporate assets becoming fully depreciated in excess of new asset additions	(303)	(719)	(412)	(1,434)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (303)	\$ (719)	\$ (412)	\$ (1,434)	-
2012 - TEST YEAR	\$ 3,707	\$ 3,928	\$ 4,153	\$ 11,788	-
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	3,707	3,928	4,153	11,788	
TOTAL 2012 ALLOCATIONS	\$ 3,707	\$ 3,928	\$ 4,153	\$ 11,788	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Depreciation/Rate of Return

Witness: Bruce Folkmann

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: F-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,422	11,931	13,524	13,766	13,221	12,620	11,978	11,788
Total Costs	<u>\$ 10,422</u>	<u>\$ 11,931</u>	<u>\$ 13,524</u>	<u>\$ 13,766</u>	<u>\$ 13,221</u>	<u>\$ 12,620</u>	<u>\$ 11,978</u>	<u>\$ 11,788</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,457	\$ 3,099	\$ 3,584	\$ 4,050	\$ 4,009	\$ 3,754	\$ 3,692	\$ 3,707
So Cal Gas	2,861	4,082	4,586	5,003	4,647	4,198	4,073	3,928
Subtotal - Utility	<u>5,319</u>	<u>7,181</u>	<u>8,170</u>	<u>9,052</u>	<u>8,656</u>	<u>7,952</u>	<u>7,765</u>	<u>7,635</u>
Global/Retained	5,104	4,750	5,354	4,714	4,565	4,668	4,214	4,153
Total Direct Assignments	<u>\$ 10,422</u>	<u>\$ 11,931</u>	<u>\$ 13,524</u>	<u>\$ 13,766</u>	<u>\$ 13,221</u>	<u>\$ 12,620</u>	<u>\$ 11,978</u>	<u>\$ 11,788</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 2,457	\$ 3,099	\$ 3,584	\$ 4,050	\$ 4,009	\$ 3,754	\$ 3,692	\$ 3,707
So Cal Gas	2,861	4,082	4,586	5,003	4,647	4,198	4,073	3,928
Subtotal - Utility	<u>5,319</u>	<u>7,181</u>	<u>8,170</u>	<u>9,052</u>	<u>8,656</u>	<u>7,952</u>	<u>7,765</u>	<u>7,635</u>
Global/Retained	5,104	4,750	5,354	4,714	4,565	4,668	4,214	4,153
Total Billed Costs	<u>\$ 10,422</u>	<u>\$ 11,931</u>	<u>\$ 13,524</u>	<u>\$ 13,766</u>	<u>\$ 13,221</u>	<u>\$ 12,620</u>	<u>\$ 11,978</u>	<u>\$ 11,788</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-2 Property Taxes

Witness: Bruce Folkmann

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: F-2.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	467	460	520	474	496	515	526	533
Total Costs	<u>\$ 467</u>	<u>\$ 460</u>	<u>\$ 520</u>	<u>\$ 474</u>	<u>\$ 496</u>	<u>\$ 515</u>	<u>\$ 526</u>	<u>\$ 533</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 22	\$ 34	\$ 38	\$ 39	\$ 45	\$ 46	\$ 46
So Cal Gas	27	26	40	44	41	45	45	45
Subtotal - Utility	<u>51</u>	<u>48</u>	<u>74</u>	<u>82</u>	<u>80</u>	<u>90</u>	<u>92</u>	<u>91</u>
Global/Retained	59	40	71	57	55	64	63	60
Total Direct Assignments	<u>\$ 110</u>	<u>\$ 87</u>	<u>\$ 145</u>	<u>\$ 138</u>	<u>\$ 135</u>	<u>\$ 155</u>	<u>\$ 155</u>	<u>\$ 151</u>
ALLOCATIONS								
SDG&E	\$ 124	\$ 129	\$ 131	\$ 132	\$ 139	\$ 140	\$ 148	\$ 159
So Cal Gas	151	160	155	154	157	148	153	159
Subtotal - Utility	<u>275</u>	<u>289</u>	<u>286</u>	<u>286</u>	<u>296</u>	<u>288</u>	<u>302</u>	<u>317</u>
Global/Retained	83	84	89	50	66	72	69	65
Total Allocations	<u>\$ 357</u>	<u>\$ 373</u>	<u>\$ 375</u>	<u>\$ 336</u>	<u>\$ 362</u>	<u>\$ 360</u>	<u>\$ 371</u>	<u>\$ 382</u>
BILLED COSTS								
SDG&E	\$ 147	\$ 151	\$ 165	\$ 170	\$ 177	\$ 185	\$ 194	\$ 205
So Cal Gas	178	186	195	197	198	193	199	203
Subtotal - Utility	<u>325</u>	<u>337</u>	<u>360</u>	<u>367</u>	<u>376</u>	<u>378</u>	<u>393</u>	<u>408</u>
Global/Retained	142	123	160	107	121	136	132	125
Total Billed Costs	<u>\$ 467</u>	<u>\$ 460</u>	<u>\$ 520</u>	<u>\$ 474</u>	<u>\$ 496</u>	<u>\$ 515</u>	<u>\$ 526</u>	<u>\$ 533</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-2 Property Taxes
Cost Center: 1100-0311-PROPERTY TAXES
Workpaper: F-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 177	\$ 198	\$ 121	\$ 496	-
Directly charged 2009 taxes included in allocation for forecast purposes.	22	20	(30)	12	
Additional real property taxes based on increased value of the corporate headquarters building.	10	10	4	25	
Change in Allocation 2009-2012	12	(7)	(4)	0	
Total Change from 2009	\$ 28	\$ 5	\$ 4	\$ 37	-
2012 - TEST YEAR	\$ 205	\$ 203	\$ 125	\$ 533	-
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 159	\$ 159	\$ 65	\$ 382	
Direct Assignments	46	45	60	151	
TOTAL 2012 ALLOCATIONS	\$ 205	\$ 203	\$ 125	\$ 533	
Direct Assignment Details					
Unsecured Personal Property Tax	46	45	60	151	
Property taxes- Sacramento office	-	-	1	1	
	\$ 46	\$ 45	\$ 60	\$ 151	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F-2 Property Taxes

Witness: Bruce Folkmann

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: F-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	467	460	520	474	496	524	549	572
Total Costs	<u>\$ 467</u>	<u>\$ 460</u>	<u>\$ 520</u>	<u>\$ 474</u>	<u>\$ 496</u>	<u>\$ 524</u>	<u>\$ 549</u>	<u>\$ 572</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 22	\$ 34	\$ 38	\$ 39	\$ 46	\$ 48	\$ 50
So Cal Gas	27	26	40	44	41	46	47	48
Subtotal - Utility	<u>51</u>	<u>48</u>	<u>74</u>	<u>82</u>	<u>80</u>	<u>92</u>	<u>96</u>	<u>97</u>
Global/Retained	59	40	71	57	55	65	66	65
Total Direct Assignments	<u>\$ 110</u>	<u>\$ 87</u>	<u>\$ 145</u>	<u>\$ 138</u>	<u>\$ 135</u>	<u>\$ 157</u>	<u>\$ 161</u>	<u>\$ 162</u>
ALLOCATIONS								
SDG&E	\$ 124	\$ 129	\$ 131	\$ 132	\$ 139	\$ 142	\$ 155	\$ 170
So Cal Gas	151	160	155	154	157	151	160	170
Subtotal - Utility	<u>275</u>	<u>289</u>	<u>286</u>	<u>286</u>	<u>296</u>	<u>293</u>	<u>315</u>	<u>340</u>
Global/Retained	83	84	89	50	66	74	72	69
Total Allocations	<u>\$ 357</u>	<u>\$ 373</u>	<u>\$ 375</u>	<u>\$ 336</u>	<u>\$ 362</u>	<u>\$ 367</u>	<u>\$ 387</u>	<u>\$ 410</u>
BILLED COSTS								
SDG&E	\$ 147	\$ 151	\$ 165	\$ 170	\$ 177	\$ 189	\$ 203	\$ 220
So Cal Gas	178	186	195	197	198	197	208	218
Subtotal - Utility	<u>325</u>	<u>337</u>	<u>360</u>	<u>367</u>	<u>376</u>	<u>385</u>	<u>410</u>	<u>438</u>
Global/Retained	142	123	160	107	121	139	138	134
Total Billed Costs	<u>\$ 467</u>	<u>\$ 460</u>	<u>\$ 520</u>	<u>\$ 474</u>	<u>\$ 496</u>	<u>\$ 524</u>	<u>\$ 549</u>	<u>\$ 572</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F Facilities/Assets
 Cost Center: F-3 Other Facilities
 Workpaper: F-3

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	431	952	1,343	401	761	212	199	199
Total Costs	<u>\$ 431</u>	<u>\$ 952</u>	<u>\$ 1,343</u>	<u>\$ 401</u>	<u>\$ 761</u>	<u>\$ 212</u>	<u>\$ 199</u>	<u>\$ 199</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 126	\$ 158	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	\$ 25	\$ 152	\$ 177	\$ 11	\$ -	\$ -	\$ -	\$ -
Subtotal - Utility	<u>46</u>	<u>279</u>	<u>335</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	\$ 54	\$ 307	\$ 545	\$ 20	\$ 647	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ 100</u>	<u>\$ 585</u>	<u>\$ 880</u>	<u>\$ 41</u>	<u>\$ 647</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 56	\$ (4)	\$ (4)	\$ (38)	\$ (46)	\$ -	\$ -	\$ -
So Cal Gas	54	(6)	(5)	(45)	(53)	-	-	-
Subtotal - Utility	<u>110</u>	<u>(10)</u>	<u>(8)</u>	<u>(83)</u>	<u>(99)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	222	377	471	442	213	212	199	199
Total Allocations	<u>\$ 332</u>	<u>\$ 367</u>	<u>\$ 463</u>	<u>\$ 359</u>	<u>\$ 113</u>	<u>\$ 212</u>	<u>\$ 199</u>	<u>\$ 199</u>
BILLED COSTS								
SDG&E	\$ 77	\$ 122	\$ 154	\$ (29)	\$ (46)	\$ -	\$ -	\$ -
So Cal Gas	79	147	172	(33)	(53)	-	-	-
Subtotal - Utility	<u>156</u>	<u>269</u>	<u>327</u>	<u>(62)</u>	<u>(99)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	276	684	1,017	463	860	212	199	199
Total Billed Costs	<u>\$ 431</u>	<u>\$ 952</u>	<u>\$ 1,343</u>	<u>\$ 401</u>	<u>\$ 761</u>	<u>\$ 212</u>	<u>\$ 199</u>	<u>\$ 199</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: F Facilities/Assets
Cost Center: F-3 Other Facilities
Workpaper: F-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ (46)	\$ (53)	\$ 860	\$ 761	-
Miscellaneous non-recurring credits and expenses in 2009, not forecast for 2012	(15,211)	(15,082)	(50)	(30,343)	
Expense for Casa Azul forecast in the Global budget	-	-	(609)	(609)	
Change in Allocation 2009-2012	(3)	5	(2)	(0)	
Total Change from 2009	\$ 46	\$ 53	\$ (661)	\$ (30,952)	-
2012 - TEST YEAR	\$ -	\$ -	\$ 199	\$ 199	-
Allocations	\$ -	\$ -	\$ 199	\$ 199	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ -	\$ -	\$ 199	\$ 199	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F Facilities/Assets
 Cost Center: F-3 Other Facilities
 Workpaper: F-3 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	431	952	1,343	401	761	216	208	214
Total Costs	<u>\$ 431</u>	<u>\$ 952</u>	<u>\$ 1,343</u>	<u>\$ 401</u>	<u>\$ 761</u>	<u>\$ 216</u>	<u>\$ 208</u>	<u>\$ 214</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 126	\$ 158	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	25	152	177	11	-	-	-	-
Subtotal - Utility	<u>46</u>	<u>279</u>	<u>335</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	54	307	545	20	647	-	-	-
Total Direct Assignments	<u>\$ 100</u>	<u>\$ 585</u>	<u>\$ 880</u>	<u>\$ 41</u>	<u>\$ 647</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 56	\$ (4)	\$ (4)	\$ (38)	\$ (46)	\$ -	\$ -	\$ -
So Cal Gas	54	(6)	(5)	(45)	(53)	-	-	-
Subtotal - Utility	<u>110</u>	<u>(10)</u>	<u>(8)</u>	<u>(83)</u>	<u>(99)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	222	377	471	442	213	216	208	214
Total Allocations	<u>\$ 332</u>	<u>\$ 367</u>	<u>\$ 463</u>	<u>\$ 359</u>	<u>\$ 113</u>	<u>\$ 216</u>	<u>\$ 208</u>	<u>\$ 214</u>
BILLED COSTS								
SDG&E	\$ 77	\$ 122	\$ 154	\$ (29)	\$ (46)	\$ -	\$ -	\$ -
So Cal Gas	79	147	172	(33)	(53)	-	-	-
Subtotal - Utility	<u>156</u>	<u>269</u>	<u>327</u>	<u>(62)</u>	<u>(99)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	276	684	1,017	463	860	216	208	214
Total Billed Costs	<u>\$ 431</u>	<u>\$ 952</u>	<u>\$ 1,343</u>	<u>\$ 401</u>	<u>\$ 761</u>	<u>\$ 216</u>	<u>\$ 208</u>	<u>\$ 214</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE

Workpaper: F-3.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	359	378	474	453	227	212	199	199
Total Costs	<u>\$ 359</u>	<u>\$ 378</u>	<u>\$ 474</u>	<u>\$ 453</u>	<u>\$ 227</u>	<u>\$ 212</u>	<u>\$ 199</u>	<u>\$ 199</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	68	-	-	-	-	-	-	-
Subtotal - Utility	135	-	-	-	-	-	-	-
Global/Retained	224	377	474	453	227	212	199	199
Total Allocations	<u>\$ 359</u>	<u>\$ 377</u>	<u>\$ 474</u>	<u>\$ 453</u>	<u>\$ 227</u>	<u>\$ 212</u>	<u>\$ 199</u>	<u>\$ 199</u>
BILLED COSTS								
SDG&E	\$ 67	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	68	0	-	-	-	-	-	-
Subtotal - Utility	135	0	-	-	-	-	-	-
Global/Retained	224	378	474	453	227	212	199	199
Total Billed Costs	<u>\$ 359</u>	<u>\$ 378</u>	<u>\$ 474</u>	<u>\$ 453</u>	<u>\$ 227</u>	<u>\$ 212</u>	<u>\$ 199</u>	<u>\$ 199</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-3 Other Facilities
Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE
Workpaper: F-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 227	\$ 227	-
Non-recurring expenses in 2009	-	-	(27)	(27)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (27)	\$ (27)	-
2012 - TEST YEAR	\$ -	\$ -	\$ 199	\$ 199	-
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ 199	\$ 199	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ -	\$ -	\$ 199	\$ 199	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE

Workpaper: F-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	359	378	474	453	227	216	208	214
Total Costs	<u>\$ 359</u>	<u>\$ 378</u>	<u>\$ 474</u>	<u>\$ 453</u>	<u>\$ 227</u>	<u>\$ 216</u>	<u>\$ 208</u>	<u>\$ 214</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	68	-	-	-	-	-	-	-
Subtotal - Utility	<u>135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	224	377	474	453	227	216	208	214
Total Allocations	<u>\$ 359</u>	<u>\$ 377</u>	<u>\$ 474</u>	<u>\$ 453</u>	<u>\$ 227</u>	<u>\$ 216</u>	<u>\$ 208</u>	<u>\$ 214</u>
BILLED COSTS								
SDG&E	\$ 67	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	68	0	-	-	-	-	-	-
Subtotal - Utility	<u>135</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	224	378	474	453	227	216	208	214
Total Billed Costs	<u>\$ 359</u>	<u>\$ 378</u>	<u>\$ 474</u>	<u>\$ 453</u>	<u>\$ 227</u>	<u>\$ 216</u>	<u>\$ 208</u>	<u>\$ 214</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0391-HQ RENEW BUILDING PROJECT

Workpaper: F-3.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	116	585	882	51	69	-	-	-
Total Costs	<u>\$ 116</u>	<u>\$ 585</u>	<u>\$ 882</u>	<u>\$ 51</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 126	\$ 158	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	25	152	177	11	-	-	-	-
Subtotal - Utility	<u>46</u>	<u>278</u>	<u>335</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	56	301	546	20	64	-	-	-
Total Direct Assignments	<u>\$ 102</u>	<u>\$ 579</u>	<u>\$ 881</u>	<u>\$ 41</u>	<u>\$ 64</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3	\$ 1	\$ 0	\$ 2	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	3	1	0	3	1	-	-	-
Subtotal - Utility	<u>6</u>	<u>2</u>	<u>0</u>	<u>5</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	7	3	0	5	4	-	-	-
Total Allocations	<u>\$ 14</u>	<u>\$ 6</u>	<u>\$ 0</u>	<u>\$ 9</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 24	\$ 127	\$ 158	\$ 12	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	28	153	177	14	1	-	-	-
Subtotal - Utility	<u>52</u>	<u>281</u>	<u>335</u>	<u>26</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	64	304	546	25	68	-	-	-
Total Billed Costs	<u>\$ 116</u>	<u>\$ 585</u>	<u>\$ 882</u>	<u>\$ 51</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-3 Other Facilities
Cost Center: 1100-0391-HQ RENEW BUILDING PROJECT
Workpaper: F-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1	\$ 1	\$ 68	\$ 69	-
Non-recurring expenses in 2009	(1)	(1)	(68)	(70)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (1)	\$ (1)	\$ (68)	\$ (70)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Causal - HQ Depreciation	<u>30.09%</u>	<u>27.92%</u>	<u>41.99%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0391-HQ RENEW BUILDING PROJECT

Workpaper: F-3.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	116	585	882	51	69	-	-	-
Total Costs	<u>\$ 116</u>	<u>\$ 585</u>	<u>\$ 882</u>	<u>\$ 51</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 126	\$ 158	\$ 10	\$ -	\$ -	\$ -	\$ -
So Cal Gas	25	152	177	11	-	-	-	-
Subtotal - Utility	<u>46</u>	<u>278</u>	<u>335</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	56	301	546	20	64	-	-	-
Total Direct Assignments	<u>\$ 102</u>	<u>\$ 579</u>	<u>\$ 881</u>	<u>\$ 41</u>	<u>\$ 64</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3	\$ 1	\$ 0	\$ 2	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	3	1	0	3	1	-	-	-
Subtotal - Utility	<u>6</u>	<u>2</u>	<u>0</u>	<u>5</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	7	3	0	5	4	-	-	-
Total Allocations	<u>\$ 14</u>	<u>\$ 6</u>	<u>\$ 0</u>	<u>\$ 9</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 24	\$ 127	\$ 158	\$ 12	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	28	153	177	14	1	-	-	-
Subtotal - Utility	<u>52</u>	<u>281</u>	<u>335</u>	<u>26</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	64	304	546	25	68	-	-	-
Total Billed Costs	<u>\$ 116</u>	<u>\$ 585</u>	<u>\$ 882</u>	<u>\$ 51</u>	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-3 Other Facilities
 Cost Center: 1100-0455-CASA AZUL
 Workpaper: F-3.3

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	609	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	609	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	609	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-3 Other Facilities
Cost Center: 1100-0455-CASA AZUL
Workpaper: F-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 609	\$ 609	-
Expense forecast in Global	-	-	(609)	(609)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (609)	\$ (609)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F-3 Other Facilities
 Cost Center: 1100-0455-CASA AZUL
 Workpaper: F-3.3 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	609	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	609	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	609	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0058-ACCOUNTS PAYABLE

Workpaper: F-3.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(38)	(5)	(10)	(1)	(4)	-	-	-
Total Costs	<u>\$ (38)</u>	<u>\$ (5)</u>	<u>\$ (10)</u>	<u>\$ (1)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	(1)	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ (13)	\$ (2)	\$ (3)	\$ (0)	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	(16)	(2)	(4)	(0)	(2)	-	-	-
Subtotal - Utility	<u>(30)</u>	<u>(4)</u>	<u>(7)</u>	<u>(0)</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(9)	(1)	(2)	(0)	(1)	-	-	-
Total Allocations	<u>\$ (38)</u>	<u>\$ (5)</u>	<u>\$ (9)</u>	<u>\$ (1)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ (13)	\$ (2)	\$ (3)	\$ (0)	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	(16)	(2)	(4)	(0)	(2)	-	-	-
Subtotal - Utility	<u>(30)</u>	<u>(4)</u>	<u>(7)</u>	<u>(0)</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(9)	(1)	(3)	(0)	(1)	-	-	-
Total Billed Costs	<u>\$ (38)</u>	<u>\$ (5)</u>	<u>\$ (10)</u>	<u>\$ (1)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-3 Other Facilities
Cost Center: 1100-0058-ACCOUNTS PAYABLE
Workpaper: F-3.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ (2)	\$ (2)	\$ (1)	\$ (4)	-
Non-recurring credits in 2009	2	2	1	4	
Change in Allocation 2009-2012	(0)	0	(0)	(0)	
Total Change from 2009	\$ 2	\$ 2	\$ 1	\$ 4	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0058-ACCOUNTS PAYABLE

Workpaper: F-3.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(38)	(5)	(10)	(1)	(4)	-	-	-
Total Costs	<u>\$ (38)</u>	<u>\$ (5)</u>	<u>\$ (10)</u>	<u>\$ (1)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	(1)	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ (13)	\$ (2)	\$ (3)	\$ (0)	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	(16)	(2)	(4)	(0)	(2)	-	-	-
Subtotal - Utility	<u>(30)</u>	<u>(4)</u>	<u>(7)</u>	<u>(0)</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(9)	(1)	(2)	(0)	(1)	-	-	-
Total Allocations	<u>\$ (38)</u>	<u>\$ (5)</u>	<u>\$ (9)</u>	<u>\$ (1)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ (13)	\$ (2)	\$ (3)	\$ (0)	\$ (2)	\$ -	\$ -	\$ -
So Cal Gas	(16)	(2)	(4)	(0)	(2)	-	-	-
Subtotal - Utility	<u>(30)</u>	<u>(4)</u>	<u>(7)</u>	<u>(0)</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(9)	(1)	(3)	(0)	(1)	-	-	-
Total Billed Costs	<u>\$ (38)</u>	<u>\$ (5)</u>	<u>\$ (10)</u>	<u>\$ (1)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0314-MISCELLANEOUS REVENUE

Workpaper: F-3.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	(6)	(5)	(2)	(103)	(140)	-	-	-
Total Costs	<u>\$ (6)</u>	<u>\$ (5)</u>	<u>\$ (2)</u>	<u>\$ (103)</u>	<u>\$ (140)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(3)	6	-	-	(26)	-	-	-
Total Direct Assignments	<u>\$ (3)</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ (1)	\$ (4)	\$ (1)	\$ (40)	\$ (45)	\$ -	\$ -	\$ -
So Cal Gas	(1)	(5)	(1)	(47)	(52)	-	-	-
Subtotal - Utility	<u>(2)</u>	<u>(8)</u>	<u>(2)</u>	<u>(87)</u>	<u>(97)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(1)	(2)	(1)	(15)	(17)	-	-	-
Total Allocations	<u>\$ (3)</u>	<u>\$ (11)</u>	<u>\$ (2)</u>	<u>\$ (103)</u>	<u>\$ (114)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ (1)	\$ (4)	\$ (1)	\$ (40)	\$ (45)	\$ -	\$ -	\$ -
So Cal Gas	(1)	(5)	(1)	(47)	(52)	-	-	-
Subtotal - Utility	<u>(2)</u>	<u>(8)</u>	<u>(2)</u>	<u>(87)</u>	<u>(97)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(4)	3	(1)	(15)	(43)	-	-	-
Total Billed Costs	<u>\$ (6)</u>	<u>\$ (5)</u>	<u>\$ (2)</u>	<u>\$ (103)</u>	<u>\$ (140)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-3 Other Facilities
Cost Center: 1100-0314-MISCELLANEOUS REVENUE
Workpaper: F-3.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ (45)	\$ (52)	\$ (43)	\$ (140)	-
Non-recurring credits in 2009	47	47	45	140	
Change in Allocation 2009-2012	(3)	5	(2)	(0)	
Total Change from 2009	\$ 45	\$ 52	\$ 43	\$ 140	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Other Facilities

Witness: Bruce Folkmann

Cost Center: 1100-0314-MISCELLANEOUS REVENUE

Workpaper: F-3.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	(6)	(5)	(2)	(103)	(140)	-	-	-
Total Costs	<u>\$ (6)</u>	<u>\$ (5)</u>	<u>\$ (2)</u>	<u>\$ (103)</u>	<u>\$ (140)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(3)	6	-	-	(26)	-	-	-
Total Direct Assignments	<u>\$ (3)</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ (1)	\$ (4)	\$ (1)	\$ (40)	\$ (45)	\$ -	\$ -	\$ -
So Cal Gas	(1)	(5)	(1)	(47)	(52)	-	-	-
Subtotal - Utility	<u>(2)</u>	<u>(8)</u>	<u>(2)</u>	<u>(87)</u>	<u>(97)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(1)	(2)	(1)	(15)	(17)	-	-	-
Total Allocations	<u>\$ (3)</u>	<u>\$ (11)</u>	<u>\$ (2)</u>	<u>\$ (103)</u>	<u>\$ (114)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ (1)	\$ (4)	\$ (1)	\$ (40)	\$ (45)	\$ -	\$ -	\$ -
So Cal Gas	(1)	(5)	(1)	(47)	(52)	-	-	-
Subtotal - Utility	<u>(2)</u>	<u>(8)</u>	<u>(2)</u>	<u>(87)</u>	<u>(97)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(4)	3	(1)	(15)	(43)	-	-	-
Total Billed Costs	<u>\$ (6)</u>	<u>\$ (5)</u>	<u>\$ (2)</u>	<u>\$ (103)</u>	<u>\$ (140)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F Facilities/Assets
 Cost Center: F-4 Security Services
 Workpaper: F-4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	19	18	18	21	21	16	17	17
Labor Costs	\$ 2,415	\$ 3,011	\$ 3,086	\$ 4,639	\$ 3,545	\$ 2,475	\$ 1,884	\$ 1,851
Non-Labor Costs	1,300	2,574	1,305	1,730	1,428	1,111	1,078	1,071
Total Costs	<u>\$ 3,715</u>	<u>\$ 5,585</u>	<u>\$ 4,391</u>	<u>\$ 6,368</u>	<u>\$ 4,973</u>	<u>\$ 3,586</u>	<u>\$ 2,962</u>	<u>\$ 2,922</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 328	\$ 462	\$ 151	\$ 423	\$ 568	\$ 209	\$ 104	\$ 94
So Cal Gas	371	382	131	251	315	137	69	65
Subtotal - Utility	<u>699</u>	<u>843</u>	<u>282</u>	<u>675</u>	<u>883</u>	<u>346</u>	<u>173</u>	<u>159</u>
Global/Retained	595	2,385	1,597	2,685	1,192	733	375	350
Total Direct Assignments	<u>\$ 1,295</u>	<u>\$ 3,228</u>	<u>\$ 1,880</u>	<u>\$ 3,360</u>	<u>\$ 2,074</u>	<u>\$ 1,079</u>	<u>\$ 548</u>	<u>\$ 509</u>
ALLOCATIONS								
SDG&E	\$ 631	\$ 665	\$ 761	\$ 891	\$ 824	\$ 845	\$ 839	\$ 843
So Cal Gas	865	905	956	1,164	1,122	1,054	1,049	1,050
Subtotal - Utility	<u>1,496</u>	<u>1,570</u>	<u>1,717</u>	<u>2,055</u>	<u>1,946</u>	<u>1,899</u>	<u>1,888</u>	<u>1,892</u>
Global/Retained	925	787	794	954	953	608	526	521
Total Allocations	<u>\$ 2,420</u>	<u>\$ 2,357</u>	<u>\$ 2,512</u>	<u>\$ 3,009</u>	<u>\$ 2,898</u>	<u>\$ 2,507</u>	<u>\$ 2,414</u>	<u>\$ 2,413</u>
BILLED COSTS								
SDG&E	\$ 958	\$ 1,126	\$ 913	\$ 1,314	\$ 1,392	\$ 1,054	\$ 943	\$ 937
So Cal Gas	1,236	1,287	1,087	1,416	1,436	1,191	1,118	1,114
Subtotal - Utility	<u>2,195</u>	<u>2,413</u>	<u>2,000</u>	<u>2,730</u>	<u>2,829</u>	<u>2,245</u>	<u>2,061</u>	<u>2,051</u>
Global/Retained	1,520	3,172	2,392	3,639	2,144	1,341	901	871
Total Billed Costs	<u>\$ 3,715</u>	<u>\$ 5,585</u>	<u>\$ 4,391</u>	<u>\$ 6,368</u>	<u>\$ 4,973</u>	<u>\$ 3,586</u>	<u>\$ 2,962</u>	<u>\$ 2,922</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: F Facilities/Assets
Cost Center: F-4 Security Services
Workpaper: F-4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,392	\$ 1,436	\$ 2,144	\$ 4,973	21
Permanent staff reduction as a result of the corporate reorganization in 2010.	(164)	(63)	(226)	(454)	(4)
Usage of call-in drivers reduced in 2010.	(376)	(248)	(839)	(1,463)	
Non-recurring consulting expense in 2009.	(46)	(65)	(22)	(133)	
Change in Allocation 2009-2012	<u>132</u>	<u>55</u>	<u>(187)</u>	<u>0</u>	
Total Change from 2009	\$ (455)	\$ (322)	\$ (1,273)	\$ (2,051)	(4)
2012 - TEST YEAR	<u>\$ 937</u>	<u>\$ 1,114</u>	<u>\$ 871</u>	<u>\$ 2,922</u>	<u>17</u>
Allocations	\$ 843	\$ 1,050	\$ 521	\$ 2,413	
Direct Assignments	<u>94</u>	<u>65</u>	<u>350</u>	<u>509</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 937</u>	<u>\$ 1,114</u>	<u>\$ 871</u>	<u>\$ 2,922</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F Facilities/Assets
 Cost Center: F-4 Security Services
 Workpaper: F-4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	19	18	18	21	21	16	17	17
Labor Costs	\$ 2,415	\$ 3,011	\$ 3,086	\$ 4,639	\$ 3,545	\$ 2,518	\$ 1,965	\$ 1,977
Non-Labor Costs	1,300	2,574	1,305	1,730	1,428	1,131	1,125	1,149
Total Costs	<u>\$ 3,715</u>	<u>\$ 5,585</u>	<u>\$ 4,391</u>	<u>\$ 6,368</u>	<u>\$ 4,973</u>	<u>\$ 3,649</u>	<u>\$ 3,090</u>	<u>\$ 3,126</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 328	\$ 462	\$ 151	\$ 423	\$ 568	\$ 213	\$ 109	\$ 101
So Cal Gas	371	382	131	251	315	140	72	70
Subtotal - Utility	<u>699</u>	<u>843</u>	<u>282</u>	<u>675</u>	<u>883</u>	<u>352</u>	<u>181</u>	<u>171</u>
Global/Retained	595	2,385	1,597	2,685	1,192	746	391	374
Total Direct Assignments	<u>\$ 1,295</u>	<u>\$ 3,228</u>	<u>\$ 1,880</u>	<u>\$ 3,360</u>	<u>\$ 2,074</u>	<u>\$ 1,098</u>	<u>\$ 572</u>	<u>\$ 545</u>
ALLOCATIONS								
SDG&E	\$ 631	\$ 665	\$ 761	\$ 891	\$ 824	\$ 859	\$ 875	\$ 901
So Cal Gas	865	905	956	1,164	1,122	1,073	1,095	1,122
Subtotal - Utility	<u>1,496</u>	<u>1,570</u>	<u>1,717</u>	<u>2,055</u>	<u>1,946</u>	<u>1,932</u>	<u>1,970</u>	<u>2,024</u>
Global/Retained	925	787	794	954	953	619	549	557
Total Allocations	<u>\$ 2,420</u>	<u>\$ 2,357</u>	<u>\$ 2,512</u>	<u>\$ 3,009</u>	<u>\$ 2,898</u>	<u>\$ 2,552</u>	<u>\$ 2,518</u>	<u>\$ 2,581</u>
BILLED COSTS								
SDG&E	\$ 958	\$ 1,126	\$ 913	\$ 1,314	\$ 1,392	\$ 1,072	\$ 984	\$ 1,002
So Cal Gas	1,236	1,287	1,087	1,416	1,436	1,212	1,166	1,192
Subtotal - Utility	<u>2,195</u>	<u>2,413</u>	<u>2,000</u>	<u>2,730</u>	<u>2,829</u>	<u>2,285</u>	<u>2,150</u>	<u>2,194</u>
Global/Retained	1,520	3,172	2,392	3,639	2,144	1,365	940	932
Total Billed Costs	<u>\$ 3,715</u>	<u>\$ 5,585</u>	<u>\$ 4,391</u>	<u>\$ 6,368</u>	<u>\$ 4,973</u>	<u>\$ 3,649</u>	<u>\$ 3,090</u>	<u>\$ 3,126</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: F-4.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	14	13	15	16	13	14	14
Labor Costs	\$ 939	\$ 911	\$ 1,026	\$ 1,296	\$ 1,375	\$ 1,283	\$ 1,323	\$ 1,323
Non-Labor Costs	651	802	649	770	807	636	626	626
Total Costs	<u>\$ 1,589</u>	<u>\$ 1,713</u>	<u>\$ 1,674</u>	<u>\$ 2,066</u>	<u>\$ 2,182</u>	<u>\$ 1,919</u>	<u>\$ 1,949</u>	<u>\$ 1,949</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ 30	\$ 95	\$ -	\$ -	\$ -
So Cal Gas	-	-	1	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>2</u>	<u>30</u>	<u>95</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	28	4	0	8	0	(0)	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 6</u>	<u>\$ 30</u>	<u>\$ 103</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 489	\$ 543	\$ 613	\$ 726	\$ 685	\$ 746	\$ 761	\$ 765
So Cal Gas	722	781	807	999	982	956	972	972
Subtotal - Utility	<u>1,210</u>	<u>1,324</u>	<u>1,420</u>	<u>1,724</u>	<u>1,667</u>	<u>1,703</u>	<u>1,733</u>	<u>1,737</u>
Global/Retained	379	360	248	312	412	216	216	212
Total Allocations	<u>\$ 1,589</u>	<u>\$ 1,684</u>	<u>\$ 1,668</u>	<u>\$ 2,036</u>	<u>\$ 2,079</u>	<u>\$ 1,919</u>	<u>\$ 1,949</u>	<u>\$ 1,949</u>
BILLED COSTS								
SDG&E	\$ 489	\$ 543	\$ 614	\$ 756	\$ 780	\$ 746	\$ 761	\$ 765
So Cal Gas	722	781	808	999	982	956	972	972
Subtotal - Utility	<u>1,210</u>	<u>1,324</u>	<u>1,422</u>	<u>1,755</u>	<u>1,762</u>	<u>1,703</u>	<u>1,733</u>	<u>1,737</u>
Global/Retained	379	388	252	312	420	216	216	212
Total Billed Costs	<u>\$ 1,589</u>	<u>\$ 1,713</u>	<u>\$ 1,674</u>	<u>\$ 2,066</u>	<u>\$ 2,182</u>	<u>\$ 1,919</u>	<u>\$ 1,949</u>	<u>\$ 1,949</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-4 Security Services
Cost Center: 1100-0133-CORPORATE SECURITY DIR
Workpaper: F-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 780	\$ 982	\$ 420	\$ 2,182	16
Permanent staff reduction as a result of the corporate reorganization in 2010.	(100)	-	-	(100)	(2)
Non-recurring consulting expense in 2009.	(46)	(65)	(22)	(133)	
Change in Allocation 2009-2012	131	55	(187)	(0)	
Total Change from 2009	\$ (15)	\$ (9)	\$ (208)	\$ (233)	(2)
2012 - TEST YEAR	<u>\$ 765</u>	<u>\$ 972</u>	<u>\$ 212</u>	<u>\$ 1,949</u>	<u>14</u>
2012 ALLOCATION METHOD					
Causal - HQ Security	39.26%	49.88%	10.85%	100.00%	
Allocations	\$ 765	\$ 972	\$ 212	\$ 1,949	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 765</u>	<u>\$ 972</u>	<u>\$ 212</u>	<u>\$ 1,949</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: F-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	14	13	15	16	13	14	14
Labor Costs	\$ 939	\$ 911	\$ 1,026	\$ 1,296	\$ 1,375	\$ 1,305	\$ 1,380	\$ 1,412
Non-Labor Costs	651	802	649	770	807	648	654	672
Total Costs	<u>\$ 1,589</u>	<u>\$ 1,713</u>	<u>\$ 1,674</u>	<u>\$ 2,066</u>	<u>\$ 2,182</u>	<u>\$ 1,953</u>	<u>\$ 2,034</u>	<u>\$ 2,084</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ 30	\$ 95	\$ -	\$ -	\$ -
So Cal Gas	-	-	1	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>2</u>	<u>30</u>	<u>95</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	28	4	0	8	0	(0)	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 6</u>	<u>\$ 30</u>	<u>\$ 103</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 489	\$ 543	\$ 613	\$ 726	\$ 685	\$ 760	\$ 794	\$ 818
So Cal Gas	722	781	807	999	982	973	1,014	1,040
Subtotal - Utility	<u>1,210</u>	<u>1,324</u>	<u>1,420</u>	<u>1,724</u>	<u>1,667</u>	<u>1,733</u>	<u>1,808</u>	<u>1,858</u>
Global/Retained	379	360	248	312	412	220	226	226
Total Allocations	<u>\$ 1,589</u>	<u>\$ 1,684</u>	<u>\$ 1,668</u>	<u>\$ 2,036</u>	<u>\$ 2,079</u>	<u>\$ 1,953</u>	<u>\$ 2,034</u>	<u>\$ 2,084</u>
BILLED COSTS								
SDG&E	\$ 489	\$ 543	\$ 614	\$ 756	\$ 780	\$ 760	\$ 794	\$ 818
So Cal Gas	722	781	808	999	982	973	1,014	1,040
Subtotal - Utility	<u>1,210</u>	<u>1,324</u>	<u>1,422</u>	<u>1,755</u>	<u>1,762</u>	<u>1,733</u>	<u>1,808</u>	<u>1,858</u>
Global/Retained	379	388	252	312	420	220	226	226
Total Billed Costs	<u>\$ 1,589</u>	<u>\$ 1,713</u>	<u>\$ 1,674</u>	<u>\$ 2,066</u>	<u>\$ 2,182</u>	<u>\$ 1,953</u>	<u>\$ 2,034</u>	<u>\$ 2,084</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: F-4.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	4	5	6	5	3	3	3
Labor Costs	\$ 610	\$ 485	\$ 692	\$ 614	\$ 555	\$ 467	\$ 399	\$ 367
Non-Labor Costs	261	372	448	376	262	234	235	236
Total Costs	<u>\$ 870</u>	<u>\$ 857</u>	<u>\$ 1,140</u>	<u>\$ 990</u>	<u>\$ 818</u>	<u>\$ 701</u>	<u>\$ 634</u>	<u>\$ 603</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 36	\$ 67	\$ 1	\$ 2	\$ 16	\$ 26	\$ 16
So Cal Gas	12	37	71	1	1	14	20	16
Subtotal - Utility	<u>26</u>	<u>73</u>	<u>139</u>	<u>1</u>	<u>3</u>	<u>30</u>	<u>46</u>	<u>32</u>
Global/Retained	32	137	181	28	7	83	123	106
Total Direct Assignments	<u>\$ 58</u>	<u>\$ 210</u>	<u>\$ 320</u>	<u>\$ 29</u>	<u>\$ 10</u>	<u>\$ 113</u>	<u>\$ 169</u>	<u>\$ 138</u>
ALLOCATIONS								
SDG&E	\$ 135	\$ 113	\$ 140	\$ 160	\$ 135	\$ 98	\$ 77	\$ 77
So Cal Gas	135	113	140	160	135	98	77	77
Subtotal - Utility	<u>271</u>	<u>227</u>	<u>280</u>	<u>320</u>	<u>269</u>	<u>196</u>	<u>155</u>	<u>155</u>
Global/Retained	541	421	539	640	538	392	310	310
Total Allocations	<u>\$ 812</u>	<u>\$ 647</u>	<u>\$ 820</u>	<u>\$ 961</u>	<u>\$ 808</u>	<u>\$ 588</u>	<u>\$ 464</u>	<u>\$ 464</u>
BILLED COSTS								
SDG&E	\$ 150	\$ 149	\$ 208	\$ 161	\$ 137	\$ 114	\$ 103	\$ 93
So Cal Gas	147	150	211	161	135	112	97	94
Subtotal - Utility	<u>297</u>	<u>299</u>	<u>419</u>	<u>321</u>	<u>272</u>	<u>226</u>	<u>201</u>	<u>187</u>
Global/Retained	573	558	721	669	546	475	433	416
Total Billed Costs	<u>\$ 870</u>	<u>\$ 857</u>	<u>\$ 1,140</u>	<u>\$ 990</u>	<u>\$ 818</u>	<u>\$ 701</u>	<u>\$ 634</u>	<u>\$ 603</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-4 Security Services
Cost Center: 1100-0275-EXECUTIVE SECURITY
Workpaper: F-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 137	\$ 135	\$ 546	\$ 818	5
Permanent staff reduction as a result of the corporate reorganization in 2010.	(64)	(63)	(226)	(354)	(2)
Call-in drivers' expenses moved from 1100-0369 (see Recon workpaper F-4.4)	21	21	97	139	
Change in Allocation 2009-2012	(0)	(0)	0	0	
Total Change from 2009	\$ (43)	\$ (42)	\$ (130)	\$ (215)	(2)
2012 - TEST YEAR	\$ 93	\$ 94	\$ 416	\$ 603	3
2012 ALLOCATION METHOD					
Causal - Exec Security	16.67%	16.67%	66.67%	100.00%	
Allocations	\$ 77	\$ 77	\$ 310	\$ 464	
Direct Assignments	16	16	106	138	
TOTAL 2012 ALLOCATIONS	\$ 93	\$ 94	\$ 416	\$ 603	
Direct Assignment Details					
Call-in drivers allocated based on 2009 actuals.	16	16	106	138	
	\$ 16	\$ 16	\$ 106	\$ 138	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: F-4.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	4	5	6	5	3	3	3
Labor Costs	\$ 610	\$ 485	\$ 692	\$ 614	\$ 555	\$ 475	\$ 416	\$ 392
Non-Labor Costs	261	372	448	376	262	238	245	253
Total Costs	<u>\$ 870</u>	<u>\$ 857</u>	<u>\$ 1,140</u>	<u>\$ 990</u>	<u>\$ 818</u>	<u>\$ 713</u>	<u>\$ 661</u>	<u>\$ 645</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 36	\$ 67	\$ 1	\$ 2	\$ 16	\$ 27	\$ 17
So Cal Gas	12	37	71	1	1	14	21	17
Subtotal - Utility	<u>26</u>	<u>73</u>	<u>139</u>	<u>1</u>	<u>3</u>	<u>30</u>	<u>48</u>	<u>35</u>
Global/Retained	32	137	181	28	7	84	129	114
Total Direct Assignments	<u>\$ 58</u>	<u>\$ 210</u>	<u>\$ 320</u>	<u>\$ 29</u>	<u>\$ 10</u>	<u>\$ 115</u>	<u>\$ 177</u>	<u>\$ 148</u>
ALLOCATIONS								
SDG&E	\$ 135	\$ 113	\$ 140	\$ 160	\$ 135	\$ 100	\$ 81	\$ 83
So Cal Gas	135	113	140	160	135	100	81	83
Subtotal - Utility	<u>271</u>	<u>227</u>	<u>280</u>	<u>320</u>	<u>269</u>	<u>200</u>	<u>161</u>	<u>166</u>
Global/Retained	541	421	539	640	538	399	323	331
Total Allocations	<u>\$ 812</u>	<u>\$ 647</u>	<u>\$ 820</u>	<u>\$ 961</u>	<u>\$ 808</u>	<u>\$ 599</u>	<u>\$ 484</u>	<u>\$ 497</u>
BILLED COSTS								
SDG&E	\$ 150	\$ 149	\$ 208	\$ 161	\$ 137	\$ 116	\$ 108	\$ 100
So Cal Gas	147	150	211	161	135	114	102	100
Subtotal - Utility	<u>297</u>	<u>299</u>	<u>419</u>	<u>321</u>	<u>272</u>	<u>230</u>	<u>209</u>	<u>200</u>
Global/Retained	573	558	721	669	546	484	452	445
Total Billed Costs	<u>\$ 870</u>	<u>\$ 857</u>	<u>\$ 1,140</u>	<u>\$ 990</u>	<u>\$ 818</u>	<u>\$ 713</u>	<u>\$ 661</u>	<u>\$ 645</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: F-4.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108	\$ 162	\$ 162
Non-Labor Costs	-	-	-	-	-	139	209	209
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247</u>	<u>\$ 370</u>	<u>\$ 370</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ 78	\$ 78
So Cal Gas	-	-	-	-	-	32	49	49
Subtotal - Utility	-	-	-	-	-	85	127	127
Global/Retained	-	-	-	-	-	162	243	243
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247</u>	<u>\$ 370</u>	<u>\$ 370</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ 78	\$ 78
So Cal Gas	-	-	-	-	-	32	49	49
Subtotal - Utility	-	-	-	-	-	85	127	127
Global/Retained	-	-	-	-	-	162	243	243
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247</u>	<u>\$ 370</u>	<u>\$ 370</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-4 Security Services
Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES
Workpaper: F-4.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	-
New cost center created for call in drivers, which were previously part of cost center 1100-0310 (see Recon workpaper F-4.5)	78	49	243	370	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 78	\$ 49	\$ 243	\$ 370	-
2012 - TEST YEAR	\$ 78	\$ 49	\$ 243	\$ 370	-
2012 ALLOCATION METHOD					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	78	49	243	370	
TOTAL 2012 ALLOCATIONS	\$ 78	\$ 49	\$ 243	\$ 370	
Direct Assignment Details					
Call-in drivers allocated based on 2009 actuals.	78	49	243	370	
	\$ 78	\$ 49	\$ 243	\$ 370	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: F-4.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ 169	\$ 173
Non-Labor Costs	-	-	-	-	-	142	218	224
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251</u>	<u>\$ 386</u>	<u>\$ 397</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ 82	\$ 84
So Cal Gas	-	-	-	-	-	33	51	52
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86</u>	<u>133</u>	<u>136</u>
Global/Retained	-	-	-	-	-	165	254	261
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251</u>	<u>\$ 386</u>	<u>\$ 397</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ 82	\$ 84
So Cal Gas	-	-	-	-	-	33	51	52
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86</u>	<u>133</u>	<u>136</u>
Global/Retained	-	-	-	-	-	165	254	261
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251</u>	<u>\$ 386</u>	<u>\$ 397</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-4.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 477	\$ 682	\$ 83	\$ 303	\$ 445	\$ 187	\$ -	\$ -
Non-Labor Costs	72	197	100	107	80	32	2	-
Total Costs	<u>\$ 550</u>	<u>\$ 879</u>	<u>\$ 183</u>	<u>\$ 410</u>	<u>\$ 525</u>	<u>\$ 219</u>	<u>\$ 2</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 108	\$ 135	\$ 13	\$ 29	\$ 60	\$ 31	\$ -	\$ -
So Cal Gas	112	140	14	33	67	27	-	-
Subtotal - Utility	<u>220</u>	<u>275</u>	<u>26</u>	<u>62</u>	<u>126</u>	<u>58</u>	<u>-</u>	<u>-</u>
Global/Retained	324	587	144	343	397	162	2	-
Total Direct Assignments	<u>\$ 544</u>	<u>\$ 862</u>	<u>\$ 170</u>	<u>\$ 406</u>	<u>\$ 523</u>	<u>\$ 219</u>	<u>\$ 2</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2	\$ 6	\$ 5	\$ 2	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	2	7	5	2	1	-	-	-
Subtotal - Utility	<u>4</u>	<u>13</u>	<u>10</u>	<u>4</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	4	3	1	0	-	-	-
Total Allocations	<u>\$ 6</u>	<u>\$ 17</u>	<u>\$ 13</u>	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 110	\$ 141	\$ 17	\$ 31	\$ 60	\$ 31	\$ -	\$ -
So Cal Gas	114	148	19	35	67	27	-	-
Subtotal - Utility	<u>224</u>	<u>288</u>	<u>36</u>	<u>66</u>	<u>127</u>	<u>58</u>	<u>-</u>	<u>-</u>
Global/Retained	325	591	147	344	397	162	2	-
Total Billed Costs	<u>\$ 550</u>	<u>\$ 879</u>	<u>\$ 183</u>	<u>\$ 410</u>	<u>\$ 525</u>	<u>\$ 219</u>	<u>\$ 2</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-4 Security Services
Cost Center: 1100-0369-CORPORATE BENEFITS
Workpaper: F-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 60	\$ 67	\$ 397	\$ 525	-
Reduced usage of call-in drivers in 2010.	(39)	(46)	(300)	(385)	
Remaining call-in drivers' expenses moved to 1100-0275 (see Recon workpaper F-4.2)	(21)	(21)	(97)	(139)	
Change in Allocation 2009-2012	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
Total Change from 2009	\$ (60)	\$ (67)	\$ (397)	\$ (524)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-4.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 477	\$ 682	\$ 83	\$ 303	\$ 445	\$ 191	\$ -	\$ -
Non-Labor Costs	72	197	100	107	80	32	2	-
Total Costs	<u>\$ 550</u>	<u>\$ 879</u>	<u>\$ 183</u>	<u>\$ 410</u>	<u>\$ 525</u>	<u>\$ 223</u>	<u>\$ 2</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 108	\$ 135	\$ 13	\$ 29	\$ 60	\$ 31	\$ -	\$ -
So Cal Gas	112	140	14	33	67	27	-	-
Subtotal - Utility	<u>220</u>	<u>275</u>	<u>26</u>	<u>62</u>	<u>126</u>	<u>59</u>	<u>-</u>	<u>-</u>
Global/Retained	324	587	144	343	397	164	2	-
Total Direct Assignments	<u>\$ 544</u>	<u>\$ 862</u>	<u>\$ 170</u>	<u>\$ 406</u>	<u>\$ 523</u>	<u>\$ 223</u>	<u>\$ 2</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2	\$ 6	\$ 5	\$ 2	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	2	7	5	2	1	-	-	-
Subtotal - Utility	<u>4</u>	<u>13</u>	<u>10</u>	<u>4</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	4	3	1	0	-	-	-
Total Allocations	<u>\$ 6</u>	<u>\$ 17</u>	<u>\$ 13</u>	<u>\$ 5</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 110	\$ 141	\$ 17	\$ 31	\$ 60	\$ 31	\$ -	\$ -
So Cal Gas	114	148	19	35	67	27	-	-
Subtotal - Utility	<u>224</u>	<u>288</u>	<u>36</u>	<u>66</u>	<u>127</u>	<u>59</u>	<u>-</u>	<u>-</u>
Global/Retained	325	591	147	344	397	164	2	-
Total Billed Costs	<u>\$ 550</u>	<u>\$ 879</u>	<u>\$ 183</u>	<u>\$ 410</u>	<u>\$ 525</u>	<u>\$ 223</u>	<u>\$ 2</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0310-AFFILIATE BENEFITS - HR

Workpaper: F-4.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 390	\$ 934	\$ 1,285	\$ 2,426	\$ 1,170	\$ 430	\$ -	\$ -
Non-Labor Costs	316	1,202	109	476	279	70	6	-
Total Costs	<u>\$ 706</u>	<u>\$ 2,136</u>	<u>\$ 1,394</u>	<u>\$ 2,902</u>	<u>\$ 1,449</u>	<u>\$ 500</u>	<u>\$ 6</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 205	\$ 291	\$ 70	\$ 363	\$ 411	\$ 110	\$ -	\$ -
So Cal Gas	248	204	45	218	247	64	-	-
Subtotal - Utility	<u>453</u>	<u>495</u>	<u>115</u>	<u>581</u>	<u>659</u>	<u>174</u>	<u>-</u>	<u>-</u>
Global/Retained	240	1,633	1,268	2,314	780	326	6	-
Total Direct Assignments	<u>\$ 692</u>	<u>\$ 2,128</u>	<u>\$ 1,383</u>	<u>\$ 2,895</u>	<u>\$ 1,439</u>	<u>\$ 500</u>	<u>\$ 6</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 5	\$ 3	\$ 3	\$ 3	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	6	3	4	3	5	-	-	-
Subtotal - Utility	<u>10</u>	<u>6</u>	<u>8</u>	<u>6</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	3	2	4	1	2	-	-	-
Total Allocations	<u>\$ 13</u>	<u>\$ 8</u>	<u>\$ 11</u>	<u>\$ 7</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 210	\$ 294	\$ 74	\$ 366	\$ 415	\$ 110	\$ -	\$ -
So Cal Gas	253	208	49	221	252	64	-	-
Subtotal - Utility	<u>463</u>	<u>501</u>	<u>123</u>	<u>587</u>	<u>667</u>	<u>174</u>	<u>-</u>	<u>-</u>
Global/Retained	243	1,635	1,272	2,315	782	326	6	-
Total Billed Costs	<u>\$ 706</u>	<u>\$ 2,136</u>	<u>\$ 1,394</u>	<u>\$ 2,902</u>	<u>\$ 1,449</u>	<u>\$ 500</u>	<u>\$ 6</u>	<u>\$ -</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: F Facilities/Assets
Dept: F-4 Security Services
Cost Center: 1100-0310-AFFILIATE BENEFITS - HR
Workpaper: F-4.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 415	\$ 252	\$ 782	\$ 1,449	-
Reduced usage of call-in drivers in 2010.	(337)	(203)	(538)	(1,078)	
Remaining call-in drivers' expenses moved to 1100-0043 (see Recon workpaper F-4.3)	(78)	(49)	(243)	(370)	
Change in Allocation 2009-2012	0	(0)	0	(0)	
Total Change from 2009	\$ (415)	\$ (252)	\$ (782)	\$ (1,449)	-
2012 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	-

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: F-4 Security Services

Witness: Bruce Folkmann

Cost Center: 1100-0310-AFFILIATE BENEFITS - HR

Workpaper: F-4.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 390	\$ 934	\$ 1,285	\$ 2,426	\$ 1,170	\$ 438	\$ -	\$ -
Non-Labor Costs	316	1,202	109	476	279	71	7	-
Total Costs	<u>\$ 706</u>	<u>\$ 2,136</u>	<u>\$ 1,394</u>	<u>\$ 2,902</u>	<u>\$ 1,449</u>	<u>\$ 509</u>	<u>\$ 7</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 205	\$ 291	\$ 70	\$ 363	\$ 411	\$ 112	\$ -	\$ -
So Cal Gas	248	204	45	218	247	65	-	-
Subtotal - Utility	<u>453</u>	<u>495</u>	<u>115</u>	<u>581</u>	<u>659</u>	<u>177</u>	<u>-</u>	<u>-</u>
Global/Retained	240	1,633	1,268	2,314	780	332	7	-
Total Direct Assignments	<u>\$ 692</u>	<u>\$ 2,128</u>	<u>\$ 1,383</u>	<u>\$ 2,895</u>	<u>\$ 1,439</u>	<u>\$ 509</u>	<u>\$ 7</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 5	\$ 3	\$ 3	\$ 3	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	6	3	4	3	5	-	-	-
Subtotal - Utility	<u>10</u>	<u>6</u>	<u>8</u>	<u>6</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	3	2	4	1	2	-	-	-
Total Allocations	<u>\$ 13</u>	<u>\$ 8</u>	<u>\$ 11</u>	<u>\$ 7</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 210	\$ 294	\$ 74	\$ 366	\$ 415	\$ 112	\$ -	\$ -
So Cal Gas	253	208	49	221	252	65	-	-
Subtotal - Utility	<u>463</u>	<u>501</u>	<u>123</u>	<u>587</u>	<u>667</u>	<u>177</u>	<u>-</u>	<u>-</u>
Global/Retained	243	1,635	1,272	2,315	782	332	7	-
Total Billed Costs	<u>\$ 706</u>	<u>\$ 2,136</u>	<u>\$ 1,394</u>	<u>\$ 2,902</u>	<u>\$ 1,449</u>	<u>\$ 509</u>	<u>\$ 7</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: G Pension & Benefits

Workpaper: G

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 33,057	\$ 34,350	\$ 39,568	\$ 43,608	\$ 36,617	\$ 27,768	\$ 26,571	\$ 26,020
Non-Labor Costs	80,323	63,440	57,649	83,211	86,073	52,240	60,143	66,753
Total Costs	<u>\$113,380</u>	<u>\$ 97,789</u>	<u>\$ 97,217</u>	<u>\$ 126,819</u>	<u>\$ 122,689</u>	<u>\$ 80,007</u>	<u>\$ 86,715</u>	<u>\$ 92,773</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,475	\$ 6,650	\$ 4,722	\$ 6,832	\$ 5,943	\$ 7,070	\$ 6,601	\$ 4,661
So Cal Gas	8,773	7,134	5,135	6,702	5,669	4,668	3,636	4,432
Subtotal - Utility	<u>17,249</u>	<u>13,785</u>	<u>9,857</u>	<u>13,534</u>	<u>11,613</u>	<u>11,738</u>	<u>10,237</u>	<u>9,092</u>
Global/Retained	47,950	47,304	46,387	52,049	50,978	37,763	39,741	41,720
Total Direct Assignments	<u>\$ 65,198</u>	<u>\$ 61,088</u>	<u>\$ 56,244</u>	<u>\$ 65,583</u>	<u>\$ 62,590</u>	<u>\$ 49,501</u>	<u>\$ 49,978</u>	<u>\$ 50,812</u>
ALLOCATIONS								
SDG&E	\$ 16,585	\$ 13,467	\$ 14,960	\$ 19,331	\$ 17,360	\$ 9,513	\$ 10,149	\$ 10,315
So Cal Gas	19,585	15,149	15,403	19,855	16,755	8,769	9,190	9,725
Subtotal - Utility	<u>36,171</u>	<u>28,616</u>	<u>30,363</u>	<u>39,185</u>	<u>34,115</u>	<u>18,282</u>	<u>19,340</u>	<u>20,040</u>
Global/Retained	12,011	8,085	10,610	22,051	25,984	12,224	17,397	21,921
Total Allocations	<u>\$ 48,181</u>	<u>\$ 36,701</u>	<u>\$ 40,973</u>	<u>\$ 61,236</u>	<u>\$ 60,099</u>	<u>\$ 30,506</u>	<u>\$ 36,737</u>	<u>\$ 41,961</u>
BILLED COSTS								
SDG&E	\$ 25,060	\$ 20,118	\$ 19,682	\$ 26,163	\$ 23,303	\$ 16,583	\$ 16,751	\$ 14,976
So Cal Gas	28,359	22,283	20,538	26,557	22,425	13,438	12,827	14,157
Subtotal - Utility	<u>53,419</u>	<u>42,401</u>	<u>40,220</u>	<u>52,719</u>	<u>45,727</u>	<u>30,021</u>	<u>29,577</u>	<u>29,132</u>
Global/Retained	59,961	55,388	56,997	74,100	76,962	49,987	57,137	63,641
Total Billed Costs	<u>\$113,380</u>	<u>\$ 97,789</u>	<u>\$ 97,217</u>	<u>\$ 126,819</u>	<u>\$ 122,689</u>	<u>\$ 80,007</u>	<u>\$ 86,715</u>	<u>\$ 92,773</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: G Pension & Benefits
Workpaper: G Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 23,303	\$ 22,425	\$ 76,962	\$ 122,689	-
Transfer/staff reductions as a result of the 2010 reorganization.	(9,335)	(8,893)	(4,121)	(22,349)	
Increase in external costs net of distribution forecast.	1,333	700	(8,168)	(6,135)	
2009 Actuals included above-target accrual; forecast is held at target.	(322)	(308)	(802)	(1,432)	
Change in Allocation 2009-2012	(3)	233	(230)	(0)	
Total Change from 2009	\$ (8,327)	\$ (8,268)	\$ (13,321)	\$ (29,916)	-
2012 - TEST YEAR	<u>\$ 14,976</u>	<u>\$ 14,157</u>	<u>\$ 63,641</u>	<u>\$ 92,773</u>	<u>-</u>
Allocations	\$ 10,349	\$ 9,786	\$ 21,826	\$ 41,961	
Direct Assignments	4,626	4,371	41,815	50,812	
TOTAL 2012 ALLOCATIONS	<u>\$ 14,976</u>	<u>\$ 14,157</u>	<u>\$ 63,641</u>	<u>\$ 92,773</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Pension & Benefits

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
G-1.1	1100-0802-P&B OVERHEAD	(22)	109	87
G-1.2	1100-0814-BOD Pension (FAS87)	22	(14)	8
G-1.3	1100-0306-PENSION (FAS87)	-	-	-
G-1.4	1100-0370-LIFE INSURANCE	-	-	-
G-1	Employee Benefits	<u>0</u>	<u>95</u>	<u>95</u>
G-2.1	1100-0803-PAYROLL TAX	15	60	75
G-2	Payroll Taxes	<u>15</u>	<u>60</u>	<u>75</u>
G-3.1	1100-0800-EXECUTIVE ICP	(57)	(60)	(118)
G-3.2	1100-0801-ICP OVERHEAD	39	139	178
G-3	Incentive Compensation	<u>(18)</u>	<u>79</u>	<u>60</u>
G-4.1	1100-0805-RESTRICTED STOCK	-	-	-
G-4.2	1100-0811-STOCK OPTIONS	-	-	-
G-4.3	1100-0806-LIFE INSURANCE	-	-	-
G-4.4	1100-0129-EXECUTIVE BENEFITS	0	(0)	0
G-4	Term Incentives	<u>0</u>	<u>(0)</u>	<u>0</u>
G-5.1	1100-0804-SERP	-	-	-
G-5	Supplemental Retirement	<u>-</u>	<u>-</u>	<u>-</u>
Change in Allocation 2009-2012		<u>(3)</u>	<u>233</u>	<u>230</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation**

(\$000's)

Division: G Pension & Benefits

Witness: Bruce Folkmann

Workpaper: G - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Nonabor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs <i>(A + B)</i>		E Standard Escalated 2012 \$'s <i>(A X D)</i>	F Total Escalated Costs <i>(B + E)</i>
G-1 Employee Benefits						
Labor	\$ 11,319	\$ -	\$ 11,319	1.0680	\$ 12,088	\$ 12,088
Non-Labor	725	-	725	1.0727	778	778
Total	<u>12,044</u>	<u>-</u>	<u>12,044</u>		<u>12,866</u>	<u>12,866</u>
G-2 Payroll Taxes						
Labor	3,572	-	3,572	1.0680	3,815	3,815
Non-Labor	-	-	-	-	-	-
Total	<u>3,572</u>	<u>-</u>	<u>3,572</u>		<u>3,815</u>	<u>3,815</u>
G-3 Incentive Compensation						
Labor	11,129	-	11,129	1.0680	11,886	11,886
Non-Labor	-	-	-	-	-	-
Total	<u>11,129</u>	<u>-</u>	<u>11,129</u>		<u>11,886</u>	<u>11,886</u>
G-4 Long-Term Incentives						
Labor	-	-	-	-	-	-
Non-Labor	-	35,198	35,198	-	-	35,198
Total	<u>-</u>	<u>35,198</u>	<u>35,198</u>		<u>-</u>	<u>35,198</u>
G-5 Supplemental Retirement						
Labor	-	-	-	-	-	-
Non-Labor	14,130	16,700	30,830	1.0000	14,130	30,830
Total	<u>14,130</u>	<u>16,700</u>	<u>30,830</u>		<u>14,130</u>	<u>30,830</u>
Total Pension & Benefits						
Labor	26,020	-	26,020	1.0680	27,789	27,789
Non-Labor	14,855	51,898	66,753	1.0035	14,908	66,805
Total	<u>\$ 40,875</u>	<u>\$ 51,898</u>	<u>\$ 92,773</u>		<u>\$ 42,697</u>	<u>\$ 94,595</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: G Pension & Benefits

Workpaper: G Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 33,057	\$ 34,350	\$ 39,568	\$ 43,608	\$ 36,617	\$ 28,251	\$ 27,714	\$ 27,789
Non-Labor Costs	80,323	63,440	57,649	83,211	86,073	52,253	60,175	66,805
Total Costs	<u>\$113,380</u>	<u>\$ 97,789</u>	<u>\$ 97,217</u>	<u>\$ 126,819</u>	<u>\$ 122,689</u>	<u>\$ 80,504</u>	<u>\$ 87,889</u>	<u>\$ 94,595</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,475	\$ 6,650	\$ 4,722	\$ 6,832	\$ 5,943	\$ 7,070	\$ 6,601	\$ 4,661
So Cal Gas	8,773	7,134	5,135	6,702	5,669	4,668	3,636	4,432
Subtotal - Utility	<u>17,249</u>	<u>13,785</u>	<u>9,857</u>	<u>13,534</u>	<u>11,613</u>	<u>11,738</u>	<u>10,237</u>	<u>9,092</u>
Global/Retained	47,950	47,304	46,387	52,049	50,978	37,764	39,743	41,724
Total Direct Assignments	<u>\$ 65,198</u>	<u>\$ 61,088</u>	<u>\$ 56,244</u>	<u>\$ 65,583</u>	<u>\$ 62,590</u>	<u>\$ 49,502</u>	<u>\$ 49,981</u>	<u>\$ 50,816</u>
ALLOCATIONS								
SDG&E	\$ 16,585	\$ 13,467	\$ 14,960	\$ 19,331	\$ 17,360	\$ 9,672	\$ 10,522	\$ 10,868
So Cal Gas	19,585	15,149	15,403	19,855	16,755	8,917	9,535	10,273
Subtotal - Utility	<u>36,171</u>	<u>28,616</u>	<u>30,363</u>	<u>39,185</u>	<u>34,115</u>	<u>18,589</u>	<u>20,057</u>	<u>21,141</u>
Global/Retained	12,011	8,085	10,610	22,051	25,984	12,413	17,851	22,638
Total Allocations	<u>\$ 48,181</u>	<u>\$ 36,701</u>	<u>\$ 40,973</u>	<u>\$ 61,236</u>	<u>\$ 60,099</u>	<u>\$ 31,002</u>	<u>\$ 37,908</u>	<u>\$ 43,779</u>
BILLED COSTS								
SDG&E	\$ 25,060	\$ 20,118	\$ 19,682	\$ 26,163	\$ 23,303	\$ 16,742	\$ 17,123	\$ 15,529
So Cal Gas	28,359	22,283	20,538	26,557	22,425	13,585	13,172	14,704
Subtotal - Utility	<u>53,419</u>	<u>42,401</u>	<u>40,220</u>	<u>52,719</u>	<u>45,727</u>	<u>30,327</u>	<u>30,295</u>	<u>30,233</u>
Global/Retained	59,961	55,388	56,997	74,100	76,962	50,177	57,594	64,362
Total Billed Costs	<u>\$113,380</u>	<u>\$ 97,789</u>	<u>\$ 97,217</u>	<u>\$ 126,819</u>	<u>\$ 122,689</u>	<u>\$ 80,504</u>	<u>\$ 87,889</u>	<u>\$ 94,595</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G Pension & Benefits
 Cost Center: G-1 Employee Benefits
 Workpaper: G-1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 7,990	\$ 7,962	\$ 9,656	\$ 9,922	\$ 13,291	\$ 11,649	\$ 11,965	\$ 11,319
Non-Labor Costs	5,199	5,924	5,624	3,079	4,060	725	725	725
Total Costs	<u>\$ 13,189</u>	<u>\$ 13,886</u>	<u>\$ 15,280</u>	<u>\$ 13,001</u>	<u>\$ 17,351</u>	<u>\$ 12,374</u>	<u>\$ 12,690</u>	<u>\$ 12,044</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 16	\$ 25	\$ 29	\$ 53	\$ 62	\$ -	\$ -	\$ -
So Cal Gas	18	26	63	66	59	-	-	-
Subtotal - Utility	<u>34</u>	<u>51</u>	<u>92</u>	<u>119</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,371	5,295	5,768	2,476	4,202	29	33	31
Total Direct Assignments	<u>\$ 4,405</u>	<u>\$ 5,347</u>	<u>\$ 5,860</u>	<u>\$ 2,595</u>	<u>\$ 4,322</u>	<u>\$ 29</u>	<u>\$ 33</u>	<u>\$ 31</u>
ALLOCATIONS								
SDG&E	\$ 2,548	\$ 2,579	\$ 2,957	\$ 3,368	\$ 4,294	\$ 4,225	\$ 4,291	\$ 3,954
So Cal Gas	2,629	2,694	2,818	3,405	4,134	3,964	4,047	3,923
Subtotal - Utility	<u>5,177</u>	<u>5,273</u>	<u>5,775</u>	<u>6,774</u>	<u>8,428</u>	<u>8,189</u>	<u>8,338</u>	<u>7,877</u>
Global/Retained	3,608	3,266	3,646	3,632	4,601	4,157	4,320	4,136
Total Allocations	<u>\$ 8,785</u>	<u>\$ 8,539</u>	<u>\$ 9,420</u>	<u>\$ 10,406</u>	<u>\$ 13,029</u>	<u>\$ 12,345</u>	<u>\$ 12,658</u>	<u>\$ 12,013</u>
BILLED COSTS								
SDG&E	\$ 2,564	\$ 2,604	\$ 2,986	\$ 3,421	\$ 4,356	\$ 4,225	\$ 4,291	\$ 3,954
So Cal Gas	2,647	2,720	2,881	3,472	4,193	3,964	4,047	3,923
Subtotal - Utility	<u>5,211</u>	<u>5,324</u>	<u>5,867</u>	<u>6,893</u>	<u>8,548</u>	<u>8,189</u>	<u>8,338</u>	<u>7,877</u>
Global/Retained	7,978	8,562	9,413	6,108	8,803	4,185	4,352	4,167
Total Billed Costs	<u>\$ 13,189</u>	<u>\$ 13,886</u>	<u>\$ 15,280</u>	<u>\$ 13,001</u>	<u>\$ 17,351</u>	<u>\$ 12,374</u>	<u>\$ 12,690</u>	<u>\$ 12,044</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G Pension & Benefits
 Cost Center: G-1 Employee Benefits
 Workpaper: G-1 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 7,990	\$ 7,962	\$ 9,656	\$ 9,922	\$ 13,291	\$ 11,851	\$ 12,480	\$ 12,088
Non-Labor Costs	5,199	5,924	5,624	3,079	4,060	738	757	778
Total Costs	<u>\$ 13,189</u>	<u>\$ 13,886</u>	<u>\$ 15,280</u>	<u>\$ 13,001</u>	<u>\$ 17,351</u>	<u>\$ 12,590</u>	<u>\$ 13,237</u>	<u>\$ 12,866</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 16	\$ 25	\$ 29	\$ 53	\$ 62	\$ -	\$ -	\$ -
So Cal Gas	18	26	63	66	59	-	-	-
Subtotal - Utility	<u>34</u>	<u>51</u>	<u>92</u>	<u>119</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,371	5,295	5,768	2,476	4,202	29	34	33
Total Direct Assignments	<u>\$ 4,405</u>	<u>\$ 5,347</u>	<u>\$ 5,860</u>	<u>\$ 2,595</u>	<u>\$ 4,322</u>	<u>\$ 29</u>	<u>\$ 34</u>	<u>\$ 33</u>
ALLOCATIONS								
SDG&E	\$ 2,548	\$ 2,579	\$ 2,957	\$ 3,368	\$ 4,294	\$ 4,299	\$ 4,476	\$ 4,224
So Cal Gas	2,629	2,694	2,818	3,405	4,134	4,033	4,221	4,191
Subtotal - Utility	<u>5,177</u>	<u>5,273</u>	<u>5,775</u>	<u>6,774</u>	<u>8,428</u>	<u>8,332</u>	<u>8,697</u>	<u>8,415</u>
Global/Retained	3,608	3,266	3,646	3,632	4,601	4,229	4,505	4,418
Total Allocations	<u>\$ 8,785</u>	<u>\$ 8,539</u>	<u>\$ 9,420</u>	<u>\$ 10,406</u>	<u>\$ 13,029</u>	<u>\$ 12,561</u>	<u>\$ 13,203</u>	<u>\$ 12,833</u>
BILLED COSTS								
SDG&E	\$ 2,564	\$ 2,604	\$ 2,986	\$ 3,421	\$ 4,356	\$ 4,299	\$ 4,476	\$ 4,224
So Cal Gas	2,647	2,720	2,881	3,472	4,193	4,033	4,221	4,191
Subtotal - Utility	<u>5,211</u>	<u>5,324</u>	<u>5,867</u>	<u>6,893</u>	<u>8,548</u>	<u>8,332</u>	<u>8,697</u>	<u>8,415</u>
Global/Retained	7,978	8,562	9,413	6,108	8,803	4,258	4,540	4,451
Total Billed Costs	<u>\$ 13,189</u>	<u>\$ 13,886</u>	<u>\$ 15,280</u>	<u>\$ 13,001</u>	<u>\$ 17,351</u>	<u>\$ 12,590</u>	<u>\$ 13,237</u>	<u>\$ 12,866</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-1 Employee Benefits
 Cost Center: 1100-0802-P&B OVERHEAD
 Workpaper: G-1.1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 8,012	\$ 7,962	\$ 9,651	\$ 9,829	\$ 12,470	\$ 11,649	\$ 11,965	\$ 11,319
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 8,012</u>	<u>\$ 7,962</u>	<u>\$ 9,651</u>	<u>\$ 9,829</u>	<u>\$ 12,470</u>	<u>\$ 11,649</u>	<u>\$ 11,965</u>	<u>\$ 11,319</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 16	\$ 25	\$ 29	\$ 27	\$ 30	\$ -	\$ -	\$ -
So Cal Gas	18	26	63	38	25	-	-	-
Subtotal - Utility	<u>34</u>	<u>51</u>	<u>92</u>	<u>65</u>	<u>55</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	8	51	63	72	84	29	33	31
Total Direct Assignments	<u>\$ 42</u>	<u>\$ 103</u>	<u>\$ 155</u>	<u>\$ 137</u>	<u>\$ 138</u>	<u>\$ 29</u>	<u>\$ 33</u>	<u>\$ 31</u>
ALLOCATIONS								
SDG&E	\$ 2,265	\$ 2,343	\$ 2,985	\$ 3,087	\$ 4,026	\$ 3,943	\$ 4,002	\$ 3,653
So Cal Gas	2,286	2,402	2,851	3,079	3,830	3,666	3,747	3,622
Subtotal - Utility	<u>4,551</u>	<u>4,746</u>	<u>5,836</u>	<u>6,167</u>	<u>7,857</u>	<u>7,609</u>	<u>7,749</u>	<u>7,274</u>
Global/Retained	3,419	3,114	3,660	3,525	4,475	4,011	4,184	4,013
Total Allocations	<u>\$ 7,970</u>	<u>\$ 7,859</u>	<u>\$ 9,496</u>	<u>\$ 9,692</u>	<u>\$ 12,332</u>	<u>\$ 11,620</u>	<u>\$ 11,933</u>	<u>\$ 11,288</u>
BILLED COSTS								
SDG&E	\$ 2,281	\$ 2,368	\$ 3,014	\$ 3,115	\$ 4,056	\$ 3,943	\$ 4,002	\$ 3,653
So Cal Gas	2,304	2,428	2,914	3,117	3,855	3,666	3,747	3,622
Subtotal - Utility	<u>4,585</u>	<u>4,797</u>	<u>5,928</u>	<u>6,232</u>	<u>7,911</u>	<u>7,609</u>	<u>7,749</u>	<u>7,274</u>
Global/Retained	3,427	3,165	3,723	3,597	4,558	4,040	4,217	4,044
Total Billed Costs	<u>\$ 8,012</u>	<u>\$ 7,962</u>	<u>\$ 9,651</u>	<u>\$ 9,829</u>	<u>\$ 12,470</u>	<u>\$ 11,649</u>	<u>\$ 11,965</u>	<u>\$ 11,319</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 4,056	\$ 3,855	\$ 4,558	\$ 12,470	-
Increase in pension costs	600	587	678	1,865	
Increase in medical premiums	200	195	224	619	
Staff reductions/transfers due to reorganization	(1,182)	(1,124)	(1,329)	(3,635)	
Change in Allocation 2009-2012	(22)	109	(87)	0	
Total Change from 2009	\$ (403)	\$ (233)	\$ (514)	\$ (1,151)	-
2012 - TEST YEAR	<u>\$ 3,653</u>	<u>\$ 3,622</u>	<u>\$ 4,044</u>	<u>\$ 11,319</u>	<u>-</u>
2012 ALLOCATION METHOD					
Weighted Average Overheads	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 3,653	\$ 3,622	\$ 4,013	\$ 11,288	
Direct Assignments	-	-	31	31	
TOTAL 2012 ALLOCATIONS	<u>\$ 3,653</u>	<u>\$ 3,622</u>	<u>\$ 4,044</u>	<u>\$ 11,319</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-1 Employee Benefits
 Cost Center: 1100-0802-P&B OVERHEAD
 Workpaper: G-1.1 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 8,012	\$ 7,962	\$ 9,651	\$ 9,829	\$ 12,470	\$ 11,851	\$ 12,480	\$ 12,088
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 8,012</u>	<u>\$ 7,962</u>	<u>\$ 9,651</u>	<u>\$ 9,829</u>	<u>\$ 12,470</u>	<u>\$ 11,851</u>	<u>\$ 12,480</u>	<u>\$ 12,088</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 16	\$ 25	\$ 29	\$ 27	\$ 30	\$ -	\$ -	\$ -
So Cal Gas	18	26	63	38	25	-	-	-
Subtotal - Utility	<u>34</u>	<u>51</u>	<u>92</u>	<u>65</u>	<u>55</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	8	51	63	72	84	29	34	33
Total Direct Assignments	<u>\$ 42</u>	<u>\$ 103</u>	<u>\$ 155</u>	<u>\$ 137</u>	<u>\$ 138</u>	<u>\$ 29</u>	<u>\$ 34</u>	<u>\$ 33</u>
ALLOCATIONS								
SDG&E	\$ 2,265	\$ 2,343	\$ 2,985	\$ 3,087	\$ 4,026	\$ 4,012	\$ 4,174	\$ 3,901
So Cal Gas	2,286	2,402	2,851	3,079	3,830	3,730	3,908	3,868
Subtotal - Utility	<u>4,551</u>	<u>4,746</u>	<u>5,836</u>	<u>6,167</u>	<u>7,857</u>	<u>7,741</u>	<u>8,082</u>	<u>7,769</u>
Global/Retained	3,419	3,114	3,660	3,525	4,475	4,081	4,364	4,286
Total Allocations	<u>\$ 7,970</u>	<u>\$ 7,859</u>	<u>\$ 9,496</u>	<u>\$ 9,692</u>	<u>\$ 12,332</u>	<u>\$ 11,822</u>	<u>\$ 12,446</u>	<u>\$ 12,055</u>
BILLED COSTS								
SDG&E	\$ 2,281	\$ 2,368	\$ 3,014	\$ 3,115	\$ 4,056	\$ 4,012	\$ 4,174	\$ 3,901
So Cal Gas	2,304	2,428	2,914	3,117	3,855	3,730	3,908	3,868
Subtotal - Utility	<u>4,585</u>	<u>4,797</u>	<u>5,928</u>	<u>6,232</u>	<u>7,911</u>	<u>7,741</u>	<u>8,082</u>	<u>7,769</u>
Global/Retained	3,427	3,165	3,723	3,597	4,558	4,110	4,398	4,319
Total Billed Costs	<u>\$ 8,012</u>	<u>\$ 7,962</u>	<u>\$ 9,651</u>	<u>\$ 9,829</u>	<u>\$ 12,470</u>	<u>\$ 11,851</u>	<u>\$ 12,480</u>	<u>\$ 12,088</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-1 Employee Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0814-BOD Pension (FAS87)

Workpaper: G-1.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	815	680	(80)	714	697	725	725	725
Total Costs	<u>\$ 815</u>	<u>\$ 680</u>	<u>\$ (80)</u>	<u>\$ 714</u>	<u>\$ 697</u>	<u>\$ 725</u>	<u>\$ 725</u>	<u>\$ 725</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 283	\$ 235	\$ (28)	\$ 281	\$ 267	\$ 282	\$ 289	\$ 301
So Cal Gas	343	292	(33)	326	303	298	300	301
Subtotal - Utility	626	527	(61)	607	571	580	589	602
Global/Retained	189	152	(19)	107	126	145	136	123
Total Allocations	<u>\$ 815</u>	<u>\$ 680</u>	<u>\$ (80)</u>	<u>\$ 714</u>	<u>\$ 697</u>	<u>\$ 725</u>	<u>\$ 725</u>	<u>\$ 725</u>
BILLED COSTS								
SDG&E	\$ 283	\$ 235	\$ (28)	\$ 281	\$ 267	\$ 282	\$ 289	\$ 301
So Cal Gas	343	292	(33)	326	303	298	300	301
Subtotal - Utility	626	527	(61)	607	571	580	589	602
Global/Retained	189	152	(19)	107	126	145	136	123
Total Billed Costs	<u>\$ 815</u>	<u>\$ 680</u>	<u>\$ (80)</u>	<u>\$ 714</u>	<u>\$ 697</u>	<u>\$ 725</u>	<u>\$ 725</u>	<u>\$ 725</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-1 Employee Benefits
Cost Center: 1100-0814-BOD Pension (FAS87)
Workpaper: G-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 267	\$ 303	\$ 126	\$ 697	-
Change in Actuarial Estimate	12	12	4	28	
Change in Allocation 2009-2012	22	(14)	(8)	-	
Total Change from 2009	\$ 34	\$ (2)	\$ (4)	\$ 28	-
2012 - TEST YEAR	\$ 301	\$ 301	\$ 123	\$ 725	-
2012 ALLOCATION METHOD					
Multi-Factor Basic	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 301	\$ 301	\$ 123	\$ 725	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ 301	\$ 301	\$ 123	\$ 725	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: G-1 Employee Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0814-BOD Pension (FAS87)

Workpaper: G-1.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	815	680	(80)	714	697	738	757	778
Total Costs	<u>\$ 815</u>	<u>\$ 680</u>	<u>\$ (80)</u>	<u>\$ 714</u>	<u>\$ 697</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 778</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 283	\$ 235	\$ (28)	\$ 281	\$ 267	\$ 287	\$ 302	\$ 323
So Cal Gas	343	292	(33)	326	303	303	313	323
Subtotal - Utility	626	527	(61)	607	571	590	615	646
Global/Retained	189	152	(19)	107	126	148	142	132
Total Allocations	<u>\$ 815</u>	<u>\$ 680</u>	<u>\$ (80)</u>	<u>\$ 714</u>	<u>\$ 697</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 778</u>
BILLED COSTS								
SDG&E	\$ 283	\$ 235	\$ (28)	\$ 281	\$ 267	\$ 287	\$ 302	\$ 323
So Cal Gas	343	292	(33)	326	303	303	313	323
Subtotal - Utility	626	527	(61)	607	571	590	615	646
Global/Retained	189	152	(19)	107	126	148	142	132
Total Billed Costs	<u>\$ 815</u>	<u>\$ 680</u>	<u>\$ (80)</u>	<u>\$ 714</u>	<u>\$ 697</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 778</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-1 Employee Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0306-PENSION (FAS87)

Workpaper: G-1.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ (21)	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,340	5,244	5,705	2,365	3,363	-	-	-
Total Costs	<u>\$ 4,319</u>	<u>\$ 5,244</u>	<u>\$ 5,707</u>	<u>\$ 2,365</u>	<u>\$ 3,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,319	5,244	5,705	2,365	3,363	-	-	-
Total Direct Assignments	<u>\$ 4,319</u>	<u>\$ 5,244</u>	<u>\$ 5,705</u>	<u>\$ 2,365</u>	<u>\$ 3,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	2	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4,319	5,244	5,707	2,365	3,363	-	-	-
Total Billed Costs	<u>\$ 4,319</u>	<u>\$ 5,244</u>	<u>\$ 5,707</u>	<u>\$ 2,365</u>	<u>\$ 3,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-1 Employee Benefits
Cost Center: 1100-0306-PENSION (FAS87)
Workpaper: G-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 3,363	\$ 3,363	-
Transfer of budget from Sempra to Global business units	-	-	(3,363)	(3,363)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (3,363)	\$ (3,363)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-1 Employee Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0306-PENSION (FAS87)

Workpaper: G-1.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ (21)	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,340	5,244	5,705	2,365	3,363	-	-	-
Total Costs	<u>\$ 4,319</u>	<u>\$ 5,244</u>	<u>\$ 5,707</u>	<u>\$ 2,365</u>	<u>\$ 3,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	4,319	5,244	5,705	2,365	3,363	-	-	-
Total Direct Assignments	<u>\$ 4,319</u>	<u>\$ 5,244</u>	<u>\$ 5,705</u>	<u>\$ 2,365</u>	<u>\$ 3,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	2	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	4,319	5,244	5,707	2,365	3,363	-	-	-
Total Billed Costs	<u>\$ 4,319</u>	<u>\$ 5,244</u>	<u>\$ 5,707</u>	<u>\$ 2,365</u>	<u>\$ 3,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-1 Employee Benefits
 Cost Center: 1100-0370-LIFE INSURANCE
 Workpaper: G-1.4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 3	\$ 93	\$ 821	\$ -	\$ -	\$ -
Non-Labor Costs	44	-	-	-	-	-	-	-
Total Costs	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 93</u>	<u>\$ 821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 25	\$ 32	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	28	34	-	-	-
Subtotal - Utility	-	-	-	54	66	-	-	-
Global/Retained	44	-	-	39	756	-	-	-
Total Direct Assignments	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	3	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 25	\$ 32	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	28	34	-	-	-
Subtotal - Utility	-	-	-	54	66	-	-	-
Global/Retained	44	-	3	39	756	-	-	-
Total Billed Costs	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 93</u>	<u>\$ 821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-1 Employee Benefits
Cost Center: 1100-0370-LIFE INSURANCE
Workpaper: G-1.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 32	\$ 34	\$ 756	\$ 821	-
Transfer of budget to cost center 1100-0806 (see Recon workpaper G-4.3).	(32)	(34)	(756)	(821)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (32)	\$ (34)	\$ (756)	\$ (821)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-1 Employee Benefits

Witness: Bruce Folkmann

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: G-1.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ 3	\$ 93	\$ 821	\$ -	\$ -	\$ -
Non-Labor Costs	44	-	-	-	-	-	-	-
Total Costs	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 93</u>	<u>\$ 821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 25	\$ 32	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	28	34	-	-	-
Subtotal - Utility	-	-	-	54	66	-	-	-
Global/Retained	44	-	-	39	756	-	-	-
Total Direct Assignments	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	3	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 25	\$ 32	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	28	34	-	-	-
Subtotal - Utility	-	-	-	54	66	-	-	-
Global/Retained	44	-	3	39	756	-	-	-
Total Billed Costs	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 93</u>	<u>\$ 821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-2 Payroll Taxes
 Cost Center: 1100-0803-PAYROLL TAX
 Workpaper: G-2.1

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 4,327	\$ 5,042	\$ 5,628	\$ 5,435	\$ 6,189	\$ 3,964	\$ 3,542	\$ 3,572
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 4,327</u>	<u>\$ 5,042</u>	<u>\$ 5,628</u>	<u>\$ 5,435</u>	<u>\$ 6,189</u>	<u>\$ 3,964</u>	<u>\$ 3,542</u>	<u>\$ 3,572</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 18	\$ 30	\$ 32	\$ 39	\$ 43	\$ -	\$ -	\$ -
So Cal Gas	24	30	47	33	31	-	-	-
Subtotal - Utility	<u>42</u>	<u>60</u>	<u>79</u>	<u>72</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	29	128	88	120	112	10	10	10
Total Direct Assignments	<u>\$ 71</u>	<u>\$ 188</u>	<u>\$ 167</u>	<u>\$ 191</u>	<u>\$ 186</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>
ALLOCATIONS								
SDG&E	\$ 1,206	\$ 1,448	\$ 1,707	\$ 1,647	\$ 1,926	\$ 1,342	\$ 1,184	\$ 1,153
So Cal Gas	1,215	1,488	1,633	1,664	1,845	1,248	1,109	1,143
Subtotal - Utility	<u>2,420</u>	<u>2,936</u>	<u>3,340</u>	<u>3,311</u>	<u>3,771</u>	<u>2,589</u>	<u>2,294</u>	<u>2,296</u>
Global/Retained	1,836	1,918	2,121	1,933	2,232	1,365	1,239	1,267
Total Allocations	<u>\$ 4,256</u>	<u>\$ 4,854</u>	<u>\$ 5,461</u>	<u>\$ 5,244</u>	<u>\$ 6,003</u>	<u>\$ 3,954</u>	<u>\$ 3,533</u>	<u>\$ 3,563</u>
BILLED COSTS								
SDG&E	\$ 1,224	\$ 1,478	\$ 1,740	\$ 1,686	\$ 1,969	\$ 1,342	\$ 1,184	\$ 1,153
So Cal Gas	1,239	1,518	1,680	1,696	1,876	1,248	1,109	1,143
Subtotal - Utility	<u>2,463</u>	<u>2,996</u>	<u>3,419</u>	<u>3,383</u>	<u>3,845</u>	<u>2,589</u>	<u>2,294</u>	<u>2,296</u>
Global/Retained	1,864	2,046	2,209	2,052	2,344	1,374	1,248	1,276
Total Billed Costs	<u>\$ 4,327</u>	<u>\$ 5,042</u>	<u>\$ 5,628</u>	<u>\$ 5,435</u>	<u>\$ 6,189</u>	<u>\$ 3,964</u>	<u>\$ 3,542</u>	<u>\$ 3,572</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,969	\$ 1,876	\$ 2,344	\$ 6,189	-
Staff reductions/transfers due to reorganization	(831)	(793)	(993)	(2,616)	
Change in Allocation 2009-2012	15	60	(75)	-	
Total Change from 2009	\$ (816)	\$ (733)	\$ (1,068)	\$ (2,616)	-
2012 - TEST YEAR	<u>\$ 1,153</u>	<u>\$ 1,143</u>	<u>\$ 1,276</u>	<u>\$ 3,572</u>	<u>-</u>
2012 ALLOCATION METHOD					
Weighted Average Overheads	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 1,153	\$ 1,143	\$ 1,267	\$ 3,563	
Direct Assignments	-	-	10	10	
TOTAL 2012 ALLOCATIONS	<u>\$ 1,153</u>	<u>\$ 1,143</u>	<u>\$ 1,276</u>	<u>\$ 3,572</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-2 Payroll Taxes
 Cost Center: 1100-0803-PAYROLL TAX
 Workpaper: G-2.1 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 4,327	\$ 5,042	\$ 5,628	\$ 5,435	\$ 6,189	\$ 4,033	\$ 3,695	\$ 3,815
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 4,327</u>	<u>\$ 5,042</u>	<u>\$ 5,628</u>	<u>\$ 5,435</u>	<u>\$ 6,189</u>	<u>\$ 4,033</u>	<u>\$ 3,695</u>	<u>\$ 3,815</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 18	\$ 30	\$ 32	\$ 39	\$ 43	\$ -	\$ -	\$ -
So Cal Gas	24	30	47	33	31	-	-	-
Subtotal - Utility	<u>42</u>	<u>60</u>	<u>79</u>	<u>72</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	29	128	88	120	112	10	10	10
Total Direct Assignments	<u>\$ 71</u>	<u>\$ 188</u>	<u>\$ 167</u>	<u>\$ 191</u>	<u>\$ 186</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>
ALLOCATIONS								
SDG&E	\$ 1,206	\$ 1,448	\$ 1,707	\$ 1,647	\$ 1,926	\$ 1,365	\$ 1,235	\$ 1,231
So Cal Gas	1,215	1,488	1,633	1,664	1,845	1,269	1,157	1,221
Subtotal - Utility	<u>2,420</u>	<u>2,936</u>	<u>3,340</u>	<u>3,311</u>	<u>3,771</u>	<u>2,634</u>	<u>2,393</u>	<u>2,452</u>
Global/Retained	1,836	1,918	2,121	1,933	2,232	1,388	1,292	1,353
Total Allocations	<u>\$ 4,256</u>	<u>\$ 4,854</u>	<u>\$ 5,461</u>	<u>\$ 5,244</u>	<u>\$ 6,003</u>	<u>\$ 4,023</u>	<u>\$ 3,685</u>	<u>\$ 3,805</u>
BILLED COSTS								
SDG&E	\$ 1,224	\$ 1,478	\$ 1,740	\$ 1,686	\$ 1,969	\$ 1,365	\$ 1,235	\$ 1,231
So Cal Gas	1,239	1,518	1,680	1,696	1,876	1,269	1,157	1,221
Subtotal - Utility	<u>2,463</u>	<u>2,996</u>	<u>3,419</u>	<u>3,383</u>	<u>3,845</u>	<u>2,634</u>	<u>2,393</u>	<u>2,452</u>
Global/Retained	1,864	2,046	2,209	2,052	2,344	1,398	1,302	1,363
Total Billed Costs	<u>\$ 4,327</u>	<u>\$ 5,042</u>	<u>\$ 5,628</u>	<u>\$ 5,435</u>	<u>\$ 6,189</u>	<u>\$ 4,033</u>	<u>\$ 3,695</u>	<u>\$ 3,815</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G Pension & Benefits

Witness: Bruce Folkmann

Cost Center: G-3 Incentive Compensation

Workpaper: G-3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 20,669	\$ 21,132	\$ 24,264	\$ 28,181	\$ 17,137	\$ 12,155	\$ 11,063	\$ 11,129
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 20,669</u>	<u>\$ 21,132</u>	<u>\$ 24,264</u>	<u>\$ 28,181</u>	<u>\$ 17,137</u>	<u>\$ 12,155</u>	<u>\$ 11,063</u>	<u>\$ 11,129</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 29	\$ 44	\$ 53	\$ 49	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	32	51	104	68	31	-	-	-
Subtotal - Utility	<u>61</u>	<u>95</u>	<u>157</u>	<u>116</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	94	81	153	96	22	22	22
Total Direct Assignments	<u>\$ 74</u>	<u>\$ 189</u>	<u>\$ 238</u>	<u>\$ 270</u>	<u>\$ 163</u>	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 22</u>
ALLOCATIONS								
SDG&E	\$ 4,979	\$ 5,338	\$ 6,065	\$ 7,309	\$ 4,723	\$ 3,577	\$ 3,185	\$ 3,009
So Cal Gas	5,086	5,539	5,850	7,286	4,514	3,233	2,858	2,971
Subtotal - Utility	<u>10,065</u>	<u>10,878</u>	<u>11,915</u>	<u>14,595</u>	<u>9,237</u>	<u>6,811</u>	<u>6,043</u>	<u>5,980</u>
Global/Retained	10,530	10,065	12,111	13,316	7,736	5,323	4,999	5,127
Total Allocations	<u>\$ 20,595</u>	<u>\$ 20,943</u>	<u>\$ 24,026</u>	<u>\$ 27,911</u>	<u>\$ 16,973</u>	<u>\$ 12,133</u>	<u>\$ 11,041</u>	<u>\$ 11,107</u>
BILLED COSTS								
SDG&E	\$ 5,008	\$ 5,383	\$ 6,117	\$ 7,357	\$ 4,760	\$ 3,577	\$ 3,185	\$ 3,009
So Cal Gas	5,117	5,590	5,954	7,354	4,545	3,233	2,858	2,971
Subtotal - Utility	<u>10,126</u>	<u>10,973</u>	<u>12,072</u>	<u>14,711</u>	<u>9,305</u>	<u>6,811</u>	<u>6,043</u>	<u>5,980</u>
Global/Retained	10,544	10,159	12,192	13,470	7,832	5,345	5,021	5,149
Total Billed Costs	<u>\$ 20,669</u>	<u>\$ 21,132</u>	<u>\$ 24,264</u>	<u>\$ 28,181</u>	<u>\$ 17,137</u>	<u>\$ 12,155</u>	<u>\$ 11,063</u>	<u>\$ 11,129</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G Pension & Benefits

Witness: Bruce Folkmann

Cost Center: G-3 Incentive Compensation

Workpaper: G-3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 20,669	\$ 21,132	\$ 24,264	\$ 28,181	\$ 17,137	\$ 12,367	\$ 11,539	\$ 11,886
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 20,669</u>	<u>\$ 21,132</u>	<u>\$ 24,264</u>	<u>\$ 28,181</u>	<u>\$ 17,137</u>	<u>\$ 12,367</u>	<u>\$ 11,539</u>	<u>\$ 11,886</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 29	\$ 44	\$ 53	\$ 49	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	32	51	104	68	31	-	-	-
Subtotal - Utility	<u>61</u>	<u>95</u>	<u>157</u>	<u>116</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	94	81	153	96	23	23	24
Total Direct Assignments	<u>\$ 74</u>	<u>\$ 189</u>	<u>\$ 238</u>	<u>\$ 270</u>	<u>\$ 163</u>	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 24</u>
ALLOCATIONS								
SDG&E	\$ 4,979	\$ 5,338	\$ 6,065	\$ 7,309	\$ 4,723	\$ 3,640	\$ 3,322	\$ 3,213
So Cal Gas	5,086	5,539	5,850	7,286	4,514	3,290	2,981	3,174
Subtotal - Utility	<u>10,065</u>	<u>10,878</u>	<u>11,915</u>	<u>14,595</u>	<u>9,237</u>	<u>6,929</u>	<u>6,302</u>	<u>6,387</u>
Global/Retained	10,530	10,065	12,111	13,316	7,736	5,415	5,214	5,475
Total Allocations	<u>\$ 20,595</u>	<u>\$ 20,943</u>	<u>\$ 24,026</u>	<u>\$ 27,911</u>	<u>\$ 16,973</u>	<u>\$ 12,344</u>	<u>\$ 11,516</u>	<u>\$ 11,862</u>
BILLED COSTS								
SDG&E	\$ 5,008	\$ 5,383	\$ 6,117	\$ 7,357	\$ 4,760	\$ 3,640	\$ 3,322	\$ 3,213
So Cal Gas	5,117	5,590	5,954	7,354	4,545	3,290	2,981	3,174
Subtotal - Utility	<u>10,126</u>	<u>10,973</u>	<u>12,072</u>	<u>14,711</u>	<u>9,305</u>	<u>6,929</u>	<u>6,302</u>	<u>6,387</u>
Global/Retained	10,544	10,159	12,192	13,470	7,832	5,438	5,237	5,499
Total Billed Costs	<u>\$ 20,669</u>	<u>\$ 21,132</u>	<u>\$ 24,264</u>	<u>\$ 28,181</u>	<u>\$ 17,137</u>	<u>\$ 12,367</u>	<u>\$ 11,539</u>	<u>\$ 11,886</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-3 Incentive Compensation

Witness: Bruce Folkmann

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: G-3.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 9,295	\$ 8,165	\$ 10,626	\$ 11,339	\$ 6,042	\$ 4,498	\$ 4,242	\$ 4,242
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 9,295</u>	<u>\$ 8,165</u>	<u>\$ 10,626</u>	<u>\$ 11,339</u>	<u>\$ 6,042</u>	<u>\$ 4,498</u>	<u>\$ 4,242</u>	<u>\$ 4,242</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,535	\$ 1,287	\$ 1,360	\$ 1,548	\$ 962	\$ 850	\$ 779	\$ 618
So Cal Gas	1,639	1,383	1,403	1,595	937	644	538	597
Subtotal - Utility	<u>3,174</u>	<u>2,670</u>	<u>2,763</u>	<u>3,143</u>	<u>1,899</u>	<u>1,494</u>	<u>1,317</u>	<u>1,215</u>
Global/Retained	6,121	5,495	7,863	8,195	4,143	3,004	2,925	3,027
Total Allocations	<u>\$ 9,295</u>	<u>\$ 8,165</u>	<u>\$ 10,626</u>	<u>\$ 11,339</u>	<u>\$ 6,042</u>	<u>\$ 4,498</u>	<u>\$ 4,242</u>	<u>\$ 4,242</u>
BILLED COSTS								
SDG&E	\$ 1,535	\$ 1,287	\$ 1,360	\$ 1,548	\$ 962	\$ 850	\$ 779	\$ 618
So Cal Gas	1,639	1,383	1,403	1,595	937	644	538	597
Subtotal - Utility	<u>3,174</u>	<u>2,670</u>	<u>2,763</u>	<u>3,143</u>	<u>1,899</u>	<u>1,494</u>	<u>1,317</u>	<u>1,215</u>
Global/Retained	6,121	5,495	7,863	8,195	4,143	3,004	2,925	3,027
Total Billed Costs	<u>\$ 9,295</u>	<u>\$ 8,165</u>	<u>\$ 10,626</u>	<u>\$ 11,339</u>	<u>\$ 6,042</u>	<u>\$ 4,498</u>	<u>\$ 4,242</u>	<u>\$ 4,242</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 962	\$ 937	\$ 4,143	\$ 6,042	-
2009 Actuals included above-target accrual; forecast is held at target	(152)	(148)	(653)	(953)	
Transfers due to reorganization	(135)	(131)	(581)	(847)	
Change in Allocation 2009-2012	(57)	(60)	118	(0)	
Total Change from 2009	\$ (344)	\$ (339)	\$ (1,116)	\$ (1,800)	-
2012 - TEST YEAR	\$ 618	\$ 597	\$ 3,027	\$ 4,242	-
2012 ALLOCATION METHOD					
Weighted Average Overheads	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 618	\$ 597	\$ 3,027	\$ 4,242	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	\$ 618	\$ 597	\$ 3,027	\$ 4,242	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-3 Incentive Compensation

Witness: Bruce Folkmann

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: G-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 9,295	\$ 8,165	\$ 10,626	\$ 11,339	\$ 6,042	\$ 4,576	\$ 4,424	\$ 4,530
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 9,295</u>	<u>\$ 8,165</u>	<u>\$ 10,626</u>	<u>\$ 11,339</u>	<u>\$ 6,042</u>	<u>\$ 4,576</u>	<u>\$ 4,424</u>	<u>\$ 4,530</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,535	\$ 1,287	\$ 1,360	\$ 1,548	\$ 962	\$ 865	\$ 813	\$ 660
So Cal Gas	1,639	1,383	1,403	1,595	937	655	561	638
Subtotal - Utility	<u>3,174</u>	<u>2,670</u>	<u>2,763</u>	<u>3,143</u>	<u>1,899</u>	<u>1,520</u>	<u>1,374</u>	<u>1,298</u>
Global/Retained	6,121	5,495	7,863	8,195	4,143	3,056	3,051	3,233
Total Allocations	<u>\$ 9,295</u>	<u>\$ 8,165</u>	<u>\$ 10,626</u>	<u>\$ 11,339</u>	<u>\$ 6,042</u>	<u>\$ 4,576</u>	<u>\$ 4,424</u>	<u>\$ 4,530</u>
BILLED COSTS								
SDG&E	\$ 1,535	\$ 1,287	\$ 1,360	\$ 1,548	\$ 962	\$ 865	\$ 813	\$ 660
So Cal Gas	1,639	1,383	1,403	1,595	937	655	561	638
Subtotal - Utility	<u>3,174</u>	<u>2,670</u>	<u>2,763</u>	<u>3,143</u>	<u>1,899</u>	<u>1,520</u>	<u>1,374</u>	<u>1,298</u>
Global/Retained	6,121	5,495	7,863	8,195	4,143	3,056	3,051	3,233
Total Billed Costs	<u>\$ 9,295</u>	<u>\$ 8,165</u>	<u>\$ 10,626</u>	<u>\$ 11,339</u>	<u>\$ 6,042</u>	<u>\$ 4,576</u>	<u>\$ 4,424</u>	<u>\$ 4,530</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-3 Incentive Compensation

Witness: Bruce Folkmann

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: G-3.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 11,375	\$ 12,966	\$ 13,639	\$ 16,842	\$ 11,095	\$ 7,658	\$ 6,821	\$ 6,887
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 11,375</u>	<u>\$ 12,966</u>	<u>\$ 13,639</u>	<u>\$ 16,842</u>	<u>\$ 11,095</u>	<u>\$ 7,658</u>	<u>\$ 6,821</u>	<u>\$ 6,887</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 29	\$ 44	\$ 53	\$ 49	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	32	51	104	68	31	-	-	-
Subtotal - Utility	<u>61</u>	<u>95</u>	<u>157</u>	<u>116</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	94	81	153	96	22	22	22
Total Direct Assignments	<u>\$ 74</u>	<u>\$ 189</u>	<u>\$ 238</u>	<u>\$ 270</u>	<u>\$ 163</u>	<u>\$ 22</u>	<u>\$ 22</u>	<u>\$ 22</u>
ALLOCATIONS								
SDG&E	\$ 3,444	\$ 4,051	\$ 4,705	\$ 5,760	\$ 3,761	\$ 2,727	\$ 2,406	\$ 2,391
So Cal Gas	3,447	4,157	4,448	5,691	3,578	2,590	2,320	2,374
Subtotal - Utility	<u>6,891</u>	<u>8,207</u>	<u>9,152</u>	<u>11,452</u>	<u>7,338</u>	<u>5,317</u>	<u>4,725</u>	<u>4,765</u>
Global/Retained	4,410	4,570	4,248	5,121	3,593	2,319	2,074	2,100
Total Allocations	<u>\$ 11,300</u>	<u>\$ 12,777</u>	<u>\$ 13,401</u>	<u>\$ 16,572</u>	<u>\$ 10,931</u>	<u>\$ 7,636</u>	<u>\$ 6,799</u>	<u>\$ 6,865</u>
BILLED COSTS								
SDG&E	\$ 3,473	\$ 4,095	\$ 4,758	\$ 5,809	\$ 3,798	\$ 2,727	\$ 2,406	\$ 2,391
So Cal Gas	3,478	4,207	4,551	5,759	3,608	2,590	2,320	2,374
Subtotal - Utility	<u>6,952</u>	<u>8,302</u>	<u>9,309</u>	<u>11,568</u>	<u>7,406</u>	<u>5,317</u>	<u>4,725</u>	<u>4,765</u>
Global/Retained	4,423	4,664	4,329	5,274	3,689	2,341	2,096	2,122
Total Billed Costs	<u>\$ 11,375</u>	<u>\$ 12,966</u>	<u>\$ 13,639</u>	<u>\$ 16,842</u>	<u>\$ 11,095</u>	<u>\$ 7,658</u>	<u>\$ 6,821</u>	<u>\$ 6,887</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-3 Incentive Compensation
Cost Center: 1100-0801-ICP OVERHEAD
Workpaper: G-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 3,798	\$ 3,608	\$ 3,689	\$ 11,095	-
2009 Actuals included above-target accrual; forecast is held at target	(170)	(160)	(149)	(479)	
Staff reductions/transfers due to reorganization	(1,276)	(1,213)	(1,240)	(3,729)	
Change in Allocation 2009-2012	<u>39</u>	<u>139</u>	<u>(178)</u>	<u>0</u>	
Total Change from 2009	\$ (1,407)	\$ (1,234)	\$ (1,567)	\$ (4,208)	-
2012 - TEST YEAR	<u>\$ 2,391</u>	<u>\$ 2,374</u>	<u>\$ 2,122</u>	<u>\$ 6,887</u>	<u>-</u>
2012 ALLOCATION METHOD					
Weighted Average Overheads	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
Allocations	\$ 2,391	\$ 2,374	\$ 2,100	\$ 6,865	
Direct Assignments	<u>-</u>	<u>-</u>	<u>22</u>	<u>22</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 2,391</u>	<u>\$ 2,374</u>	<u>\$ 2,122</u>	<u>\$ 6,887</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-3 Incentive Compensation

Witness: Bruce Folkmann

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: G-3.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 11,375	\$ 12,966	\$ 13,639	\$ 16,842	\$ 11,095	\$ 7,791	\$ 7,115	\$ 7,355
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ 11,375</u>	<u>\$ 12,966</u>	<u>\$ 13,639</u>	<u>\$ 16,842</u>	<u>\$ 11,095</u>	<u>\$ 7,791</u>	<u>\$ 7,115</u>	<u>\$ 7,355</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 29	\$ 44	\$ 53	\$ 49	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	32	51	104	68	31	-	-	-
Subtotal - Utility	<u>61</u>	<u>95</u>	<u>157</u>	<u>116</u>	<u>68</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	94	81	153	96	23	23	24
Total Direct Assignments	<u>\$ 74</u>	<u>\$ 189</u>	<u>\$ 238</u>	<u>\$ 270</u>	<u>\$ 163</u>	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 24</u>
ALLOCATIONS								
SDG&E	\$ 3,444	\$ 4,051	\$ 4,705	\$ 5,760	\$ 3,761	\$ 2,775	\$ 2,509	\$ 2,553
So Cal Gas	3,447	4,157	4,448	5,691	3,578	2,635	2,420	2,536
Subtotal - Utility	<u>6,891</u>	<u>8,207</u>	<u>9,152</u>	<u>11,452</u>	<u>7,338</u>	<u>5,409</u>	<u>4,929</u>	<u>5,089</u>
Global/Retained	4,410	4,570	4,248	5,121	3,593	2,359	2,163	2,243
Total Allocations	<u>\$ 11,300</u>	<u>\$ 12,777</u>	<u>\$ 13,401</u>	<u>\$ 16,572</u>	<u>\$ 10,931</u>	<u>\$ 7,768</u>	<u>\$ 7,092</u>	<u>\$ 7,332</u>
BILLED COSTS								
SDG&E	\$ 3,473	\$ 4,095	\$ 4,758	\$ 5,809	\$ 3,798	\$ 2,775	\$ 2,509	\$ 2,553
So Cal Gas	3,478	4,207	4,551	5,759	3,608	2,635	2,420	2,536
Subtotal - Utility	<u>6,952</u>	<u>8,302</u>	<u>9,309</u>	<u>11,568</u>	<u>7,406</u>	<u>5,409</u>	<u>4,929</u>	<u>5,089</u>
Global/Retained	4,423	4,664	4,329	5,274	3,689	2,381	2,186	2,266
Total Billed Costs	<u>\$ 11,375</u>	<u>\$ 12,966</u>	<u>\$ 13,639</u>	<u>\$ 16,842</u>	<u>\$ 11,095</u>	<u>\$ 7,791</u>	<u>\$ 7,115</u>	<u>\$ 7,355</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G Pension & Benefits
 Cost Center: G-4 Long-Term Incentives
 Workpaper: G-4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 70	\$ 214	\$ 20	\$ 70	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	72,279	53,513	48,064	53,571	42,146	32,945	34,098	35,198
Total Costs	<u>\$ 72,348</u>	<u>\$ 53,727</u>	<u>\$ 48,083</u>	<u>\$ 53,642</u>	<u>\$ 42,146</u>	<u>\$ 32,945</u>	<u>\$ 34,098</u>	<u>\$ 35,198</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 7,235	\$ 5,157	\$ 3,650	\$ 5,092	\$ 4,127	\$ 4,974	\$ 4,906	\$ 3,529
So Cal Gas	7,155	5,477	3,867	4,876	3,936	3,387	2,721	3,355
Subtotal - Utility	<u>14,390</u>	<u>10,635</u>	<u>7,517</u>	<u>9,968</u>	<u>8,063</u>	<u>8,360</u>	<u>7,627</u>	<u>6,883</u>
Global/Retained	37,489	31,515	29,766	31,322	23,869	24,584	26,471	28,314
Total Direct Assignments	<u>\$ 51,879</u>	<u>\$ 42,150</u>	<u>\$ 37,283</u>	<u>\$ 41,291</u>	<u>\$ 31,932</u>	<u>\$ 32,945</u>	<u>\$ 34,098</u>	<u>\$ 35,198</u>
ALLOCATIONS								
SDG&E	\$ 8,592	\$ 5,015	\$ 4,810	\$ 5,963	\$ 5,198	\$ -	\$ -	\$ -
So Cal Gas	11,635	6,430	5,732	6,333	4,968	-	-	-
Subtotal - Utility	<u>20,226</u>	<u>11,445</u>	<u>10,541</u>	<u>12,296</u>	<u>10,166</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	243	133	259	55	48	-	-	-
Total Allocations	<u>\$ 20,470</u>	<u>\$ 11,578</u>	<u>\$ 10,800</u>	<u>\$ 12,351</u>	<u>\$ 10,214</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 15,826	\$ 10,172	\$ 8,460	\$ 11,055	\$ 9,325	\$ 4,974	\$ 4,906	\$ 3,529
So Cal Gas	18,790	11,907	9,599	11,209	8,904	3,387	2,721	3,355
Subtotal - Utility	<u>34,616</u>	<u>22,079</u>	<u>18,058</u>	<u>22,264</u>	<u>18,229</u>	<u>8,360</u>	<u>7,627</u>	<u>6,883</u>
Global/Retained	37,732	31,648	30,025	31,377	23,917	24,584	26,471	28,314
Total Billed Costs	<u>\$ 72,348</u>	<u>\$ 53,727</u>	<u>\$ 48,083</u>	<u>\$ 53,642</u>	<u>\$ 42,146</u>	<u>\$ 32,945</u>	<u>\$ 34,098</u>	<u>\$ 35,198</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G Pension & Benefits
 Cost Center: G-4 Long-Term Incentives
 Workpaper: G-4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 70	\$ 214	\$ 20	\$ 70	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	72,279	53,513	48,064	53,571	42,146	32,945	34,098	35,198
Total Costs	<u>\$ 72,348</u>	<u>\$ 53,727</u>	<u>\$ 48,083</u>	<u>\$ 53,642</u>	<u>\$ 42,146</u>	<u>\$ 32,945</u>	<u>\$ 34,098</u>	<u>\$ 35,198</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 7,235	\$ 5,157	\$ 3,650	\$ 5,092	\$ 4,127	\$ 4,974	\$ 4,906	\$ 3,529
So Cal Gas	7,155	5,477	3,867	4,876	3,936	3,387	2,721	3,355
Subtotal - Utility	<u>14,390</u>	<u>10,635</u>	<u>7,517</u>	<u>9,968</u>	<u>8,063</u>	<u>8,360</u>	<u>7,627</u>	<u>6,883</u>
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Total Direct Assignments	<u>\$ 51,879</u>	<u>\$ 42,150</u>	<u>\$ 37,283</u>	<u>\$ 41,291</u>	<u>\$ 31,932</u>	<u>\$ 32,945</u>	<u>\$ 34,098</u>	<u>\$ 35,198</u>
ALLOCATIONS								
SDG&E	\$ 8,592	\$ 5,015	\$ 4,810	\$ 5,963	\$ 5,198	\$ -	\$ -	\$ -
So Cal Gas	11,635	6,430	5,732	6,333	4,968	-	-	-
Subtotal - Utility	<u>20,226</u>	<u>11,445</u>	<u>10,541</u>	<u>12,296</u>	<u>10,166</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	243	133	259	55	48	-	-	-
Total Allocations	<u>\$ 20,470</u>	<u>\$ 11,578</u>	<u>\$ 10,800</u>	<u>\$ 12,351</u>	<u>\$ 10,214</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 15,826	\$ 10,172	\$ 8,460	\$ 11,055	\$ 9,325	\$ 4,974	\$ 4,906	\$ 3,529
So Cal Gas	18,790	11,907	9,599	11,209	8,904	3,387	2,721	3,355
Subtotal - Utility	<u>34,616</u>	<u>22,079</u>	<u>18,058</u>	<u>22,264</u>	<u>18,229</u>	<u>8,360</u>	<u>7,627</u>	<u>6,883</u>
Global/Retained	37,732	31,648	30,025	31,377	23,917	24,584	26,471	28,314
Total Billed Costs	<u>\$ 72,348</u>	<u>\$ 53,727</u>	<u>\$ 48,083</u>	<u>\$ 53,642</u>	<u>\$ 42,146</u>	<u>\$ 32,945</u>	<u>\$ 34,098</u>	<u>\$ 35,198</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: G-4.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	70,836	41,431	35,295	39,371	31,973	23,232	23,777	24,568
Total Costs	<u>\$ 70,836</u>	<u>\$ 41,431</u>	<u>\$ 35,295</u>	<u>\$ 39,371</u>	<u>\$ 31,973</u>	<u>\$ 23,232</u>	<u>\$ 23,777</u>	<u>\$ 24,568</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 6,945	\$ 3,964	\$ 2,698	\$ 3,799	\$ 3,231	\$ 3,786	\$ 3,847	\$ 2,742
So Cal Gas	6,915	4,302	2,895	3,706	3,114	2,591	2,117	2,635
Subtotal - Utility	<u>13,860</u>	<u>8,266</u>	<u>5,593</u>	<u>7,506</u>	<u>6,345</u>	<u>6,377</u>	<u>5,964</u>	<u>5,377</u>
Global/Retained	36,637	23,314	20,993	21,840	17,181	16,855	17,813	19,191
Total Direct Assignments	<u>\$ 50,497</u>	<u>\$ 31,579</u>	<u>\$ 26,586</u>	<u>\$ 29,346</u>	<u>\$ 23,526</u>	<u>\$ 23,232</u>	<u>\$ 23,777</u>	<u>\$ 24,568</u>
ALLOCATIONS								
SDG&E	\$ 8,547	\$ 4,280	\$ 3,932	\$ 4,842	\$ 4,287	\$ -	\$ -	\$ -
So Cal Gas	11,582	5,460	4,669	5,139	4,121	-	-	-
Subtotal - Utility	<u>20,128</u>	<u>9,740</u>	<u>8,601</u>	<u>9,981</u>	<u>8,409</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	211	112	108	44	39	-	-	-
Total Allocations	<u>\$ 20,339</u>	<u>\$ 9,852</u>	<u>\$ 8,709</u>	<u>\$ 10,025</u>	<u>\$ 8,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 15,491	\$ 8,244	\$ 6,630	\$ 8,641	\$ 7,518	\$ 3,786	\$ 3,847	\$ 2,742
So Cal Gas	18,497	9,761	7,564	8,846	7,235	2,591	2,117	2,635
Subtotal - Utility	<u>33,988</u>	<u>18,006</u>	<u>14,194</u>	<u>17,487</u>	<u>14,753</u>	<u>6,377</u>	<u>5,964</u>	<u>5,377</u>
Global/Retained	36,848	23,426	21,101	21,884	17,220	16,855	17,813	19,191
Total Billed Costs	<u>\$ 70,836</u>	<u>\$ 41,431</u>	<u>\$ 35,295</u>	<u>\$ 39,371</u>	<u>\$ 31,973</u>	<u>\$ 23,232</u>	<u>\$ 23,777</u>	<u>\$ 24,568</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-4 Long-Term Incentives
Cost Center: 1100-0805-RESTRICTED STOCK
Workpaper: G-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 7,518	\$ 7,235	\$ 17,220	\$ 31,973	-
Staff reductions/transfers due to reorganization	(4,776)	(4,600)	1,971	(7,405)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (4,776)	\$ (4,600)	\$ 1,971	\$ (7,405)	-
2012 - TEST YEAR	\$ 2,742	\$ 2,635	\$ 19,191	\$ 24,568	-
2012 ALLOCATION METHOD					
All Direct Assignments	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 28	\$ 48	\$ (76)	\$ (0)	
Direct Assignments	2,715	2,586	19,267	24,568	
TOTAL 2012 ALLOCATIONS	\$ 2,742	\$ 2,635	\$ 19,191	\$ 24,568	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: G-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	70,836	41,431	35,295	39,371	31,973	23,232	23,777	24,568
Total Costs	<u>\$ 70,836</u>	<u>\$ 41,431</u>	<u>\$ 35,295</u>	<u>\$ 39,371</u>	<u>\$ 31,973</u>	<u>\$ 23,232</u>	<u>\$ 23,777</u>	<u>\$ 24,568</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 6,945	\$ 3,964	\$ 2,698	\$ 3,799	\$ 3,231	\$ 3,786	\$ 3,847	\$ 2,742
So Cal Gas	6,915	4,302	2,895	3,706	3,114	2,591	2,117	2,635
Subtotal - Utility	<u>13,860</u>	<u>8,266</u>	<u>5,593</u>	<u>7,506</u>	<u>6,345</u>	<u>6,377</u>	<u>5,964</u>	<u>5,377</u>
Global/Retained	36,637	23,314	20,993	21,840	17,181	16,855	17,813	19,191
Total Direct Assignments	<u>\$ 50,497</u>	<u>\$ 31,579</u>	<u>\$ 26,586</u>	<u>\$ 29,346</u>	<u>\$ 23,526</u>	<u>\$ 23,232</u>	<u>\$ 23,777</u>	<u>\$ 24,568</u>
ALLOCATIONS								
SDG&E	\$ 8,547	\$ 4,280	\$ 3,932	\$ 4,842	\$ 4,287	\$ -	\$ -	\$ -
So Cal Gas	11,582	5,460	4,669	5,139	4,121	-	-	-
Subtotal - Utility	<u>20,128</u>	<u>9,740</u>	<u>8,601</u>	<u>9,981</u>	<u>8,409</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	211	112	108	44	39	-	-	-
Total Allocations	<u>\$ 20,339</u>	<u>\$ 9,852</u>	<u>\$ 8,709</u>	<u>\$ 10,025</u>	<u>\$ 8,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 15,491	\$ 8,244	\$ 6,630	\$ 8,641	\$ 7,518	\$ 3,786	\$ 3,847	\$ 2,742
So Cal Gas	18,497	9,761	7,564	8,846	7,235	2,591	2,117	2,635
Subtotal - Utility	<u>33,988</u>	<u>18,006</u>	<u>14,194</u>	<u>17,487</u>	<u>14,753</u>	<u>6,377</u>	<u>5,964</u>	<u>5,377</u>
Global/Retained	36,848	23,426	21,101	21,884	17,220	16,855	17,813	19,191
Total Billed Costs	<u>\$ 70,836</u>	<u>\$ 41,431</u>	<u>\$ 35,295</u>	<u>\$ 39,371</u>	<u>\$ 31,973</u>	<u>\$ 23,232</u>	<u>\$ 23,777</u>	<u>\$ 24,568</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-4 Long-Term Incentives
 Cost Center: 1100-0811-STOCK OPTIONS
 Workpaper: G-4.2

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	7,975	8,933	9,742	6,408	4,564	5,486	5,659
Total Costs	<u>\$ -</u>	<u>\$ 7,975</u>	<u>\$ 8,933</u>	<u>\$ 9,742</u>	<u>\$ 6,408</u>	<u>\$ 4,564</u>	<u>\$ 5,486</u>	<u>\$ 5,659</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 958	\$ 798	\$ 1,171	\$ 845	\$ 890	\$ 878	\$ 620
So Cal Gas	-	1,005	821	1,085	781	615	489	595
Subtotal - Utility	<u>-</u>	<u>1,963</u>	<u>1,619</u>	<u>2,256</u>	<u>1,626</u>	<u>1,505</u>	<u>1,368</u>	<u>1,215</u>
Global/Retained	-	4,297	5,382	5,166	3,022	3,059	4,119	4,443
Total Direct Assignments	<u>\$ -</u>	<u>\$ 6,260</u>	<u>\$ 7,001</u>	<u>\$ 7,422</u>	<u>\$ 4,647</u>	<u>\$ 4,564</u>	<u>\$ 5,486</u>	<u>\$ 5,659</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 731	\$ 863	\$ 1,119	\$ 908	\$ -	\$ -	\$ -
So Cal Gas	-	965	1,046	1,192	845	-	-	-
Subtotal - Utility	<u>-</u>	<u>1,696</u>	<u>1,909</u>	<u>2,311</u>	<u>1,753</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	19	23	10	8	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 1,715</u>	<u>\$ 1,932</u>	<u>\$ 2,321</u>	<u>\$ 1,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 1,689	\$ 1,660	\$ 2,290	\$ 1,753	\$ 890	\$ 878	\$ 620
So Cal Gas	-	1,970	1,867	2,277	1,625	615	489	595
Subtotal - Utility	<u>-</u>	<u>3,659</u>	<u>3,527</u>	<u>4,567</u>	<u>3,379</u>	<u>1,505</u>	<u>1,368</u>	<u>1,215</u>
Global/Retained	-	4,316	5,406	5,176	3,030	3,059	4,119	4,443
Total Billed Costs	<u>\$ -</u>	<u>\$ 7,975</u>	<u>\$ 8,933</u>	<u>\$ 9,742</u>	<u>\$ 6,408</u>	<u>\$ 4,564</u>	<u>\$ 5,486</u>	<u>\$ 5,659</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-4 Long-Term Incentives
Cost Center: 1100-0811-STOCK OPTIONS
Workpaper: G-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,753	\$ 1,625	\$ 3,030	\$ 6,408	-
Staff reductions/transfers due to reorganization	(1,133)	(1,030)	1,414	(749)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (1,133)	\$ (1,030)	\$ 1,414	\$ (749)	-
2012 - TEST YEAR	\$ 620	\$ 595	\$ 4,443	\$ 5,659	-
2012 ALLOCATION METHOD					
All Direct Assignments	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 6	\$ 11	\$ (18)	\$ (0)	
Direct Assignments	614	584	4,461	5,659	
TOTAL 2012 ALLOCATIONS	\$ 620	\$ 595	\$ 4,443	\$ 5,659	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0811-STOCK OPTIONS

Workpaper: G-4.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	7,975	8,933	9,742	6,408	4,564	5,486	5,659
Total Costs	<u>\$ -</u>	<u>\$ 7,975</u>	<u>\$ 8,933</u>	<u>\$ 9,742</u>	<u>\$ 6,408</u>	<u>\$ 4,564</u>	<u>\$ 5,486</u>	<u>\$ 5,659</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 958	\$ 798	\$ 1,171	\$ 845	\$ 890	\$ 878	\$ 620
So Cal Gas	-	1,005	821	1,085	781	615	489	595
Subtotal - Utility	<u>-</u>	<u>1,963</u>	<u>1,619</u>	<u>2,256</u>	<u>1,626</u>	<u>1,505</u>	<u>1,368</u>	<u>1,215</u>
Global/Retained	-	4,297	5,382	5,166	3,022	3,059	4,119	4,443
Total Direct Assignments	<u>\$ -</u>	<u>\$ 6,260</u>	<u>\$ 7,001</u>	<u>\$ 7,422</u>	<u>\$ 4,647</u>	<u>\$ 4,564</u>	<u>\$ 5,486</u>	<u>\$ 5,659</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 731	\$ 863	\$ 1,119	\$ 908	\$ -	\$ -	\$ -
So Cal Gas	-	965	1,046	1,192	845	-	-	-
Subtotal - Utility	<u>-</u>	<u>1,696</u>	<u>1,909</u>	<u>2,311</u>	<u>1,753</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	19	23	10	8	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 1,715</u>	<u>\$ 1,932</u>	<u>\$ 2,321</u>	<u>\$ 1,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ 1,689	\$ 1,660	\$ 2,290	\$ 1,753	\$ 890	\$ 878	\$ 620
So Cal Gas	-	1,970	1,867	2,277	1,625	615	489	595
Subtotal - Utility	<u>-</u>	<u>3,659</u>	<u>3,527</u>	<u>4,567</u>	<u>3,379</u>	<u>1,505</u>	<u>1,368</u>	<u>1,215</u>
Global/Retained	-	4,316	5,406	5,176	3,030	3,059	4,119	4,443
Total Billed Costs	<u>\$ -</u>	<u>\$ 7,975</u>	<u>\$ 8,933</u>	<u>\$ 9,742</u>	<u>\$ 6,408</u>	<u>\$ 4,564</u>	<u>\$ 5,486</u>	<u>\$ 5,659</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-4 Long-Term Incentives
 Cost Center: 1100-0806-LIFE INSURANCE
 Workpaper: G-4.3

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,430	4,107	3,836	4,453	3,759	5,149	4,835	4,971
Total Costs	<u>\$ 1,430</u>	<u>\$ 4,107</u>	<u>\$ 3,836</u>	<u>\$ 4,453</u>	<u>\$ 3,759</u>	<u>\$ 5,149</u>	<u>\$ 4,835</u>	<u>\$ 4,971</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 290	\$ 235	\$ 155	\$ 122	\$ 51	\$ 298	\$ 181	\$ 166
So Cal Gas	240	171	151	85	42	180	114	125
Subtotal - Utility	<u>530</u>	<u>406</u>	<u>306</u>	<u>207</u>	<u>93</u>	<u>478</u>	<u>296</u>	<u>291</u>
Global/Retained	852	3,691	3,371	4,246	3,667	4,671	4,539	4,680
Total Direct Assignments	<u>\$ 1,381</u>	<u>\$ 4,097</u>	<u>\$ 3,677</u>	<u>\$ 4,453</u>	<u>\$ 3,759</u>	<u>\$ 5,149</u>	<u>\$ 4,835</u>	<u>\$ 4,971</u>
ALLOCATIONS								
SDG&E	\$ 17	\$ 3	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	18	4	17	-	-	-	-	-
Subtotal - Utility	<u>35</u>	<u>8</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	2	128	-	-	-	-	-
Total Allocations	<u>\$ 49</u>	<u>\$ 10</u>	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 306	\$ 239	\$ 169	\$ 122	\$ 51	\$ 298	\$ 181	\$ 166
So Cal Gas	258	175	168	85	42	180	114	125
Subtotal - Utility	<u>565</u>	<u>414</u>	<u>337</u>	<u>207</u>	<u>93</u>	<u>478</u>	<u>296</u>	<u>291</u>
Global/Retained	865	3,693	3,499	4,246	3,667	4,671	4,539	4,680
Total Billed Costs	<u>\$ 1,430</u>	<u>\$ 4,107</u>	<u>\$ 3,836</u>	<u>\$ 4,453</u>	<u>\$ 3,759</u>	<u>\$ 5,149</u>	<u>\$ 4,835</u>	<u>\$ 4,971</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-4 Long-Term Incentives
Cost Center: 1100-0806-LIFE INSURANCE
Workpaper: G-4.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 51	\$ 42	\$ 3,667	\$ 3,759	-
Transfer of budget from cost center 1100-0806 (see Recon workpaper G-1.4).	32	34	756	821	
Increase in insurance premiums	83	49	258	390	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 115	\$ 83	\$ 1,013	\$ 1,211	-
2012 - TEST YEAR	\$ 166	\$ 125	\$ 4,680	\$ 4,971	-
2012 ALLOCATION METHOD					
All Direct Assignments	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 1	\$ 1	\$ (2)	\$ 0	
Direct Assignments	166	124	4,681	4,971	
TOTAL 2012 ALLOCATIONS	\$ 166	\$ 125	\$ 4,680	\$ 4,971	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0806-LIFE INSURANCE

Workpaper: G-4.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,430	4,107	3,836	4,453	3,759	5,149	4,835	4,971
Total Costs	<u>\$ 1,430</u>	<u>\$ 4,107</u>	<u>\$ 3,836</u>	<u>\$ 4,453</u>	<u>\$ 3,759</u>	<u>\$ 5,149</u>	<u>\$ 4,835</u>	<u>\$ 4,971</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 290	\$ 235	\$ 155	\$ 122	\$ 51	\$ 298	\$ 181	\$ 166
So Cal Gas	240	171	151	85	42	180	114	125
Subtotal - Utility	<u>530</u>	<u>406</u>	<u>306</u>	<u>207</u>	<u>93</u>	<u>478</u>	<u>296</u>	<u>291</u>
Global/Retained	852	3,691	3,371	4,246	3,667	4,671	4,539	4,680
Total Direct Assignments	<u>\$ 1,381</u>	<u>\$ 4,097</u>	<u>\$ 3,677</u>	<u>\$ 4,453</u>	<u>\$ 3,759</u>	<u>\$ 5,149</u>	<u>\$ 4,835</u>	<u>\$ 4,971</u>
ALLOCATIONS								
SDG&E	\$ 17	\$ 3	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	18	4	17	-	-	-	-	-
Subtotal - Utility	<u>35</u>	<u>8</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	14	2	128	-	-	-	-	-
Total Allocations	<u>\$ 49</u>	<u>\$ 10</u>	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 306	\$ 239	\$ 169	\$ 122	\$ 51	\$ 298	\$ 181	\$ 166
So Cal Gas	258	175	168	85	42	180	114	125
Subtotal - Utility	<u>565</u>	<u>414</u>	<u>337</u>	<u>207</u>	<u>93</u>	<u>478</u>	<u>296</u>	<u>291</u>
Global/Retained	865	3,693	3,499	4,246	3,667	4,671	4,539	4,680
Total Billed Costs	<u>\$ 1,430</u>	<u>\$ 4,107</u>	<u>\$ 3,836</u>	<u>\$ 4,453</u>	<u>\$ 3,759</u>	<u>\$ 5,149</u>	<u>\$ 4,835</u>	<u>\$ 4,971</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: G-4.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 70	\$ 214	\$ 20	\$ 70	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	12	-	-	5	5	-	-	-
Total Costs	<u>\$ 82</u>	<u>\$ 214</u>	<u>\$ 20</u>	<u>\$ 75</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	214	20	70	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 214</u>	<u>\$ 20</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 28	\$ 0	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	34	0	-	2	2	-	-	-
Subtotal - Utility	<u>63</u>	<u>1</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	19	0	-	1	1	-	-	-
Total Allocations	<u>\$ 82</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 28	\$ 0	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	34	0	-	2	2	-	-	-
Subtotal - Utility	<u>63</u>	<u>1</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	19	214	20	71	1	-	-	-
Total Billed Costs	<u>\$ 82</u>	<u>\$ 214</u>	<u>\$ 20</u>	<u>\$ 75</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-4 Long-Term Incentives
Cost Center: 1100-0129-EXECUTIVE BENEFITS
Workpaper: G-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 2	\$ 2	\$ 1	\$ 5	-
Cost center no longer used	(2)	(2)	(1)	(5)	
Change in Allocation 2009-2012	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	
Total Change from 2009	\$ (2)	\$ (2)	\$ (1)	\$ (5)	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: G-4.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ 70	\$ 214	\$ 20	\$ 70	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	12	-	-	5	5	-	-	-
Total Costs	<u>\$ 82</u>	<u>\$ 214</u>	<u>\$ 20</u>	<u>\$ 75</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	214	20	70	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 214</u>	<u>\$ 20</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 28	\$ 0	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	34	0	-	2	2	-	-	-
Subtotal - Utility	<u>63</u>	<u>1</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	19	0	-	1	1	-	-	-
Total Allocations	<u>\$ 82</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 28	\$ 0	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	34	0	-	2	2	-	-	-
Subtotal - Utility	<u>63</u>	<u>1</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	19	214	20	71	1	-	-	-
Total Billed Costs	<u>\$ 82</u>	<u>\$ 214</u>	<u>\$ 20</u>	<u>\$ 75</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0808-DEFERRED COMP INSURANCE

Workpaper: G-4.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	-	-	-	-
Subtotal - Utility	-	-	-	0	-	-	-	-
Global/Retained	-	-	-	0	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	-	-	-	-
Subtotal - Utility	-	-	-	0	-	-	-	-
Global/Retained	-	-	-	0	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0808-DEFERRED COMP INSURANCE

Workpaper: G-4.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	-	-	-	-
Subtotal - Utility	-	-	-	0	-	-	-	-
Global/Retained	-	-	-	0	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	-	-	-	-
Subtotal - Utility	-	-	-	0	-	-	-	-
Global/Retained	-	-	-	0	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0385-SCG EXECUTIVE BENEFITS

Workpaper: G-4.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0385-SCG EXECUTIVE BENEFITS

Workpaper: G-4.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0384-SDG&E EXECUTIVE BENEFITS

Workpaper: G-4.7

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	0	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
Subtotal - Utility	-	-	-	-	0	-	-	-
Global/Retained	-	-	-	-	0	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
Subtotal - Utility	-	-	-	-	0	-	-	-
Global/Retained	-	-	-	-	0	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Bruce Folkmann

Cost Center: 1100-0384-SDG&E EXECUTIVE BENEFITS

Workpaper: G-4.7 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	0	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	0	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	0	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: G-5 Supplemental Retirement

Witness: Bruce Folkmann

Cost Center: 1100-0804-SERP

Workpaper: G-5.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,845	4,003	3,961	26,561	39,867	18,570	25,320	30,830
Total Costs	<u>\$ 2,845</u>	<u>\$ 4,003</u>	<u>\$ 3,961</u>	<u>\$ 26,561</u>	<u>\$ 39,867</u>	<u>\$ 18,570</u>	<u>\$ 25,320</u>	<u>\$ 30,830</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,177	\$ 1,394	\$ 958	\$ 1,600	\$ 1,674	\$ 2,096	\$ 1,695	\$ 1,132
So Cal Gas	1,545	1,550	1,054	1,659	1,613	1,282	915	1,077
Subtotal - Utility	<u>2,722</u>	<u>2,944</u>	<u>2,012</u>	<u>3,259</u>	<u>3,287</u>	<u>3,378</u>	<u>2,610</u>	<u>2,209</u>
Global/Retained	6,048	10,271	10,684	17,978	22,700	13,118	13,205	13,343
Total Direct Assignments	<u>\$ 8,770</u>	<u>\$ 13,214</u>	<u>\$ 12,696</u>	<u>\$ 21,236</u>	<u>\$ 25,987</u>	<u>\$ 16,496</u>	<u>\$ 15,815</u>	<u>\$ 15,552</u>
ALLOCATIONS								
SDG&E	\$ (739)	\$ (912)	\$ (578)	\$ 1,044	\$ 1,219	\$ 369	\$ 1,489	\$ 2,199
So Cal Gas	(979)	(1,003)	(630)	1,166	1,294	325	1,176	1,688
Subtotal - Utility	<u>(1,718)</u>	<u>(1,915)</u>	<u>(1,209)</u>	<u>2,210</u>	<u>2,513</u>	<u>694</u>	<u>2,665</u>	<u>3,887</u>
Global/Retained	(4,206)	(7,297)	(7,526)	3,115	11,367	1,380	6,840	11,392
Total Allocations	<u>\$ (5,924)</u>	<u>\$ (9,212)</u>	<u>\$ (8,735)</u>	<u>\$ 5,324</u>	<u>\$ 13,880</u>	<u>\$ 2,074</u>	<u>\$ 9,505</u>	<u>\$ 15,278</u>
BILLED COSTS								
SDG&E	\$ 438	\$ 482	\$ 379	\$ 2,643	\$ 2,893	\$ 2,465	\$ 3,184	\$ 3,331
So Cal Gas	566	547	424	2,825	2,907	1,607	2,092	2,764
Subtotal - Utility	<u>1,004</u>	<u>1,029</u>	<u>803</u>	<u>5,468</u>	<u>5,800</u>	<u>4,072</u>	<u>5,276</u>	<u>6,096</u>
Global/Retained	1,842	2,974	3,157	21,092	34,066	14,498	20,044	24,734
Total Billed Costs	<u>\$ 2,845</u>	<u>\$ 4,003</u>	<u>\$ 3,961</u>	<u>\$ 26,561</u>	<u>\$ 39,867</u>	<u>\$ 18,570</u>	<u>\$ 25,320</u>	<u>\$ 30,830</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: G Pension & Benefits
Dept: G-5 Supplemental Retirement
Cost Center: 1100-0804-SERP
Workpaper: G-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 2,893	\$ 2,907	\$ 34,066	\$ 39,867	-
Decrease in distributions as projected by actuary.	438	(143)	(9,332)	(9,037)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 438	\$ (143)	\$ (9,332)	\$ (9,037)	-
2012 - TEST YEAR	<u>\$ 3,331</u>	<u>\$ 2,764</u>	<u>\$ 24,735</u>	<u>\$ 30,830</u>	<u>-</u>
2012 ALLOCATION METHOD					
Weighted Average	0.00%	0.00%	0.00%	0.00%	
Allocations	\$ 2,199	\$ 1,688	\$ 11,392	\$ 15,278	
Direct Assignments	1,132	1,077	13,343	15,552	
TOTAL 2012 ALLOCATIONS	<u>\$ 3,331</u>	<u>\$ 2,764</u>	<u>\$ 24,735</u>	<u>\$ 30,830</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: G-5 Supplemental Retirement

Witness: Bruce Folkmann

Cost Center: 1100-0804-SERP

Workpaper: G-5.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,845	4,003	3,961	26,561	39,867	18,570	25,320	30,830
Total Costs	<u>\$ 2,845</u>	<u>\$ 4,003</u>	<u>\$ 3,961</u>	<u>\$ 26,561</u>	<u>\$ 39,867</u>	<u>\$ 18,570</u>	<u>\$ 25,320</u>	<u>\$ 30,830</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,177	\$ 1,394	\$ 958	\$ 1,600	\$ 1,674	\$ 2,096	\$ 1,695	\$ 1,132
So Cal Gas	1,545	1,550	1,054	1,659	1,613	1,282	915	1,077
Subtotal - Utility	<u>2,722</u>	<u>2,944</u>	<u>2,012</u>	<u>3,259</u>	<u>3,287</u>	<u>3,378</u>	<u>2,610</u>	<u>2,209</u>
Global/Retained	6,048	10,271	10,684	17,978	22,700	13,118	13,205	13,343
Total Direct Assignments	<u>\$ 8,770</u>	<u>\$ 13,214</u>	<u>\$ 12,696</u>	<u>\$ 21,236</u>	<u>\$ 25,987</u>	<u>\$ 16,496</u>	<u>\$ 15,815</u>	<u>\$ 15,552</u>
ALLOCATIONS								
SDG&E	\$ (739)	\$ (912)	\$ (578)	\$ 1,044	\$ 1,219	\$ 369	\$ 1,489	\$ 2,199
So Cal Gas	(979)	(1,003)	(630)	1,166	1,294	325	1,176	1,688
Subtotal - Utility	<u>(1,718)</u>	<u>(1,915)</u>	<u>(1,209)</u>	<u>2,210</u>	<u>2,513</u>	<u>694</u>	<u>2,665</u>	<u>3,887</u>
Global/Retained	(4,206)	(7,297)	(7,526)	3,115	11,367	1,380	6,840	11,392
Total Allocations	<u>\$ (5,924)</u>	<u>\$ (9,212)</u>	<u>\$ (8,735)</u>	<u>\$ 5,324</u>	<u>\$ 13,880</u>	<u>\$ 2,074</u>	<u>\$ 9,505</u>	<u>\$ 15,278</u>
BILLED COSTS								
SDG&E	\$ 438	\$ 482	\$ 379	\$ 2,643	\$ 2,893	\$ 2,465	\$ 3,184	\$ 3,331
So Cal Gas	566	547	424	2,825	2,907	1,607	2,092	2,764
Subtotal - Utility	<u>1,004</u>	<u>1,029</u>	<u>803</u>	<u>5,468</u>	<u>5,800</u>	<u>4,072</u>	<u>5,276</u>	<u>6,096</u>
Global/Retained	1,842	2,974	3,157	21,092	34,066	14,498	20,044	24,734
Total Billed Costs	<u>\$ 2,845</u>	<u>\$ 4,003</u>	<u>\$ 3,961</u>	<u>\$ 26,561</u>	<u>\$ 39,867</u>	<u>\$ 18,570</u>	<u>\$ 25,320</u>	<u>\$ 30,830</u>

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2005 SoCal Gas
(2009 \$000's)**

Workpaper: H-1

Witness: Bruce Folkmann

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2005 Restated O&M
SHARED SERVICES					
A SC Finance	13,693	-	(2,814)	-	10,879
B SC Governance	4,009	-	(1,419)	-	2,590
C SC Legal	28,242	-	(2,358)	-	25,884
D SC Human Resources	7,291	-	(1,864)	-	5,427
E SC External Affairs	1,347	-	(264)	-	1,083
F SC Facilities/Assets	12,290	-	(7,936)	-	4,355
G SC Pension & Benefits	13,062	-	16,655	(1,358)	28,359
Transferred Services	-	-	-	-	-
Insurance	11,579	(11,579)	-	-	-
Accounting Adjustments	2,611	(2,611)	-	-	-
Total Costs	\$ 94,124	\$ (14,189)	\$ (0)	\$ (1,358)	\$ 78,576

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2005
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2005 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2005 SDG&E
(2009 \$000's)**

Workpaper: H-2

Witness: Bruce Folkmann

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2005 Restated O&M
SHARED SERVICES					
A SD Finance	12,002	-	(2,299)	-	9,704
B SD Governance	3,766	-	(1,341)	-	2,425
C SD Legal	25,728	-	(3,399)	-	22,329
D SD Human Resources	5,182	-	(1,331)	-	3,851
E SD External Affairs	1,087	-	(225)	-	862
F SD Facilities/Assets	10,996	-	(7,356)	-	3,640
G SD Pension & Benefits	10,160	-	15,951	(1,051)	25,060
Insurance	9,242	(9,242)	-	-	-
Accounting Adjustments	9,417	(9,417)	-	-	-
Total Costs	\$ 87,582	\$ (18,659)	\$ -	\$ (1,051)	\$ 67,871

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2005
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2005 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2006 SoCal Gas
(2009 \$000's)**

Workpaper: H-3

Witness: Bruce Folkmann

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2006 Restated O&M
SHARED SERVICES					
A SC Finance	13,565	-	(3,064)	549	11,051
B SC Governance	4,685	-	(1,264)	-	3,421
C SC Legal	14,469	-	(2,718)	-	11,750
D SC Human Resources	9,830	-	(2,094)	-	7,736
E SC External Affairs	1,553	-	(385)	-	1,168
F SC Facilities/Assets	12,902	-	(7,201)	-	5,701
G SC Pension & Benefits	6,944	-	16,727	(1,388)	22,283
Transferred Services	-	-	-	-	-
Insurance	13,982	(13,982)	-	-	-
Accounting Adjustments	34,166	(34,166)	-	-	-
Total Costs	\$ 112,097	\$ (48,148)	\$ 0	\$ (838)	\$ 63,110

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2006
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2006 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2006 SDG&E
(2009 \$000's)**

Workpaper: H-4

Witness: Bruce Folkmann

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2006 Restated O&M
SHARED SERVICES					
A SD Finance	11,009	-	(2,475)	531	9,065
B SD Governance	3,564	-	(1,129)	-	2,435
C SD Legal	24,121	-	(3,798)	-	20,323
D SD Human Resources	6,956	-	(1,511)	-	5,445
E SD External Affairs	1,286	-	(320)	-	967
F SD Facilities/Assets	11,150	-	(6,652)	-	4,498
G SD Pension & Benefits	5,455	-	15,885	(1,223)	20,118
Insurance	11,571	(11,571)	-	-	-
Accounting Adjustments	11,862	(11,862)	-	-	-
Total Costs	\$ 86,974	\$ (23,432)	\$ -	\$ (692)	\$ 62,850

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2006
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2006 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2007 SoCal Gas
(2009 \$000's)**

Workpaper: H-5

Witness: Bruce Folkmann

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2007 Restated O&M
SHARED SERVICES					
A SC Finance	14,829	-	(3,180)	(549)	11,100
B SC Governance	3,016	-	(675)	-	2,341
C SC Legal	13,274	-	(2,880)	-	10,395
D SC Human Resources	10,518	-	(2,412)	-	8,107
E SC External Affairs	3,646	-	(1,086)	-	2,559
F SC Facilities/Assets	11,227	-	(5,186)	-	6,040
G SC Pension & Benefits	6,056	-	15,419	(938)	20,538
Transferred Services	-	-	-	-	-
Insurance	12,216	(12,216)	-	-	-
Accounting Adjustments	42,072	(42,072)	-	-	-
Total Costs	\$ 116,854	\$ (54,288)	\$ (0)	\$ (1,487)	\$ 61,079

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2007
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2007 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2007 SDG&E
(2009 \$000's)**

Workpaper: H-6

Witness: Bruce Folkmann

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2007 Restated O&M
SHARED SERVICES					
A SD Finance	12,511	-	(2,653)	(531)	9,328
B SD Governance	2,515	-	(601)	-	1,914
C SD Legal	26,447	-	(4,629)	-	21,818
D SD Human Resources	7,773	-	(1,803)	-	5,970
E SD External Affairs	3,117	-	(932)	-	2,186
F SD Facilities/Assets	9,634	-	(4,818)	-	4,816
G SD Pension & Benefits	5,085	-	15,436	(839)	19,682
Insurance	11,045	(11,045)	-	-	-
Accounting Adjustments	26,674	(26,674)	-	-	-
Total Costs	\$ 104,803	\$ (37,719)	\$ (0)	\$ (1,370)	\$ 65,714

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2007
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2007 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2008 SoCal Gas
(2009 \$000's)**

Workpaper: H-7

Witness: Bruce Folkmann

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2008 Restated O&M
SHARED SERVICES					
A SC Finance	15,857	-	(3,647)	(350)	11,860
B SC Governance	3,898	-	(1,153)	-	2,745
C SC Legal	16,407	-	(3,349)	-	13,058
D SC Human Resources	11,254	-	(2,492)	-	8,762
E SC External Affairs	4,431	-	(1,444)	-	2,986
F SC Facilities/Assets	13,503	-	(6,921)	-	6,582
G SC Pension & Benefits	7,019	-	19,006	531	26,557
Transferred Services	-	-	-	-	-
Insurance	16,922	(16,922)	-	-	-
Accounting Adjustments	21,349	(21,349)	-	-	-
Total Costs	\$ 110,640	\$ (38,271)	\$ -	\$ 181	\$ 72,550

Column Descriptions:

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2008
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2008 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2008 SDG&E
(2009 \$000's)**

Workpaper: H-8

Witness: Bruce Folkmann

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2008 Restated O&M
SHARED SERVICES					
A SD Finance	13,793	-	(3,217)	(350)	10,227
B SD Governance	3,703	-	(1,077)	-	2,626
C SD Legal	29,543	-	(4,675)	-	24,868
D SD Human Resources	8,451	-	(1,904)	-	6,546
E SD External Affairs	3,795	-	(1,229)	-	2,566
F SD Facilities/Assets	12,513	-	(7,008)	-	5,505
G SD Pension & Benefits	6,556	-	19,110	497	26,163
Insurance	15,807	(15,807)	-	-	-
Accounting Adjustments	6,295	(6,295)	-	-	-
Total Costs	\$ 100,456	\$ (22,102)	\$ 0	\$ 147	\$ 78,501

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2008
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2008 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2009 SoCal Gas
(2009 \$000's)**

Workpaper: H-9

Witness: Bruce Folkmann

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2009 Restated O&M
SHARED SERVICES					
A SC Finance	14,797	-	(2,979)	350	12,168
B SC Governance	3,538	-	(1,015)	-	2,523
C SC Legal	14,797	-	(2,838)	-	11,959
D SC Human Resources	10,807	-	(2,076)	-	8,730
E SC External Affairs	4,430	-	(1,303)	-	3,127
F SC Facilities/Assets	12,132	-	(5,904)	-	6,228
G SC Pension & Benefits	5,630	-	16,116	679	22,425
Transferred Services	-	-	-	-	-
Insurance	15,460	(15,460)	-	-	-
Accounting Adjustments	94,456	(94,456)	-	-	-
Total Costs	\$ 176,046	\$ (109,916)	\$ -	\$ 1,029	\$ 67,159

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2009
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2009 actual costs.

**Sempra Energy Corporate Center
2012 Test Year General Rate Case
Restatement Schedule - 2009 SDG&E
(2009 \$000's)**

Workpaper: H-10

Witness: Bruce Folkmann

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2009 Restated O&M
SHARED SERVICES					
A SD Finance	13,911	-	(2,696)	350	11,565
B SD Governance	3,417	-	(1,000)	-	2,417
C SD Legal	41,582	-	(4,385)	-	37,197
D SD Human Resources	7,825	-	(1,512)	-	6,313
E SD External Affairs	3,859	-	(1,130)	-	2,728
F SD Facilities/Assets	11,652	-	(6,119)	-	5,533
G SD Pension & Benefits	5,783	-	16,842	677	23,303
Insurance	55,207	(55,207)	-	-	-
Accounting Adjustments	58,873	(58,873)	-	-	-
Total Costs	\$ 202,108	\$ (114,080)	\$ -	\$ 1,027	\$ 89,056

Column Descriptions:

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2009
(2) Exclusions	
Insurance	Insurance is presented in testimony and workpapers of Maury de Bont in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section G for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Pension & Benefits	Supplemental retirement benefits adjusted to represent actual payments rather than accrual.
(5) Restated O&M	Corporate Center A&G testimony and workpapers refer to this amount as 2009 actual costs.

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: GRC Total

Witness: Bruce Folkmann

Cost Center: I CORPORATE CENTER SHARED SERVICES

Workpaper: I

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	443	475	489	520	520	346	358	361
Labor Costs	\$ 81,210	\$ 84,888	\$ 96,649	\$ 107,148	\$ 101,049	\$ 73,819	\$ 66,931	\$ 66,682
Non-Labor Costs	209,311	181,750	188,330	216,931	216,139	158,158	164,447	169,939
Total Costs	<u>\$290,521</u>	<u>\$266,637</u>	<u>\$284,978</u>	<u>\$ 324,079</u>	<u>\$ 317,188</u>	<u>\$ 231,977</u>	<u>\$ 231,378</u>	<u>\$ 236,621</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 29,345	\$ 25,248	\$ 22,691	\$ 28,547	\$ 40,825	\$ 24,617	\$ 25,477	\$ 23,141
So Cal Gas	35,765	21,506	17,314	20,843	19,025	18,674	18,716	19,918
Subtotal - Utility	<u>65,110</u>	<u>46,754</u>	<u>40,005</u>	<u>49,390</u>	<u>59,850</u>	<u>43,291</u>	<u>44,193</u>	<u>43,059</u>
Global/Retained	89,776	90,824	79,044	123,729	87,237	75,803	74,227	75,161
Total Direct Assignments	<u>\$154,887</u>	<u>\$137,579</u>	<u>\$119,049</u>	<u>\$ 173,119</u>	<u>\$ 147,087</u>	<u>\$ 119,094</u>	<u>\$ 118,420</u>	<u>\$ 118,220</u>
ALLOCATIONS								
SDG&E	\$ 38,526	\$ 37,602	\$ 43,022	\$ 49,953	\$ 48,231	\$ 35,518	\$ 34,279	\$ 34,187
So Cal Gas	42,811	41,604	43,765	51,708	48,134	34,320	33,388	34,243
Subtotal - Utility	<u>81,337</u>	<u>79,206</u>	<u>86,787</u>	<u>101,661</u>	<u>96,365</u>	<u>69,839</u>	<u>67,667</u>	<u>68,430</u>
Global/Retained	54,297	49,853	79,142	49,298	73,736	43,044	45,291	49,971
Total Allocations	<u>\$135,634</u>	<u>\$129,059</u>	<u>\$165,929</u>	<u>\$ 150,959</u>	<u>\$ 170,101</u>	<u>\$ 112,883</u>	<u>\$ 112,958</u>	<u>\$ 118,401</u>
BILLED COSTS								
SDG&E	\$ 67,871	\$ 62,850	\$ 65,714	\$ 78,501	\$ 89,056	\$ 60,135	\$ 59,757	\$ 57,328
So Cal Gas	78,576	63,110	61,079	72,550	67,159	52,995	52,104	54,160
Subtotal - Utility	<u>146,447</u>	<u>125,960</u>	<u>126,793</u>	<u>151,051</u>	<u>156,215</u>	<u>113,130</u>	<u>111,860</u>	<u>111,489</u>
Global/Retained	144,073	140,677	158,186	173,027	160,973	118,847	119,518	125,132
Total Billed Costs	<u>\$290,521</u>	<u>\$266,637</u>	<u>\$284,978</u>	<u>\$ 324,079</u>	<u>\$ 317,188</u>	<u>\$ 231,977</u>	<u>\$ 231,378</u>	<u>\$ 236,621</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: GRC Total

Witness: Bruce Folkmann

Cost Center: I CORPORATE CENTER SHARED SERVICES

Workpaper: I Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	443	475	489	520	520	346	358	361
Labor Costs	\$ 81,210	\$ 84,888	\$ 96,649	\$ 107,148	\$ 101,049	\$ 75,103	\$ 69,809	\$ 71,217
Non-Labor Costs	209,311	181,750	188,330	216,931	216,139	158,876	166,241	172,897
Total Costs	<u>\$290,521</u>	<u>\$266,637</u>	<u>\$284,978</u>	<u>\$ 324,079</u>	<u>\$ 317,188</u>	<u>\$ 233,980</u>	<u>\$ 236,050</u>	<u>\$ 244,113</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 29,345	\$ 25,248	\$ 22,691	\$ 28,547	\$ 40,825	\$ 24,642	\$ 25,536	\$ 23,218
So Cal Gas	35,765	21,506	17,314	20,843	19,025	18,691	18,756	19,984
Subtotal - Utility	<u>65,110</u>	<u>46,754</u>	<u>40,005</u>	<u>49,390</u>	<u>59,850</u>	<u>43,333</u>	<u>44,292</u>	<u>43,202</u>
Global/Retained	89,776	90,824	79,044	123,729	87,237	75,824	74,367	75,401
Total Direct Assignments	<u>\$154,887</u>	<u>\$137,579</u>	<u>\$119,049</u>	<u>\$ 173,119</u>	<u>\$ 147,087</u>	<u>\$ 119,158</u>	<u>\$ 118,659</u>	<u>\$ 118,603</u>
ALLOCATIONS								
SDG&E	\$ 38,526	\$ 37,602	\$ 43,022	\$ 49,953	\$ 48,231	\$ 36,135	\$ 35,690	\$ 36,400
So Cal Gas	42,811	41,604	43,765	51,708	48,134	34,918	34,774	36,498
Subtotal - Utility	<u>81,337</u>	<u>79,206</u>	<u>86,787</u>	<u>101,661</u>	<u>96,365</u>	<u>71,053</u>	<u>70,463</u>	<u>72,897</u>
Global/Retained	54,297	49,853	79,142	49,298	73,736	43,769	46,928	52,613
Total Allocations	<u>\$135,634</u>	<u>\$129,059</u>	<u>\$165,929</u>	<u>\$ 150,959</u>	<u>\$ 170,101</u>	<u>\$ 114,822</u>	<u>\$ 117,391</u>	<u>\$ 125,510</u>
BILLED COSTS								
SDG&E	\$ 67,871	\$ 62,850	\$ 65,714	\$ 78,501	\$ 89,056	\$ 60,777	\$ 61,226	\$ 59,618
So Cal Gas	78,576	63,110	61,079	72,550	67,159	53,609	53,530	56,481
Subtotal - Utility	<u>146,447</u>	<u>125,960</u>	<u>126,793</u>	<u>151,051</u>	<u>156,215</u>	<u>114,386</u>	<u>114,755</u>	<u>116,099</u>
Global/Retained	144,073	140,677	158,186	173,027	160,973	119,593	121,295	128,014
Total Billed Costs	<u>\$290,521</u>	<u>\$266,637</u>	<u>\$284,978</u>	<u>\$ 324,079</u>	<u>\$ 317,188</u>	<u>\$ 233,980</u>	<u>\$ 236,050</u>	<u>\$ 244,113</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation
(\$000's)**

Division: I-Corporate Center Shared Services

Witness: Bruce Folkmann

Workpaper: I Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs <small>(A + B)</small>		E Standard Escalated 2012 \$'s <small>(A X D)</small>	F Total Escalated Costs <small>(B + E)</small>
A Finance						
Labor	\$ 18,294	\$ -	\$ 18,294	1.0680	\$ 19,538	\$ 19,538
Non-Labor	13,290	26,315	39,605	1.0727	14,256	40,571
Total	<u>31,584</u>	<u>26,315</u>	<u>57,899</u>		<u>33,794</u>	<u>60,109</u>
B Governance						
Labor	6,594	-	6,594	1.0680	7,042	7,042
Non-Labor	3,512	5	3,517	1.0727	3,768	3,773
Total	<u>10,106</u>	<u>5</u>	<u>10,111</u>		<u>10,810</u>	<u>10,815</u>
C Legal						
Labor	6,071	-	6,071	1.0680	6,484	6,484
Non-Labor	5,993	25,099	31,092	1.0727	6,429	31,528
Total	<u>12,064</u>	<u>25,099</u>	<u>37,163</u>		<u>12,913</u>	<u>38,012</u>
D Human Resources						
Labor	5,730	-	5,730	1.0680	6,119	6,119
Non-Labor	11,328	-	11,328	1.0727	12,152	12,152
Total	<u>17,058</u>	<u>-</u>	<u>17,058</u>		<u>18,271</u>	<u>18,271</u>
E External Affairs						
Labor	2,122	-	2,122	1.0680	2,266	2,266
Non-Labor	4,036	16	4,052	1.0727	4,330	4,346
Total	<u>6,159</u>	<u>16</u>	<u>6,175</u>		<u>6,596</u>	<u>6,612</u>
F Facilities/Assets						
Labor	1,851	-	1,851	1.0680	1,977	1,977
Non-Labor	1,803	11,788	13,591	1.0727	1,934	13,722
Total	<u>3,654</u>	<u>11,788</u>	<u>15,442</u>		<u>3,911</u>	<u>15,699</u>
G Pension & Benefits						
Labor	26,020	-	26,020	1.0680	27,789	27,789
Non-Labor	14,855	51,898	66,753	1.0727	14,908	66,805
Total	<u>40,875</u>	<u>51,898</u>	<u>92,773</u>		<u>42,697</u>	<u>94,595</u>
Corporate Center Shared Services						
Labor	66,682	-	66,682	1.0680	71,217	71,217
Non-Labor	54,818	115,120	169,939	1.0727	57,776	172,897
Total	<u>\$ 121,500</u>	<u>\$ 115,120</u>	<u>\$ 236,621</u>		<u>\$ 128,993</u>	<u>\$ 244,113</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation for Utilities
(Escalated \$000's)

Division: I-Corporate Center Shared Services

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>TOTAL UTILITIES</u>
A-1	CFO	\$ 279	\$ 277	\$ 556
A-2	Accounting Services	4,592	4,583	9,176
A-3	Tax Services	1,795	1,688	3,483
A-4	Treasury	3,917	5,245	9,163
A-5	Investor Relations	954	932	1,886
A-6	Corporate Planning	609	609	1,218
A-7	Risk Management	467	467	935
A-8	Financial Leadership Program	618	618	1,236
A	Finance	13,232	14,419	27,652
B-1	Internal Audit	2,139	1,953	4,092
B-2	Corporate Secretary	355	355	710
B-3	Board of Directors	624	623	1,247
B-4	Executive	-	-	-
B	Governance	3,118	2,931	6,049
C-1	General Counsel	381	276	657
C-2	Law Department	4,363	3,106	7,470
C-3	Outside Legal	10,949	6,737	17,686
C	Legal	15,693	10,119	25,812
D-1	Human Resources SVP	394	505	899
D-2	Compensation & Benefits	1,570	1,820	3,391
D-3	Payroll/HRIS (MyInfo)	3,465	4,841	8,306
D-4	Employee Development	443	443	886
D-5	Employee Programs	183	239	423
D	Human Resources	6,057	7,848	13,905
E-1	Communications	519	519	1,038
E-2	Government Affairs	542	602	1,144
E-3	External Affairs	-	-	-
E	External Affairs	1,061	1,120	2,181
F-1	Depreciation/Rate of Return	3,707	3,928	7,635
F-2	Property Taxes	220	218	438
F-3	Other Facilities	-	-	-
F-4	Security Services	1,002	1,192	2,194
F	Facilities/Assets	4,929	5,338	10,267
G-1	Employee Benefits	4,224	4,191	8,415
G-2	Payroll Taxes	1,231	1,221	2,452
G-3	Incentive Compensation	3,213	3,174	6,387
G-4	Term Incentives	3,529	3,355	6,883
G-5	Supplemental Retirement	3,331	2,764	6,096
G	Pension & Benefits	15,529	14,704	30,233
Total Allocation - 2012 Forecast		\$ 59,618	\$ 56,481	\$ 116,099

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

Reference: I-Esc Index

Witness: Bruce Folkmann

Utility Cost Indexes (set to year 2009=1.0000)

Source: Global Insight 1st Quarter 2010 Utility Cost Forecast, May 7, 2010

This data derived from Workpapers and Testimony by Scott Wilder, SDG&E Witness (Exhibit SDG&E-38, SoCalGas-31)

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926

JGADGOMMS_X926 Administrative and General (Gas) except 926

Sempra Corporate Center Average

Non-Labor			
2009	2010	2011	2012
1.00000	1.01900	1.04500	1.07490
1.00000	1.01780	1.04250	1.07040
1.00000	1.01840	1.04375	1.07265

O&M Labor Cost Index:

A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor

ECIPWPARNs Professional & Technical

Sempra Corporate Center Average

Labor			
2009	2010	2011	2012
1.00000	1.01830	1.04110	1.06500
1.00000	1.01640	1.04390	1.07030
1.00000	1.01735	1.04250	1.06765

Sempra Energy Corporate Center
 Test Year 2012 General Rate Case
 HISTORICAL AND FORECAST GRID INPUT - SHARED SERVICES ALLOCATIONS

Total Expenses

Escalated

(\$ - 000's)

SDG&E Allocations - Company Code 2100										
			Recorded					Forecast		
			2005- NSE	2006- NSE	2007- NSE	2008- NSE	2009- NSE	2010- NSE	2011- NSE	2012- NSE
2100-8951	Outside Services Employed	F923.1	\$ 65,414	\$ 59,752	\$ 62,130	\$ 74,451	\$ 85,047	\$ 57,023	\$ 57,534	\$ 55,911
2100-8952	Depreciation & ROR	F923.4	2,457	3,099	3,584	4,050	4,009	3,754	3,692	3,707
Total			\$ 67,871	\$ 62,850	\$ 65,714	\$ 78,501	\$ 89,056	\$ 60,777	\$ 61,226	\$ 59,618

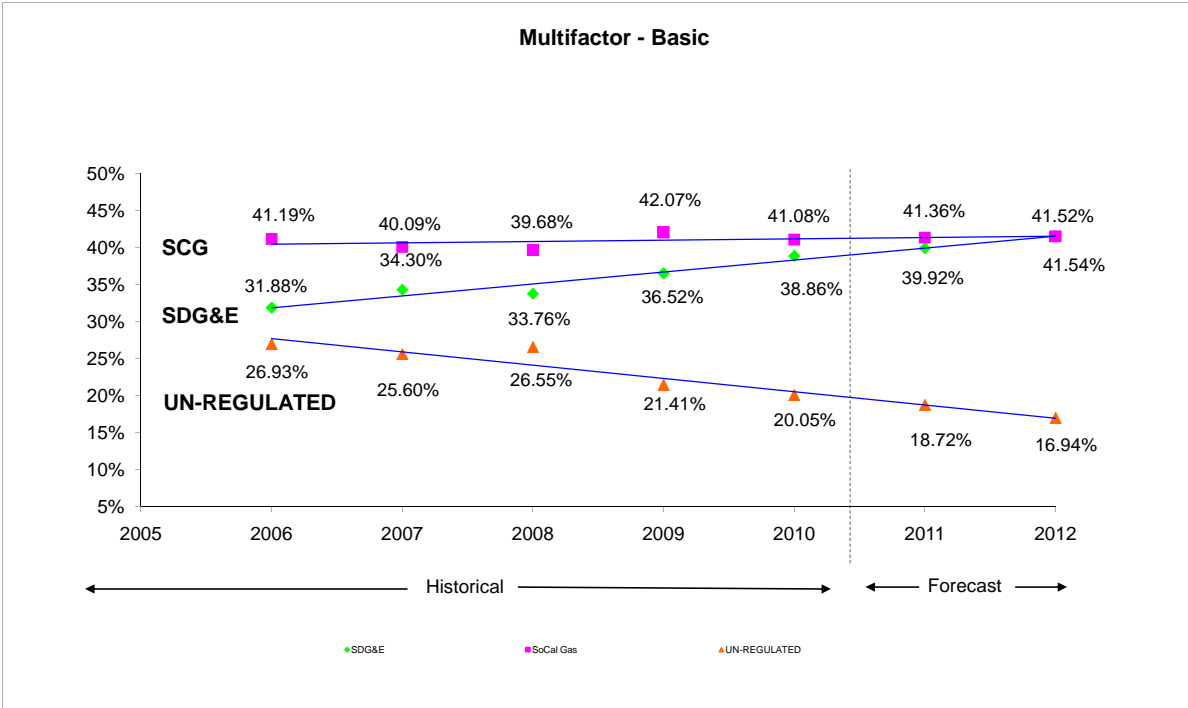
SCG Allocations - Company Code 2200										
			Recorded					Forecast		
			2005- NSE	2006- NSE	2007- NSE	2008- NSE	2009- NSE	2010- NSE	2011- NSE	2012- NSE
2200-8951	Outside Services Employed	F923.1	\$ 75,715	\$ 59,028	\$ 56,493	\$ 67,548	\$ 62,512	\$ 49,411	\$ 49,457	\$ 52,553
2200-8952	Depreciation & ROR	F923.4	2,861	4,082	4,586	5,003	4,647	4,198	4,073	3,928
Total			\$ 78,576	\$ 63,110	\$ 61,079	\$ 72,550	\$ 67,159	\$ 53,609	\$ 53,530	\$ 56,481

SEMPRA ENERGY SHARED SERVICES
ALLOCATION WORKPAPER
2012 Rate Case

Multi-Factor Basic

NARRATIVE DESCRIPTION OF METHOD:

Also known as "Four-Factor", this method is used by departments that serve all business units, but for which there is no clear cost driver. The Multi-Factor Basic weights four factors equally for each business unit: Operating Revenues, Operating Expenses, Gross Plant & Investment, and Employees (FTE's). The average of these weightings result in the overall Multi-Factor. The percentage for forecast years have been calculated by statistically projecting historical factors from 2005 - 2009 using the "least square" method.



	Historical					Forecast	
	2006	2007	2008	2009	2010	2011	2012
SDG&E	32%	34%	34%	37%	39%	40%	42%
SoCal Gas	<u>41%</u>	<u>40%</u>	<u>40%</u>	<u>42%</u>	<u>41%</u>	<u>41%</u>	<u>42%</u>
UTILITIES	73%	74%	74%	79%	80%	81%	83%
UN-REGULATED	<u>27%</u>	<u>26%</u>	<u>26%</u>	<u>21%</u>	<u>20%</u>	<u>19%</u>	<u>17%</u>
TOTAL	100%	100%	100%	100%	100%	100%	100%
Data from year	2005	2006	2007	2008	2009	Trend	Trend

(See Next page for factor amounts from each year)

SEMPRA ENERGY SHARED SERVICES
ALLOCATION WORKPAPER
2012 Rate Case

Multi-Factor Basic (Support)

FACTOR WEIGHT	25.00%		25.00%		25.00%		25.00%		Average of Four Factors Multifactor
(\$ - 000's)	Operating Revenues	Percent	Operating Expenses	Percent	Gross Plant Assets	Percent	FTE	Percent	Percent
2006 (from 12/31/2005 data)									
SDG&E	3,235	29.81%	776	22.40%	8,095	41.75%	4,505	33.57%	31.88%
So Cal Gas	4,617	42.54%	1,176	33.94%	7,762	40.03%	6,473	48.23%	41.19%
Unregulated	3,001	27.65%	1,513	43.67%	3,534	18.22%	2,442	18.20%	26.93%
Total	10,853	100.00%	3,465	100.00%	19,391	100.00%	13,420	100.00%	100.00%
2007 (from 12/31/2006 data)									
SDG&E	3,499	32.10%	917	29.07%	8,659	40.91%	4,715	35.13%	34.30%
So Cal Gas	4,181	38.36%	1,070	33.93%	8,148	38.50%	6,655	49.59%	40.09%
Unregulated	3,220	29.54%	1,167	37.00%	4,359	20.59%	2,050	15.28%	25.60%
Total	10,900	100.00%	3,154	100.00%	21,166	100.00%	13,420	100.00%	100.00%
2008 (from 12/31/2007 data)									
SDG&E	3,351	30.98%	962	28.91%	9,446	40.50%	4,732	34.66%	33.76%
So Cal Gas	4,282	39.58%	1,146	34.45%	8,446	36.21%	6,618	48.48%	39.68%
Unregulated	3,184	29.43%	1,219	36.64%	5,432	23.29%	2,301	16.86%	26.55%
Total	10,817	100.00%	3,327	100.00%	23,324	100.00%	13,651	100.00%	100.00%
2009 (from 12/31/2008 data)									
SDG&E	3,819	34.51%	1,071	37.61%	10,259	37.22%	4,788	36.75%	36.52%
So Cal Gas	4,768	43.09%	1,213	42.59%	8,814	31.98%	6,597	50.63%	42.07%
Unregulated	2,479	22.40%	564	19.80%	8,492	30.81%	1,644	12.62%	21.41%
Total	11,066	100.00%	2,848	100.00%	27,565	100.00%	13,029	100.00%	100.00%
2010 (from 12/31/2009 data)									
SDG&E	3,540	40.55%	1,121	40.49%	10,516	36.42%	5,012	37.98%	38.86%
So Cal Gas	3,355	38.44%	1,244	44.93%	9,037	31.30%	6,554	49.67%	41.08%
Unregulated	1,834	21.01%	404	14.58%	9,318	32.27%	1,629	12.35%	20.05%
Total	8,729	100.00%	2,768	100.00%	28,871	100.00%	13,195	100.00%	100.00%

Note: The Multi-Factor Basic percentages used for 2009 actuals were calculated using November 2008 YTD results, per Sempra's policy and the best available information at the time. Thus, the actual percentages used in 2009 may vary slightly from the calculation above, which used year-end published financials.

SEMPRA ENERGY SHARED SERVICES
ALLOCATION WORKPAPER
2012 General Rate Case

Multi-Factor Split

NARRATIVE DESCRIPTION OF METHOD:

This method divides costs 50% to Utilities, 50% to Global. The MultiFactor-Basic percentages are the basis for the allocation between SDG&E and SoCal Gas.

Calculation for 2009 Actual						
		Multi-factor Basic Percent		Multi-factor Split Basis		MFSPPLIT Business Unit Allocations
SDG&E	A	38.35%	(A/C)	46.84%	X 50%	23.42%
SoCal Gas	B	43.52%	(B/C)	53.16%	X 50%	26.58%
Utility Total	C	81.87%		100.00%		50.00%
Global	D	18.13%		100.00%	X 50%	50.00%
TOTAL	E	100.00%				100.00%

Calculation for 2010 Forecast						
		Multi-factor Basic Percent		Multi-factor Split Basis		MFSPPLIT Business Unit Allocations
SDG&E	A	38.86%	(A/C)	48.61%	X 50%	24.31%
SoCal Gas	B	41.08%	(B/C)	51.39%	X 50%	25.69%
Utility Total	C	79.95%		100.00%		50.00%
Global	D	20.05%		100.00%	X 50%	50.00%
TOTAL	E	100.00%				100.00%

Calculation for 2011 Forecast						
		Multi-factor Basic Percent		Multi-factor Split Basis		MFSPPLIT Business Unit Allocations
SDG&E	A	39.92%	(A/C)	49.11%	X 50%	24.56%
SoCal Gas	B	41.36%	(B/C)	50.89%	X 50%	25.44%
Utility Total	C	81.29%		100.00%		50.00%
Global	D	18.71%		100.00%	X 50%	50.00%
TOTAL	E	100.00%				100.00%

Calculation for 2012 Forecast						
		Multi-factor Basic Percent		Multi-factor Split Basis		MFSPPLIT Business Unit Allocations
SDG&E	A	41.54%	(A/C)	50.01%	X 50%	25.01%
SoCal Gas	B	41.52%	(B/C)	49.99%	X 50%	24.99%
Utility Total	C	83.06%		100.00%		50.00%
Global	D	16.94%		100.00%	X 50%	50.00%
TOTAL	E	100.00%				100.00%

COST CENTERS WHICH USE THIS METHOD:

- 1100-0298-VP - CORPORATE PLANNING
- 1100-0053-ONE-YEAR BUSINESS PLANNING
- 1100-0299-FIVE-YEAR BUSINESS PLANNING
- 1100-0326-CORP BUDGETS & REPORTING
- 1100-0342-FINL SYSTEMS
- 1100-0169-CORPORATE COMMUNICATIONS
- 1100-0163-FERC RELATIONS

SEMPRA ENERGY SHARED SERVICES
ALLOCATION WORKPAPER
2012 General Rate Case

Causal - Audit Plan

NARRATIVE DESCRIPTION OF METHOD:

This method is based on the hours Audit Services spends auditing each business unit. The portion of services attributable to Corporate Center is re-allocated using the Multi-Factor Basic method to result in a blended percentage for each business unit. Audit Plan hours are used to forecast the allocation, although year end adjustments are made to reflect actual hours spent.

Calculation for 2009 Actual							
	A 2009 Audit Plan Hours	B 2009 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A X B)	D 2009 MFBASIC Alloc Rate	E Allocate Corp. Ctr. Hours (A X D)	F Allocable Audit Hours by Business Unit (A+C+E)	G CBAUDITPLAN Business unit Allocations (By column F)
SDGE	6,580	47.34%	5,544	38.35%	2,112	14,235	38.30%
SoCal Gas	4,840	52.66%	6,166	43.52%	2,396	13,403	36.06%
Utility (Common Audits)	11,710		(11,710)				
Global Business Units	8,530	0.00%	-	18.13%	998	9,528	25.64%
Corporate Retained	5,506	0.00%	-	0.00%	(5,506)	-	0.00%
Total	<u>37,166</u>	<u>100.00%</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>	<u>37,166</u>	<u>100.00%</u>

Calculation for 2010 Forecast							
	A 2010 Audit Plan Hours	B 2010 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A X B)	D 2010 MFBASIC Alloc Rate	E Allocate Corp. Ctr. Hours (A X D)	F Allocable Audit Hours by Business Unit (A+C+E)	G CBAUDITPLAN Business unit Allocations (By column F)
SDGE	12,220	48.96%	3,148	38.86%	2,934	18,302	42.92%
SoCal Gas	10,610	51.04%	3,282	41.08%	3,102	16,993	39.85%
Utility (Common Audits)	6,430		(6,430)				
Global Business Units	5,830	0.00%	-	20.05%	1,514	7,344	17.22%
Corporate Retained	7,550	0.00%	-	0.00%	(7,550)	-	0.00%
Total	<u>42,640</u>	<u>100.00%</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>	<u>42,640</u>	<u>100.00%</u>

Calculation for 2011 Forecast							
	A 2010 Audit Plan Hours	B 2011 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A X B)	D 2011 MFBASIC Alloc Rate	E Allocate Corp. Ctr. Hours (A X D)	F Allocable Audit Hours by Business Unit (A+C+E)	G CBAUDITPLAN Business unit Allocations (By column F)
SDGE	12,220	49.11%	3,158	39.92%	3,014	18,392	43.13%
SoCal Gas	10,610	50.89%	3,272	41.36%	3,123	17,005	39.88%
Utility (Common Audits)	6,430		(6,430)				
Global Business Units	5,830	0.00%	-	18.71%	1,413	7,243	16.99%
Corporate Retained	7,550	0.00%	-	0.00%	(7,550)	-	0.00%
Total	<u>42,640</u>	<u>100.00%</u>	<u>-</u>	<u>100.00%</u>	<u>(0)</u>	<u>42,640</u>	<u>100.00%</u>

Calculation for 2012 Forecast							
	A 2010 Audit Plan Hours	B 2012 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A X B)	D 2012 MFBASIC Alloc Rate	E Allocate Corp. Ctr. Hours (A X D)	F Allocable Audit Hours by Business Unit (A+C+E)	G CBAUDITPLAN Business unit Allocations (By column F)
SDGE	12,220	50.01%	3,216	41.54%	3,136	18,572	43.56%
SoCal Gas	10,610	49.99%	3,214	41.52%	3,135	16,959	39.77%
Utility (Common Audits)	6,430		(6,430)				
Global Business Units	5,830	0.00%	-	16.94%	1,279	7,109	16.67%
Corporate Retained	7,550	0.00%	-	0.00%	(7,550)	-	0.00%
Total	<u>42,640</u>	<u>100.00%</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>	<u>42,640</u>	<u>100.00%</u>

COST CENTERS WHICH USE THIS METHOD:

- 1100-0041-AUDIT - FIN & OPS
- 1100-0050-AUDIT QUALITY ASSUR
- 1100-0349-VP AUDIT SERVICES
- 1100-0453-AUDIT - FIN & OPS II
- 1100-0454-AUDIT - INFO TECH
- 1100-0380-ENVIRONMENTAL COMPLIANCE

SEMPRA ENERGY SHARED SERVICES
ALLOCATION WORKPAPER
2012 General Rate Case

Causal - Tax Services

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the hours of each employee within the Tax department based on a time survey they complete annually, identifying the business units they support. Parent workload is reallocated using Multi-Factor Basic, resulting in a blended percentage.

Calculations for 2009 Actuals					
	A 2008 Time Survey	B 2009 MFBASIC Alloc Rate	C Allocate Net Corp Center Workload <i>(By column B)</i>	D Total Allocable <i>(A + C)</i>	E CBTIMETAX Business unit Allocations <i>(By column D)</i>
SDG&E	953	38.35%	381	1,334	22.61%
SoCal Gas	935	43.52%	433	1,368	23.18%
Corp. Center	994	0.00%	(994)	-	0.00%
Global	3,018	18.13%	180	3,198	54.21%
Total	5,900	100.00%	-	5,900	100.00%

Calculations for 2010 Forecast					
	A 2009 Time Survey	B 2010 MFBASIC Alloc Rate	C Allocate Net Corp Center Workload <i>(By column B)</i>	D Total Allocable <i>(A + C)</i>	E CBTIMETAX Business unit Allocations <i>(By column D)</i>
SDG&E	827	38.86%	347	1,174	20.25%
SoCal Gas	756	41.08%	367	1,123	19.37%
Corp. Center	894	0.00%	(894)	-	0.00%
Global	3,323	20.05%	179	3,502	60.38%
Total	5,800	100.00%	-	5,800	100.00%

Calculations for 2011 Forecast					
	A 2009 Time Survey	B 2011 MFBASIC Alloc Rate	C Allocate Net Corp Center Workload <i>(By column B)</i>	D Total Allocable <i>(A + C)</i>	E CBTIMETAX Business unit Allocations <i>(By column D)</i>
SDG&E	827	39.92%	357	1,184	20.41%
SoCal Gas	756	41.36%	370	1,126	19.41%
Corp. Center	894	0.00%	(894)	-	0.00%
Global	3,323	18.71%	167	3,490	60.18%
Total	5,800	100.00%	(0)	5,800	100.00%

Calculations for 2012 Forecast					
	A 2009 Time Survey	B 2012 MFBASIC Alloc Rate	C Allocate Net Corp Center Workload <i>(By column B)</i>	D Total Allocable <i>(A + C)</i>	E CBTIMETAX Business unit Allocations <i>(By column D)</i>
SDG&E	827	41.54%	371	1,198	20.66%
SoCal Gas	756	41.52%	371	1,127	19.43%
Corp. Center	894	0.00%	(894)	-	0.00%
Global	3,323	16.94%	151	3,474	59.90%
Total	5,800	100.00%	-	5,800	100.00%

COST CENTERS WHICH USE THIS METHOD:

- 1100-0046-VP OF CORPORATE TAX
- 1100-0045-CORPORATE TAX ACCTG & SYSTEMS
- 1100-0373-DOMESTIC TAX COMPLIANCE
- 1100-0374-INTL TAX
- 1100-0376-TRANSACTIONAL TAX
- 1100-0399-TAX LAW GROUP

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Causal - Economic Analysis

NARRATIVE DESCRIPTION OF METHOD:

This method splits costs between all of the business units based on a current management estimate.

Calculation for 2009 Actual	
SDGE	5.0%
SoCal Gas	5.0%
Global/Retained	90.0%
Total	100.0%

Calculation for 2010 Forecast	
SDGE	5.0%
SoCal Gas	5.0%
Global/Retained	90.0%
Total	100.0%

Calculation for 2011 Forecast	
SDGE	5.0%
SoCal Gas	5.0%
Global/Retained	90.0%
Total	100.0%

Calculation for 2012 Forecast	
SDGE	5.0%
SoCal Gas	5.0%
Global/Retained	90.0%
Total	100.0%

COST CENTERS WHICH USE THIS METHOD:

1100-0393-CORP ECONOMIC ANALYSIS

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Legal

NARRATIVE DESCRIPTION OF METHOD:

This allocation method is based on direct time charged by attorneys, paralegal and law clerks in support of each business unit as recorded in the LawPak timekeeping system. The calculation is based on average of actual timekeeping charges during the previous January-September period. Actuals are updated monthly percentages.

Calculations of 2009 Plan					
A	B	C	D	E	
2008 Hours	2009 MFBASIC Alloc Rate	Allocate Corp Workload <i>(By column B)</i>	Total Allocable <i>(A + C)</i>	DIRLAWDEPT Business unit Allocations <i>(By column D)</i>	
SDG&E	48,211	38.35%	14,779	62,990	44.80%
SoCal Gas	30,368	43.52%	16,771	47,139	33.53%
Corp. Center	38,537	0.00%	(38,537)	-	0.00%
Global	23,475	18.13%	6,987	30,462	21.67%
Total	140,591	100.00%	-	140,591	100.00%

Calculations for 2010 Forecast					
A	B	C	D	E	
2009 Hours	2010 MFBASIC Alloc Rate	Allocate Corp Workload <i>(By column B)</i>	Total Allocable <i>(A + C)</i>	DIRLAWDEPT Business unit Allocations <i>(By column D)</i>	
SDG&E	68,305	38.86%	18,742	87,047	43.83%
SoCal Gas	43,983	41.08%	19,814	63,797	32.13%
Corp. Center	48,228	0.00%	(48,228)	-	0.00%
Global	38,070	20.05%	9,672	47,742	24.04%
Total	198,586	100.00%	-	198,586	100.00%

Calculations for 2011 Forecast					
A	B	C	D	E	
2009 Hours	2011 MFBASIC Alloc Rate	Allocate Corp Workload <i>(By column B)</i>	Total Allocable <i>(A + C)</i>	DIRLAWDEPT Business unit Allocations <i>(By column D)</i>	
SDG&E	68,305	39.92%	19,255	87,560	44.09%
SoCal Gas	43,983	41.36%	19,949	63,932	32.19%
Corp. Center	48,228	0.00%	(48,228)	-	0.00%
Global	38,070	18.71%	9,024	47,094	23.71%
Total	198,586	100.00%	(0)	198,586	100.00%

Calculations for 2012 Forecast					
A	B	C	D	E	
2009 Hours	2012 MFBASIC Alloc Rate	Allocate Corp Workload <i>(By column B)</i>	Total Allocable <i>(A + C)</i>	DIRLAWDEPT Business unit Allocations <i>(By column D)</i>	
SDG&E	68,305	41.54%	20,034	88,339	44.48%
SoCal Gas	43,983	41.52%	20,024	64,007	32.23%
Corp. Center	48,228	0.00%	(48,228)	-	0.00%
Global	38,070	16.94%	8,170	46,240	23.28%
Total	198,586	100.00%	-	198,586	100.00%

COST CENTERS WHICH USE THIS METHOD:

1100-0141-EXECUTIVE VP & GENERAL CO
1100-0144-LEGAL
1100-0145-OUTSIDE LEGAL

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Causal - Local Government

NARRATIVE DESCRIPTION OF METHOD:

This method uses a distribution of salaries for the two managers based on their efforts for the two utilities. The Director's salary is multi-factored, with an 10% retained for non-allocable purposes.

		Calculation for 2009 Actuals					
		A	B	C	D	E	F
		2009		2009			CBLOCALGOVT
Employee	Job Title	Employee Salary	Percent Retained 10.0%	Multi-Factor CA Alloc Rate	Allocate Director's Unretained Salary (A - B X C)	Total Allocable (A + D)	Business unit Allocations (By column E)
SDG&E	Manager - Govt. Affairs (San Diego)	88,938		39.60%	56,357	145,295	39.69%
SoCal Gas	Manager - Govt. Affairs (Los Angeles)	118,963		44.69%	63,601	182,564	49.88%
Corp. Center	Director - Local Govt. Affairs	158,129	15,813	0.00%	(142,316)	15,813	4.32%
Global				15.71%	22,358	22,358	6.11%
Total		\$ 366,030	\$ 15,813	100.00%	\$ -	\$ 366,030	100.00%

		Calculation for 2010 Forecast*					
		A	B	C	D	E	F
		2010		2010			CBLOCALGOVT
Employee	Job Title	Employee Salary	Percent Retained 10.0%	Multi-Factor CA Alloc Rate	Allocate Director's Unretained Salary (A - B X C)	Total Allocable (A + D)	Business unit Allocations (By column E)
SDG&E	Manager - Govt. Affairs (San Diego)	88,938		38.86%	55,307	144,245	39.41%
SoCal Gas	Manager - Govt. Affairs (Los Angeles)	118,963		41.08%	58,469	177,432	48.47%
Corp. Center	Director - Local Govt. Affairs	158,129	15,813	0.00%	(142,316)	15,813	4.32%
Global				20.05%	28,540	28,540	7.80%
Total		\$ 366,030	\$ 15,813	100.00%	\$ -	\$ 366,030	100.00%

		Calculation for 2011 Forecast*					
		A	B	C	D	E	F
		2010		2011			CBLOCALGOVT
Employee	Job Title	Employee Salary	Percent Retained 10.0%	Multi-Factor CA Alloc Rate	Allocate Director's Unretained Salary (A - B X C)	Total Allocable (A + D)	Business unit Allocations (By column E)
SDG&E	Manager - Govt. Affairs (San Diego)	88,938		39.92%	56,818	145,756	39.82%
SoCal Gas	Manager - Govt. Affairs (Los Angeles)	118,963		41.36%	58,868	177,831	48.58%
Corp. Center	Director - Local Govt. Affairs	158,129	15,813	0.00%	(142,316)	15,813	4.32%
Global				18.71%	26,630	26,630	7.28%
Total		\$ 366,030	\$ 15,813	100.00%	\$ (0)	\$ 366,030	100.00%

		Calculation for 2012 Forecast*					
		A	B	C	D	E	F
		2010		2012			CBLOCALGOVT
Employee	Job Title	Employee Salary	Percent Retained 10.0%	Multi-Factor CA Alloc Rate	Allocate Director's Unretained Salary (A - B X C)	Total Allocable (A + D)	Business unit Allocations (By column E)
SDG&E	Manager - Govt. Affairs (San Diego)	88,938		41.54%	59,118	148,056	40.45%
SoCal Gas	Manager - Govt. Affairs (Los Angeles)	118,963		41.52%	59,090	178,053	48.64%
Corp. Center	Director - Local Govt. Affairs	158,129	15,813	0.00%	(142,316)	15,813	4.32%
Global				16.94%	24,108	24,108	6.59%
Total		\$ 366,030	\$ 15,813	100.00%	\$ -	\$ 366,030	100.00%

COST CENTERS WHICH USE THIS METHOD:
1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

*Allocations used in forecast calculations vary slightly from this formula.

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Causal - Political

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi-Split as a starting point, then reduces the percentages to exclude a portion attributed to managing costs which are estimated to be retained (e.g. political reporting).

Calculation for 2009 Actual					
	A	B	C	D	E
	Current Annual Salary	Est'd % of Time to be Retained	Labor \$'s to be Retained (A x B)	Total 2009 Department Planned Labor	% of Total Costs to be Retained (C / D)
Bus. Planning Mgr.	\$ 102,211	25%	\$ 25,553		
Financial Analyst	\$ 63,354	10%	6,335		
			\$ 31,888	\$ 165,565	19.26%
		F	G	H	
		2009 Multi-Factor Split	Retained % Allocation	MFVPOLITICAL Business unit Allocations (F + G)	
SDG&E		23.42%	-4.51%	18.91%	
SCG		26.58%	-5.12%	21.46%	
Global BU		50.00%	-9.63%	40.37%	
Corp Center		0.00%	19.26%	19.26%	
Total		100.00%	0.00%	100.00%	

Calculation for 2010 Forecast					
	A	B	C	D	E
	Current Annual Salary	Est'd % of Time to be Retained	Labor \$'s to be Retained (A x B)	Total 2010 Department Planned Labor	% of Total Costs to be Retained (C / D)
Bus. Planning Mgr.	\$ 102,211	25%	\$ 25,553		
Financial Analyst	\$ 63,354	10%	6,335		
			\$ 31,888	\$ 201,118	15.86%
		F	G	H	
		2010 Multi-Factor Split	Retained % Allocation	MFVPOLITICAL Business unit Allocations (F + G)	
SDG&E		24.31%	-3.85%	20.45%	
SCG		25.69%	-4.08%	21.62%	
Global BU		50.00%	-7.93%	42.07%	
Corp Center		0.00%	15.86%	15.86%	
Total		100.00%	0.00%	100.00%	

Calculation for 2011 Forecast			
	F	G	H
	2011 Multi-Factor Split	2010 Retained % Allocation	MFVPOLITICAL Business unit Allocations (F + G)
SDG&E	24.56%	-3.89%	20.66%
SCG	25.44%	-4.04%	21.41%
Global BU	50.00%	-7.93%	42.07%
Corp Center	0.00%	15.86%	15.86%
Total	100.00%	0.00%	100.00%

Calculation for 2012 Forecast			
	F	G	H
	2012 Multi-Factor Split	2010 Retained % Allocation	MFVPOLITICAL Business unit Allocations (F + G)
SDG&E	25.01%	-3.97%	21.04%
SCG	24.99%	-3.96%	21.03%
Global BU	50.00%	-7.93%	42.07%
Corp Center	0.00%	15.86%	15.86%
Total	100.00%	0.00%	100.00%

COST CENTERS WHICH USE THIS METHOD:
1100-0395-COMPLIANCE / REPORTING & ANALYSIS

**Allocations used in forecast calculations vary slightly from this formula.*

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Causal - FTE's

NARRATIVE DESCRIPTION OF METHOD:

Total current FTE's are used as the basis for allocation the cost of most HR services provided on behalf of all business units. Corporate Center's share is reallocated using the Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2009 Actuals					
	A	B	C	D	E
	Dec 2008		Reallocate		CBFTE
	Actual	MFBASIC	Corp Ctr	Allocable	Business Unit
	FTE's	Alloc Rate	FTE's	FTE's	Allocations
			(A x B)	(A + C)	(by column D)
SDG&E	4,756	38.35%	207	4,963	38.36%
SoCal Gas	6,952	43.52%	235	7,187	55.55%
Corp. Center	541	0.00%	(541)	-	0.00%
Global	689	18.13%	98	787	6.08%
Total	<u>12,938</u>	<u>100.00%</u>	-	<u>12,938</u>	<u>100.00%</u>

Calculation for 2010 Forecast					
	A	B	C	D	E
	Dec 2009		Reallocate		CBFTE
	Actual	MFBASIC	Corp Ctr	Allocable	Business Unit
	FTE's	Alloc Rate	FTE's	FTE's	Allocations
			(A x B)	(A + C)	(by column D)
SDG&E	5,011	38.86%	211	5,222	40.63%
SoCal Gas	6,606	41.08%	223	6,829	53.14%
Corp. Center	543	0.00%	(543)	-	0.00%
Global	692	20.05%	109	801	6.23%
Total	<u>12,852</u>	<u>100.00%</u>	-	<u>12,852</u>	<u>100.00%</u>

Calculation for 2011 Forecast					
	A	B	C	D	E
	Dec 2009		Reallocate		CBFTE
	Actual	MFBASIC	Corp Ctr	Allocable	Business Unit
	FTE's	Alloc Rate	FTE's	FTE's	Allocations
			(A x B)	(A + C)	(by column D)
SDG&E	5,011	39.92%	217	5,228	40.68%
SoCal Gas	6,606	41.36%	225	6,831	53.15%
Corp. Center	543	0.00%	(543)	-	0.00%
Global	692	18.71%	102	794	6.17%
Total	<u>12,852</u>	<u>100.00%</u>	(0)	<u>12,852</u>	<u>100.00%</u>

Calculation for 2012 Forecast					
	A	B	C	D	E
	Dec 2009		Reallocate		CBFTE
	Actual	MFBASIC	Corp Ctr	Allocable	Business Unit
	FTE's	Alloc Rate	FTE's	FTE's	Allocations
			(A x B)	(A + C)	(by column D)
SDG&E	5,011	41.54%	226	5,237	40.75%
SoCal Gas	6,606	41.52%	225	6,831	53.15%
Corp. Center	543	0.00%	(543)	-	0.00%
Global	692	16.94%	92	784	6.10%
Total	<u>12,852</u>	<u>100.00%</u>	-	<u>12,852</u>	<u>100.00%</u>

COST CENTERS WHICH USE THIS METHOD:

- 1100-0134-COMP & BENEFITS DIR
- 1100-0135-COMPENSATION
- 1100-0137-HR ACCTG & BUDGETS
- 1100-0276-EMPLOYEE BENEFITS SERVICE
- 1100-0131-CORP DIVERSITY AFFAIRS
- 1100-0170-INTERNAL COMMUNICATIONS
- 1100-0155-CORP COMM PARTNERSHIPS
- 1100-0171-EMPLOYEE COMMUNICATIONS

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Causal - MyInfo

NARRATIVE DESCRIPTION OF METHOD:

MyInfo Services allocation is based on the number of employee records maintained in the centralized MyInfo system on behalf of all business units. The employee records attributable to Corporate Center are reallocated using Multi-factor Basic, resulting in a blended percentage.

Calculation for 2009 Actuals					
A	B	C	D	E	
Dec 2008 Employee Records	2009 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column B)</i>	Allocable FTE <i>(A + C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>	
SDG&E	4,833.0	38.35%	213.6	5,046.6	38.04%
SoCal Gas	7,188.0	43.52%	242.4	7,430.4	56.01%
Corp. Center	557.0	0.00%	(557.0)	-	0.00%
Global	689.0	18.13%	101.0	790.0	5.95%
Total	<u>13,267.0</u>	<u>100.00%</u>	<u>-</u>	<u>13,267.0</u>	<u>100.00%</u>

Calculation for 2010 Forecast					
A	B	C	D	E	
Dec 2009 Employee Records	2010 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column B)</i>	Allocable FTE <i>(A + C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>	
SDG&E	5,069.0	38.86%	213.7	5,282.7	39.12%
SoCal Gas	7,194.0	41.08%	226.0	7,420.0	54.94%
Corp. Center	550.0	0.00%	(550.0)	-	0.00%
Global	692.0	20.05%	110.3	802.3	5.94%
Total	<u>13,505.0</u>	<u>100.00%</u>	<u>-</u>	<u>13,505.0</u>	<u>100.00%</u>

Calculation for 2011 Forecast					
A	B	C	D	E	
Dec 2009 Employee Records	2011 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column B)</i>	Allocable FTE <i>(A + C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>	
SDG&E	5,069.0	39.92%	219.6	5,288.6	39.16%
SoCal Gas	7,194.0	41.36%	227.5	7,421.5	54.95%
Corp. Center	550.0	0.00%	(550.0)	-	0.00%
Global	692.0	18.71%	102.9	794.9	5.89%
Total	<u>13,505.0</u>	<u>100.00%</u>	<u>(0.0)</u>	<u>13,505.0</u>	<u>100.00%</u>

Calculation for 2012 Forecast					
A	B	C	D	E	
Dec 2009 Employee Records	2012 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column B)</i>	Allocable FTE <i>(A + C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>	
SDG&E	5,069.0	41.54%	228.5	5,297.5	39.23%
SoCal Gas	7,194.0	41.52%	228.4	7,422.4	54.96%
Corp. Center	550.0	0.00%	(550.0)	-	0.00%
Global	692.0	16.94%	93.2	785.2	5.81%
Total	<u>13,505.0</u>	<u>100.00%</u>	<u>-</u>	<u>13,505.0</u>	<u>100.00%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0383-MYINFO SERVICES

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Causal - Executive FTE's

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the support and administration cost for executive compensation plans using a weighted average of participating officers. Executive level officers are heavily weighted (75%) compared to Directors and Vice Presidents (25%). Corporate share service executives are then multifactored, resulting in a blended percentage.

Calculation for 2009 Actuals							
A	B	C	D	E	F	G	
2009 Executives	2009 Directors & VPs	Weighted Average <i>(A X 0.75 + B X 0.25)</i>	2009 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column D)</i>	Allocable FTE <i>(C+E)</i>	CBFTEEXEC Business Unit Allocations <i>(by column F)</i>	
SDG&E	4.0	54.0	16.5	38.35%	16.8	33.3	30.67%
SoCal Gas	3.0	47.0	14.0	43.52%	19.0	33.0	30.45%
Corp. Center	23.0	106.0	43.8	0.00%	(43.8)	-	0.00%
Global	3.0	128.0	34.3	18.13%	7.9	42.2	38.88%
Total	33.0	335.0	108.5	100.00%	-	108.5	100.00%

Calculation for 2010 Forecast							
A	B	C	D	E	F	G	
2010 Executives	2010 Directors & VPs	Weighted Average <i>(A X 0.75 + B X 0.25)</i>	2010 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column D)</i>	Allocable FTE <i>(C+E)</i>	CBFTEEXEC Business Unit Allocations <i>(by column F)</i>	
SDG&E	5.0	85.0	25.0	38.86%	7.2	32.2	40.36%
SoCal Gas	4.0	52.0	16.0	41.08%	7.6	23.6	29.59%
Corp. Center	7.0	53.0	18.5	0.00%	(18.5)	-	0.00%
Global	3.0	72.0	20.3	20.05%	3.7	24.0	30.04%
Total	19.0	262.0	79.8	100.00%	-	79.8	100.00%

Calculation for 2011 Forecast							
A	B	C	D	E	F	G	
2010 Executives	2010 Directors & VPs	Weighted Average <i>(A X 0.75 + B X 0.25)</i>	2011 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column D)</i>	Allocable FTE <i>(C+E)</i>	CBFTEEXEC Business Unit Allocations <i>(by column F)</i>	
SDG&E	5.0	85.0	25.0	39.92%	7.4	32.4	40.61%
SoCal Gas	4.0	52.0	16.0	41.36%	7.7	23.7	29.66%
Corp. Center	7.0	53.0	18.5	0.00%	(18.5)	-	0.00%
Global	3.0	72.0	20.3	18.71%	3.5	23.7	29.73%
Total	19.0	262.0	79.8	100.00%	(0.0)	79.7	100.00%

Calculation for 2012 Forecast							
A	B	C	D	E	F	G	
2010 Executives	2010 Directors & VPs	Weighted Average <i>(A X 0.75 + B X 0.25)</i>	2012 MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column D)</i>	Allocable FTE <i>(C+E)</i>	CBFTEEXEC Business Unit Allocations <i>(by column F)</i>	
SDG&E	5.0	85.0	25.0	41.54%	7.7	32.7	40.98%
SoCal Gas	4.0	52.0	16.0	41.52%	7.7	23.7	29.69%
Corp. Center	7.0	53.0	18.5	0.00%	(18.5)	-	0.00%
Global	3.0	72.0	20.3	16.94%	3.1	23.4	29.32%
Total	19.0	262.0	79.8	100.00%	-	79.8	100.00%

COST CENTERS WHICH USE THIS METHOD:
1100-0136-EXECUTIVE COMPENSATION

Note: 2010 Executive headcount was left incomplete during the Reorganization; so forecast calculation is largely based on Director/VP level counts.

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Causal - HQ Security

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the costs of Corporate Security excluding the HQ guard service contract by the Causal-FTE method, and allocates the HQ guard service by the ratio of employees occupying the HQ building. Corporate shared service employees are reallocated using Multi-factor Basic, to result in a blended percentage.

Calculations for 2009 Actuals							
A	B	C	D	E	F	G	H
Allocated Budget for Corp Security (w/o Guard) <i>(by Column B)</i>	CBFTE Alloc Rate	BU FTE's at HQ	2009 HQ Guard Service Plan <i>(by column C)</i>	MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column E)</i>	Allocable Costs per BU <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDG&E	863,893	38.36%	5.0	10,825	38.35%	37,686	32.94%
SoCal Gas	1,262,781	55.55%	1.0	2,165	43.52%	42,767	47.21%
Corp. Center	98,269	0.00%	-	-	(98,269)	-	0.00%
Global	125,151	6.09%	188.0	407,011	18.13%	17,816	19.85%
Total	2,350,094	100.00%	194.0	420,001	100.00%	-	2,770,095

Calculations for 2010 Forecast							
A	B	C	D	E	F	G	H
Allocated Budget for Corp Security (w/o Guard) <i>(by Column B)</i>	CBFTE Alloc Rate	BU FTE's at HQ	2010 HQ Guard Service Plan <i>(by column C)</i>	MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column E)</i>	Allocable Costs per BU <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDG&E	1,055,446	40.63%	4.0	2,523	38.86%	115,921	38.90%
SoCal Gas	1,380,257	53.14%	1.0	631	41.08%	122,548	49.82%
Corp. Center	-	0.00%	473.0	298,288	0.00%	(298,288)	0.00%
Global	161,870	6.23%	188.0	118,559	20.05%	59,819	11.28%
Total	2,597,574	100.00%	666.0	420,000	100.00%	-	3,017,574

Calculations for 2011 Forecast							
A	B	C	D	E	F	G	H
Allocated Budget for Corp Security (w/o Guard) <i>(by Column B)</i>	CBFTE Alloc Rate	BU FTE's at HQ	2010 HQ Guard Service Plan <i>(by column C)</i>	MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column E)</i>	Allocable Costs per BU <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDG&E	1,055,446	40.68%	4.0	2,523	39.92%	119,089	39.01%
SoCal Gas	1,380,257	53.15%	1.0	631	41.36%	123,384	49.85%
Corp. Center	-	0.00%	473.0	298,288	0.00%	(298,288)	0.00%
Global	161,870	6.18%	188.0	118,559	18.71%	55,815	11.14%
Total	2,597,574	100.00%	666.0	420,000	100.00%	(0)	3,017,574

Calculations for 2012 Forecast							
A	B	C	D	E	F	G	H
Allocated Budget for Corp Security (w/o Guard) <i>(by Column B)</i>	CBFTE Alloc Rate	BU FTE's at HQ	2010 HQ Guard Service Plan <i>(by column C)</i>	MFBASIC Alloc Rate	Reallocate Parent Share <i>(by column E)</i>	Allocable Costs per BU <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDG&E	1,055,446	40.75%	4.0	2,523	41.54%	123,909	39.17%
SoCal Gas	1,380,257	53.15%	1.0	631	41.52%	123,849	49.87%
Corp. Center	-	0.00%	473.0	298,288	0.00%	(298,288)	0.00%
Global	161,870	6.10%	188.0	118,559	16.94%	50,530	10.97%
Total	2,597,574	100.00%	666.0	420,000	100.00%	-	3,017,574

COST CENTERS WHICH USE THIS METHOD:
1100-0133-CORPORATE SECURITY DIR

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Causal - Executive Security

NARRATIVE DESCRIPTION OF METHOD:

This method divides costs evenly by estimated executive usage (1/3 to Utilities, 1/3 to Global, and 1/3 retained at Corp. Center).

Calculation for 2009 Actuals		
	Group Share	CBEXECSEC Business Unit Allocations
SDG&E		16.67%
SoCal Gas		16.67%
Total Utilities	33.33%	
Global	33.33%	33.33%
Corp. Center	33.33%	33.33%
Total	<u>100.00%</u>	<u>100.00%</u>

Calculation for 2010 Forecast		
	Group Share	CBEXECSEC Business Unit Allocations
SDG&E		16.67%
SoCal Gas		16.67%
Total Utilities	33.33%	
Global	33.33%	33.33%
Corp. Center	33.33%	33.33%
Total	<u>100.00%</u>	<u>100.00%</u>

Calculation for 2011 Forecast		
	Group Share	CBEXECSEC Business Unit Allocations
SDG&E		16.67%
SoCal Gas		16.67%
Total Utilities	33.33%	
Global	33.33%	33.33%
Corp. Center	33.33%	33.33%
Total	<u>100.00%</u>	<u>100.00%</u>

Calculation for 2012 Forecast		
	Group Share	CBEXECSEC Business Unit Allocations
SDG&E		16.67%
SoCal Gas		16.67%
Total Utilities	33.33%	
Global	33.33%	33.33%
Corp. Center	33.33%	33.33%
Total	<u>100.00%</u>	<u>100.00%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0275-EXECUTIVE SECURITY

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VP Average - CFO

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual budget for departments that directly report to the Chief Financial Officer.

Calculation for 2009 Actual						VPCFO
	Controller	Investor Relations	Treasurer	Risk Analysis	Total Budgets	Business Unit Allocations
SDG&E						33.90%
SCG	<i>The CFO average included a different mix of reports prior to the</i>					34.50%
Global/Retained	<i>Reorganization; only the average is shown here.</i>					31.60%
Total						100.00%

Calculation for 2010 Forecast						
SDG&E	243,479	300,019	203,793	723,387	1,470,678	43.75%
SCG	243,771	317,170	215,443	-	776,384	23.10%
Global/Retained	459,323	325,363	329,923	-	1,114,609	33.16%
Total	\$ 946,573	\$ 942,553	\$ 749,159	\$ 723,387	\$ 3,361,671	100.00%

Calculation for 2011 Forecast						
SDG&E	261,343	326,138	221,767	1,260,452	2,069,701	51.55%
SCG	258,786	337,903	229,767	-	826,455	20.58%
Global/Retained	471,387	332,108	315,321	-	1,118,816	27.87%
Total	\$ 991,516	\$ 996,149	\$ 766,855	\$ 1,260,452	\$ 4,014,973	100.00%

Calculation for 2012 Forecast						
SDG&E	271,557	343,355	233,817	319,074	1,167,803	28.72%
SCG	262,922	343,190	233,704	318,921	1,158,737	28.50%
Global/Retained	470,413	321,381	309,780	637,995	1,739,570	42.78%
Total	\$ 1,004,893	\$ 1,007,927	\$ 777,300	\$ 1,275,990	\$ 4,066,110	100.00%

Controller - VPCONTR
Investor Relations - MFBASIC
Treasurer - VPTREAS
Risk Analysis & Mgmt - SDGE; MFSPLIT for 2012

COST CENTERS WHICH USE THIS METHOD:

1100-0039-EVP & CFO

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VP Average - Controller

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual budget for departments that report to the SVP - Controller & Chief Tax Counsel

	Calculation for 2009 Actuals				VPCONTR
	Financial Reporting	Corporate Accounting	Tax Services	Total Budgets	Business Unit Allocations
SDG&E					22.54%
SCG	<i>The Controller average included a different mix of reports prior to the Reorganization; only the average is shown here.</i>				24.57%
Global/Retained					52.89%
Total					100.00%

Calculation for 2010 Forecast					
SDG&E	605,478	850,270	1,820,919	3,276,667	25.72%
SCG	640,091	898,876	1,741,629	3,280,597	25.75%
Global/Retained	312,448	438,768	5,430,201	6,181,417	48.52%
Total	\$ 1,558,017	\$ 2,187,915	\$ 8,992,750	\$ 12,738,682	100.00%

Calculation for 2011 Forecast					
SDG&E	655,510	987,794	1,917,081	3,560,385	26.36%
SCG	679,156	1,023,425	1,822,961	3,525,542	26.10%
Global/Retained	307,229	462,966	5,651,694	6,421,890	47.54%
Total	\$ 1,641,896	\$ 2,474,185	\$ 9,391,736	\$ 13,507,817	100.00%

Calculation for 2012 Forecast					
SDG&E	692,123	1,042,133	1,968,225	3,702,481	27.02%
SCG	691,790	1,041,631	1,851,319	3,584,740	26.16%
Global/Retained	282,248	424,981	5,706,500	6,413,730	46.81%
Total	\$ 1,666,161	\$ 2,508,745	\$ 9,526,044	\$ 13,700,950	100.00%

Financial Reporting

- 1100-0047-Financial Reporting Director - MFBASIC
- 1100-0048-Financial Reporting - MFBASIC

Corporate Accounting

- 1100-0049-Corporate Center Accounting - MFBASIC
- 1100-0345-Dir Of Corp Finl Acctg - MFBASIC
- 1100-0012-Corporate Acct Special Projects - MFBASIC
- 1100-0347-Accounting Research - MFBASIC
- 1100-0390-Sox Compliance - MFBASIC

Tax Services

- 1100-0046-VP Of Corporate Tax - CBTIMETAX
- 1100-0045-Corporate Tax Acctg & Systems - CBTIMETAX
- 1100-0373-Domestic Tax Compliance - CBTIMETAX
- 1100-0374-Intl Tax - CBTIMETAX
- 1100-0376-Transactional Tax - CBTIMETAX
- 1100-0399-Tax Law Group - CBTIMETAX

COST CENTERS WHICH USE THIS METHOD:

- 1100-0338-SVP & CONTROLLER

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VP Average - Corporate Relations

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual budget for departments that report to the VP of Corporate Relations.

	Calculation for 2009 Actuals					Total BU	VPCORPREL Business Unit Allocations
	Comm.	Govt Compl. & Reporting	Government Affairs*	FERC Relations	Corporate Secretary		
SDG&E							0.00%
SCG	<i>The VP of Corp Relations is a new position since the 2010 Reorganization. The</i>						0.00%
Global/Retained	<i>previous VP of Fed & State Affairs had a different mix of reports.</i>						0.00%
Total							0.00%

Calculation for 2010 Forecast							
SDG&E	537,218	421,617	-	80,922	298,161	1,337,917	25.44%
SCG	567,928	497,436	-	85,547	315,206	1,466,117	27.87%
Global/Retained	543,056	256,631	1,335,851	166,469	153,861	2,455,869	46.69%
Total	\$ 1,648,202	\$ 1,175,684	\$ 1,335,851	\$ 332,938	\$ 767,228	\$ 5,259,904	100.00%

Calculation for 2011 Forecast							
SDG&E	331,658	365,064	-	85,935	321,950	1,104,606	23.09%
SCG	343,621	438,890	-	89,035	333,563	1,205,108	25.19%
Global/Retained	308,015	202,752	1,637,443	174,970	150,893	2,474,073	51.72%
Total	\$ 983,294	\$ 1,006,705	\$ 1,637,443	\$ 349,940	\$ 806,405	\$ 4,783,787	100.00%

Calculation for 2012 Forecast							
SDG&E	346,956	375,534	-	88,536	338,923	1,149,949	23.76%
SCG	346,790	444,217	-	88,493	338,760	1,218,260	25.17%
Global/Retained	301,119	198,799	1,656,711	177,029	138,213	2,471,870	51.07%
Total	\$ 994,865	\$ 1,018,550	\$ 1,656,711	\$ 354,057	\$ 815,895	\$ 4,840,079	100.00%

Communications

- 1100-0169-Corporate Communications - MFSPLIT
- 1100-0168-Digital/Print Communications - MFBASIC
- 1100-0456-Corp Responsibility Report - MFBASIC

Govt Compliance & Reporting

- 1100-0157-Govt Programs & Corp Responsibility - CBLOCALGOVT
- 1100-0395-Compliance / Reporting & Analysis - MFVPOLITICAL
- 1100-0400-Corporate Legislative Policy - MFBASIC (2010 only)

Govt Affairs

- 1100-0152-Federal Government Affairs - RETAIN
- *1100-0381-Director - Govt Affairs - CBGOVTAFF (Transferred to Global)

FERC Relations

- 1100-0163-Ferc Relations - MFSPLIT

Corporate Secretary

- 1100-0143-Corporate Secretary - MFBASIC

COST CENTERS WHICH USE THIS METHOD:

- 1100-0150-VP CORPORATE RELATIONS

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VP Average - Human Resources SVP

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual budget for departments that report to the SVP of Human Resources
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Calculation for 2009 Actuals						
	Compensation & Benefits	Payroll & HR Info Systems	Employee Programs	Employee Development	Total Budgets	VPHR Business Unit Allocations
SDG&E						32.30%
SCG	<i>The HR SVP average included a different mix of reports prior to the Reorganization;</i>					44.20%
Global/Retained	<i>only the average is shown here.</i>					23.50%
Total						100.00%

Calculation for 2010 Forecast						
SDG&E	1,442,447	1,469,390	146,240	501,678	3,559,755	38.39%
SCG	1,790,733	2,049,289	191,245	523,804	4,555,070	49.12%
Global/Retained	319,577	223,385	22,428	592,406	1,157,796	12.49%
Total	\$ 3,552,756	\$ 3,371,737	\$ 359,912	\$ 1,617,888	\$ 9,272,622	100.00%

Calculation for 2011 Forecast						
SDG&E	1,520,865	1,464,790	94,467	375,078	3,455,200	39.97%
SCG	1,885,741	2,049,040	123,430	388,607	4,446,818	51.44%
Global/Retained	333,014	220,274	14,341	175,794	743,423	8.60%
Total	\$ 3,739,620	\$ 3,568,683	\$ 232,237	\$ 939,479	\$ 8,645,441	100.00%

Calculation for 2012 Forecast						
SDG&E	1,542,690	1,484,533	95,739	394,852	3,517,813	40.22%
SCG	1,908,309	2,073,416	124,898	394,662	4,501,285	51.46%
Global/Retained	332,625	220,133	14,333	161,021	728,112	8.32%
Total	\$ 3,783,624	\$ 3,610,713	\$ 234,970	\$ 950,535	\$ 8,747,210	100.00%

Legend

Compensation & Benefits
 1100-0134-Comp & Benefits Dir
 1100-0135-Compensation
 1100-0136-Executive Compensation
 1100-0137-Hr Acctg & Budgets

Payroll & HR Info
 1100-0383-Myinfo Services

Employee Programs
 1100-0155-Corp Comm Partnerships
 1100-0170-Internal Communications

Employee Development
 1100-0130-Hr Business Partner
 1100-0131-Corp Diversity Affairs
 1100-0269-Executive Development

COST CENTERS WHICH USE THIS METHOD:

1100-0122-SVP HUMAN RESOURCES

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VP Average - Treasury

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual budget for departments that report to the VP of Treasury
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	Calculation for 2009 Actuals			VPTREAS
	Corporate Development	Finance	Total Budgets	Business Unit Allocations
SDG&E	<i>The CFO average included a different mix of reports prior to the Reorganization; only the average is shown here.</i>			10.21%
SCG				11.59%
Global/Retained				78.20%
Total				100.00%

Calculation for 2010 Forecast				
SDG&E	-	953,190	953,190	27.20%
SCG	-	1,007,680	1,007,680	28.76%
Global/Retained	1,051,250	491,879	1,543,129	44.04%
Total	\$ 1,051,250	\$ 983,541	\$ 3,503,999	100.00%

Calculation for 2011 Forecast				
SDG&E	-	1,032,757	1,032,757	28.92%
SCG	-	1,070,010	1,070,010	29.96%
Global/Retained	984,393	484,038	1,468,431	41.12%
Total	\$ 984,393	\$ 1,033,764	\$ 3,571,199	100.00%

Calculation for 2012 Forecast				
SDG&E	-	1,087,205	1,087,205	30.08%
SCG	-	1,086,681	1,086,681	30.07%
Global/Retained	997,058	443,362	1,440,420	39.85%
Total	\$ 997,058	\$ 1,045,930	\$ 3,614,306	100.00%

Legend

Corporate Development

1100-0392-Corporate Development

Finance

1100-0113-Cash Management

1100-0119-Finance Director

1100-0120-Pens & Trust Inv Dir

COST CENTERS WHICH USE THIS METHOD:

1100-0112-VP TREASURER & STAFF

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Causal - HQ Depreciation

NARRATIVE DESCRIPTION OF METHOD:

Depreciation expense & ROR related to "HQ leasehold improvements" is allocated based on the square footage directly business units. Expense resulting from Corporate Center's direct occupation, except for the portion which is retained, is allocated to the affiliate business units based on the "multi-factor" allocation.

Business Unit	Calculation for 2009 Actual				
	A Distribution of HQ Square Footage by Business Unit	B 2009 MFBASIC Alloc Rate	C Distribution of Corp. Center Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A + C)</i>	E CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDG&E	6,171	38.35%	73,989	80,160	27.94%
SoCal Gas	-	43.52%	83,963	83,963	29.27%
Corp. Center	192,930	0.00%	(192,930)	-	0.00%
Global / Retained	87,796	18.13%	34,978	122,774	42.79%
Total	286,897	100.00%	-	286,897	100.00%

Business Unit	Calculation for 2010 Forecast				
	A Distribution of HQ Square Footage by Business Unit	B 2010 MFBASIC Alloc Rate	C Distribution of Corp. Center Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A + C)</i>	E CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDG&E	6,171	38.86%	74,977	81,148	28.28%
SoCal Gas	-	41.08%	79,263	79,263	27.63%
Corp. Center	192,930	0.00%	(192,930)	-	0.00%
Global / Retained	87,796	20.05%	38,691	126,487	44.09%
Total	286,897	100.00%	-	286,897	100.00%

Business Unit	Calculation for 2011 Forecast				
	A Distribution of HQ Square Footage by Business Unit	B 2011 MFBASIC Alloc Rate	C Distribution of Corp. Center Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A + C)</i>	E CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDG&E	6,171	39.92%	77,025	83,196	29.00%
SoCal Gas	-	41.36%	79,804	79,804	27.82%
Corp. Center	192,930	0.00%	(192,930)	-	0.00%
Global / Retained	87,796	18.71%	36,101	123,897	43.19%
Total	286,897	100.00%	(0)	286,897	100.00%

Business Unit	Calculation for 2012 Forecast				
	A Distribution of HQ Square Footage by Business Unit	B 2012 MFBASIC Alloc Rate	C Distribution of Corp. Center Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A + C)</i>	E CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDG&E	6,171	41.54%	80,143	86,314	30.09%
SoCal Gas	-	41.52%	80,105	80,105	27.92%
Corp. Center	192,930	0.00%	(192,930)	-	0.00%
Global / Retained	87,796	16.94%	32,682	120,478	41.99%
Total	286,897	100.00%	-	286,897	100.00%

COST CENTERS WHICH USE THIS METHOD:
1100-0248-DEPRECIATION - Internal orders for HQ Assets