

Application of San Diego Gas & Electric Company (U902M) for authority to update its gas and electric revenue requirement and base rates effective on January 1, 2012.

A.10-12-005

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

A.10-12-006

Exhibit No.: (SCG-29-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JACK S. LEWIS
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JULY 2011



**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

WORKPAPERS

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**2009 Dollar Escalators, for use in SoCalGas GRC calculations
Labor and Non-Labor O&M Expenses**

Escalation Factors to Convert 2009 dollars to 2012 dollars

	<u>2012</u>
<u>Shared Service, & Working Cash: Labor/Non-Labor O&M Expenses</u> SoCalGas	1.0760

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

CASH WORKING CAPITAL SUMMARY

Schedule A

(\$ in Thousands)

[1] [2] [3] [4] [5]

Line No.	Description	SCHEDULE REFERENCE	2009 CALCULATED		2012 PROPOSED	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ 1,977		\$ 2,127	
2	OTHER RECEIVABLES	P-2	30,199		32,494	
3	PREPAYMENTS AND CURRENT ASSETS	P-3	10,153		10,924	
4	DEFERRED DEBITS	P-4	1,308		1,408	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 43,637		\$ 46,953
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>						
6	LEAD/LAG CASH WORKING CAPITAL	B-1		67,087		76,566
7	TOTAL WORKING CASH REQUIREMENT			110,724		123,519
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-5	(954)		(1,026)	
9	CURRENT AND ACCRUED LIABILITIES	P-6	(74,309)		(79,956)	
10	TOTAL OFFSETS			(75,263)		(80,982)
11	NET WORKING CASH REQUIREMENT			\$ 35,461		\$ 42,537

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

(LEAD) / LAG FORECAST

Schedule B-1

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) Lag	[3] 2009 CALCULATED		[4] 2012 PROPOSED	
				Expense	Dollar-Days (Lead) Lag [2] * [3]	Expense	Dollar-Days (Lead) Lag [2] * [5]
1	PURCHASED COMMODITIES--GAS	D	41.99	\$ 1,367,207	\$ 57,409,034	2,426,798 [a]	\$ 101,901,252
2	EXPENSES EXCLUDING COMMODITY	B-2	26.48	<u>1,914,518</u>	<u>50,702,378</u>	<u>2,283,656</u> [a]	<u>60,478,318</u>
3	TOTAL EXPENSES			<u>3,281,725</u>	<u>108,111,411</u>	<u>4,710,454</u>	<u>162,379,570</u>

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C		40.41		40.41
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense		<u>32.94</u>		<u>34.47</u>
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5		7.46		5.93
7	TOTAL EXPENSES	L3: Expense		<u>\$ 3,281,725</u>		<u>\$ 4,710,454</u>
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7 / 365	<u>\$ 67,087</u>		<u>\$ 76,566</u>
9	(Lead) Lag Requirement To 'Schedule A, Line 7 '	L 8		<u>\$ 67,087</u>		<u>\$ 76,566</u>

[a] Expenditures for Commodity Costs, Franchise Fees on Commodity Costs, Pass-Through Taxes and Refundable/Balancing account program costs have been included in the Working Cash computation while they are not included as expenses in the determination of net operating income or revenue requirement for the test year.

Operating Expenses from Summary of Earnings:	1,796,809
Deferred Taxes:	125,548
Franchise Fees on Commodity:	35,414
Pass-Through Taxes	178,175
Balancing Account costs:	<u>147,710</u>
	<u>\$ 2,283,656</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

(LEAD) / LAG SUMMARY

Schedule B-2

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) Lag	[3] [4] 2009 CALCULATED	
				Expense	Dollar-Days (Lead)/Lag [2] * [3]
1	PURCHASED COMMODITIES--GAS	D	41.99	\$ 1,367,207	\$ 57,409,034
2	PAYROLL EXPENSE	E	12.22	413,924	5,057,124
3	F. I. C. A. & MEDICARE EXPENSE	F	11.42	32,145	367,200
4	FEDERAL/STATE UNEMPLOYMENT INSURANCE	F	76.05	965	73,355
5	INCENTIVE COMPENSATION PLAN	G	256.09	35,453	9,079,122
6	EMPLOYEE BENEFITS	H	4.22	206,183	870,092
7	OTHER GOODS & SERVICES	I	34.05	406,345	13,836,064
8	PAYMENTS BY CORPORATE CENTER	J	26.47	79,333	2,100,057
9	REAL ESTATE RENTAL	K	(18.69)	37,553	(701,858)
10	MATERIALS ISSUED FROM STORES	L	-	10,398	-
11	PROPERTY/AD VALOREM, FRANCHISE TAXES, & PA	M	116.34	261,397	30,410,966
12	FEDERAL INCOME TAXES--CURRENT	N-1	4,819.18	(1,848)	(8,905,845)
13	CALIFORNIA CORPORATE FRANCHISE TAXES	N-2	(67.45)	22,000	(1,483,900)
14	INCOME TAXES--DEFERRED	O-1	0.00	107,487	-
15	DEPRECIATION & AMORTIZATION	O-2	0.00	290,215	-
16	AMORTIZATION OF INSURANCE PREMIUMS	O-3	0.00	12,968	-
17	EXPENSES EXCLUDING COMMODITY		26.48	\$ 1,914,518	\$ 50,702,378
18	TOTAL EXPENSES			\$ 3,281,725	\$ 108,111,411

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

(LEAD) / LAG SUMMARY

			Schedule (continued)	B-2
19	Average Revenue Lag Days	C		40.41
20	Average Expense Payment Lag Days	L18 C [4] / C [3]		<u>32.94</u>
21	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 19 - L 20		7.46
22	TOTAL EXPENSES	L18 C [3]		<u>\$ 3,281,725</u>
23	CWC Requirement from Lead/Lag Study	<u>365</u> L 21 * L 22 / 365		<u>\$ 67,087</u>
24	(Lead) Lag Requirement To Schedule "A"	L 23		<u>\$ 67,087</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

REVENUE LAG

Schedule C

(\$ in Thousands)							
Line No.	Description	[1] Reference Or Count	[2] Accounts Receivable Balance at End of Month	[3] Average A/R Balance	[4] Sales	[5] A/R Turnover [4] / [3]	[6] Days Lag 365 / [5]
	Annual Number of Days	—————→					<u>365</u>
1	December-2008		\$ 243,201				
2	January-2009		401,956		\$ 581,615		
3	February-2009		425,901		486,886		
4	March-2009		323,741		371,898		
5	April-2009		214,957		262,615		
6	May-2009		190,724		246,791		
7	June-2009		146,817		202,662		
8	July-2009		111,858		205,326		
9	August-2009		101,491		202,336		
10	September-2009		92,626		203,528		
11	October-2009		95,632		211,917		
12	November-2009		161,637		265,409		
13	December-2009		\$ 271,394		\$ 430,409		
14	Total		<u>2,781,935</u>				
15	Less 1/2 of end periods		(257,298)				
16	Total, Less 1/2 of end periods		<u><u>2,524,637</u></u>				
17	Average	<u>12</u>		<u>\$210,386</u>	<u>\$ 3,671,392</u>	<u>17.45</u>	<u>20.92</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

REVENUE LAG		Schedule (continued)	C
18	Collection Lag		20.92
19	Meter Reading Lag		3.35
20	Bank Lag		0.92
21	Service period to meter read date 365 days / 12 (months) / 2 (half month) (See [a] below)		15.21
22	Total Revenue Lag Days		<u>40.41</u>

[a] The meter is read 12 times a year, assuming service is rendered evenly throughout these meter reading periods, the average service period to meter reading is a 15.21 days lag.

Note:

Customer accounts receivable balances include taxes and certain miscellaneous revenue items like service charges. Because both accounts receivable balances and revenue include these items, they are determined on a comparable basis. The franchise/municipal surcharge and utility user taxes that were part of the accounts receivable balance remained in the accounts receivable balance for each month and revenues were increased by the tax amount to reflect a proper match between accounts receivable and revenues

SCG processes the invoices for each meter route, and therefore mails the invoices the next day or night. Meters are read on a 21 day cycle, and 82.3% meters in 2009 were read on cycle, but 13.1% were read one day late and 4.0% were one day early. Automatic meter reads, which adopted by three thousand commercial customers and accounted for 15% of 2009 revenue, were excluded from the data for meter reading lag analysis due to the difficulty of getting the data to calculate the weighting. Because it takes five days to process the bills in the automatic meter reading system, the meter reading lag would have been greater, if this five day delay had been incorporated in the data.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

**PURCHASED COMMODITIES--GAS
SUMMARY**

Schedule D

		[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	REFERENCE or SCHEDULE	INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	(LEAD) LAG DAYS [3]/[2]
<u>GAS PURCHASES</u>					
1	TRANSPORTATION --Payments	D-1	\$ 148,693,164	\$ 5,347,338,150	35.96
2	CALIFORNIA--Payments	D-2	1,646,938	72,118,349	43.79
3	INTERSTATE -- Net Payments *	D-3	1,221,958,231	52,203,055,157	42.72
4	SMS	D-4	(5,091,050)	(210,438,246)	41.33
5	TOTAL GAS PAYMENTS		<u>\$ 1,367,207,282</u>	<u>\$ 57,412,073,410</u>	<u>41.99</u>

* Interstate payments were based on the net of payables and receivables per counter party each month.

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

PAYROLL EXPENSE		[1]	Schedule [2]	E	[3]	[4] WEIGHTED DOLLAR LAG DAYS
LINE No.	DESCRIPTION		AMOUNT		LAG DAYS	
<u>COMPANY PAYROLL EXPENDITURES</u>						
1	Clearing		\$ 18,672,741			
2	O&M		377,304,438			
3	Refundable		17,946,723			
4	Total Company Payroll Expenditures		\$ 413,923,902			
5	The Company pays all of its employees on Friday, every other week.					
6	Service Period For Payroll is therefore 12.42 days					
7	6.5 days from the midpoint to the end of the payroll period 6.5					
8	The Company pays its employees on a One-Week Lag.					
9	5.9 days to payday Friday 5.9					
10	PAYROLL LAG DAYS 12.4					
11	Total Payroll Withholding Taxes (Federal & State Taxes & Employer FICA & Medicare Matching, incl. capital)		\$ 101,540,265			
12	Non-Capital Portion of Total Payroll Expenses		83.79%			
13	Total Payroll Withholding Taxes (Federal & State Taxes & Employer FICA & Medicare Matching, excl. capital) (L7*L8)		\$ 85,084,571			
14	Withholding Tax Lag Days					
15	Payroll lag days				12.4	
16	Additional Lag Days (In 2009 SDG&E Payroll entered a contract with a outsourcing company (ADP), under which ADP takes care of all payroll tax payments on behalf of SCG, but requires SCG to fund the taxes one day before the check date)				-1.0	
17	Total Withholding Tax Lag Days				11.4	
18	Total Withholding Dollar Lag Days (L13*L17)					\$ 971,927,601
19	Total Net Tax Amount (excl. withholding taxes) (L4 - L13)		\$ 328,839,331			
20	Total Net Tax Lag Days (excl. withholding taxes) (L10)				12.4	
21	Net Payroll Tax Weighted Dollar Days					\$ 4,085,196,305
22	Total		\$ 413,923,902			\$ 5,057,123,906
23	Weighted Average Lag Days				12.22	

NOTE: There has been no adjustment made to account for the number of employees who receive paper checks in lieu of direct deposits because the percentage of dollar amount that are deposited directly is over 89%. Most of the remaining checks are deposited on the same day. The total for those that may not clear the payroll account on payday are not significant for purposes of the lead/lag calculation.

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

F. I. C. A. & MEDICARE EXPENSE

		Schedule		F
LINE NO.	[1] DESCRIPTION	[2] LAG DAYS	[3] AMOUNT/ DAYS LAG TO PAYMENT	[4] TOTAL LAG DAYS [3] + [4]
	<u>F.I.C.A. & MEDICARE EXPENSE</u>		\$ 32,145,471	
1	Social Security - Taxes are deposited by wire one-day before the payroll payment day.			
2	Therefore, the lag days are Sch. E, Line 6	<u>12.42</u>	+ <u>(1.00)</u>	= <u>11.42</u>
3	FUTA:		\$ 234,070	
4	SUI:		730,492	
5	Total FUTA and SUI		\$ 964,562	
6	Federal & State Unemployment Insurance payments are made electronically by ADP one month after the end of each quarter.			
7	Annual Lag Days 365			
8	Number of Quarters 4			
9	Days in Quarter Service Period (L11 / L12)	91.25		
10	One-Half of Quarter	2		
11	Quarterly Service Period Lag Days (L13 / L14)	<u>45.63</u>		
12	Number of Months 12			
13	Days in Month service Period (L11 / L16)	<u>30.42</u>		
14	Therefore the lag days for the SUI are	45.63	+ 30.42	= <u>76.05</u>
15	Total FUTA & SUI Dollar-Days Lag (L3*L12)			\$ <u>73,354,933</u>

Note: FUTA and SUI are paid electronically, so no additional check clearing lag is added.
SDG&E's outsourcing company will continue to make quarterly deposits, even though it will file annually.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

INCENTIVE COMPENSATION PLAN

Schedule G

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE No.	DESCRIPTION	AMOUNT*	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE	PAYMENT (LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$
<u>INCENTIVE COMPENSATION PLAN</u>								
	ICP Payments	\$37,919,937						
1	O&M Portion of ICP (less taxes)	\$24,727,591	1/1/2009	12/31/2009	07/02/09	3/15/2010	256.00	\$ 6,330,263,275
2	O&M ICP Withholding Taxes	\$10,725,267	1/1/2009	12/31/2009	07/02/09	3/12/2010	253.00	\$ 2,713,492,507
3	TOTAL	<u>\$ 35,452,858 (A)</u>						<u>\$ 9,043,755,782 (B)</u>
4	Number of Lag Days (B/A)						<u>255.09</u>	
5	Add Additional Check Clear Date						1.00 **	
6	Total Number of Lag Days						<u>256.09</u>	

* I.C.P. amount includes O&M, Clearing, and Refundable amounts. Capital portion which is 17.2% of total I.C.P. is excluded.

** Most checks are direct deposits, and for the rest, employees usually deposit the check on the same day. To be conservative, 1 day check clear lag is assumed here.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS

Schedule H

LINE No.	DESCRIPTION	[1] REFERENCE	[2] AMOUNT	[3] (LEAD) LAG DOLLAR-DAYS AMOUNT	[4] WEIGHTED AVERAGE (LEAD) LAG DAYS [3]/[2]
1	DISABILITY PLAN	H-1	\$ 4,105,437	\$ 50,989,531	12.42
2	RETIREMENT SAVINGS PLAN	H-2	12,446,695	154,587,950	12.42
3	LIFE INSURANCE	H-3.1	1,518,553	9,123,499	6.01
4	DENTAL & VISION	H-4.1 & H-4.2	5,905,235	35,049,278	5.94
5	HEALTH INSURANCE	H-5.1 & H-5.2	64,528,915	389,581,686	6.04
6	WORKERS' COMPENSATION	H-6	15,268,289	137,414,604	9.00
7	BENEFIT FEES & SERVICES	H-7.1 & H-7.2	1,362,906	92,828,052	68.11
8	PBOPs TRUST PAYMENTS	Schedule	25,941,798	-	0.00
9	PENSION		75,105,147	-	0.0
10	TOTAL PAYMENTS TESTED		<u>\$ 206,182,976</u>	<u>\$ 869,574,600</u>	<u>4.22</u>
11	USED IN LEAD/LAG STUDY		\$ 206,182,976		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

**EMPLOYEE BENEFITS
DISABILITY PLAN**

Schedule H-1

	[1]	[2]	[3]	[4]	[5]	[6]
LINE			REFERENCE	LAG DAY	(LEAD) LAG	WEIGHTED
No.	DESCRIPTION	AMOUNT	OR	COMPONENT	DAYS	(LEAD) LAG
			FACTOR			DOLLAR-DAYS
						AMOUNT
						[2] * [5]
<p>The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.</p> <p>The Company pays all of its employees on Friday, bi-weekly.</p>						
1	a. Service Period For Payroll is therefore 12.42 days					
	b. The Midpoint of the Service Period is therefore 6.21 days		6.21			
<p>The Company pays its employees on a One-Week Lag.</p>						
	a. The Payment Lag is therefore 6.21 days		6.21			
	Disability Lag				<u>12.42</u>	
1	TOTALS	<u>\$ 4,105,437</u>				<u>\$ 50,989,531</u>

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
 RETIREMENT SAVINGS PLAN

Schedule H-2

	[1]	[2]	[3]	[4]	[5]	[6]
LINE			REFERENCE	LAG DAY	(LEAD) LAG	WEIGHTED
No.	DESCRIPTION	AMOUNT	OR	COMPONENT	DAYS	(LEAD) LAG
			FACTOR			DOLLAR-DAYS
						AMOUNT
						[2] * [5]
1	The Company pays all of its employees on Friday, bi-weekly. (See Schedule "E")					
2	a. Service Period For Payroll is therefore 12.42 days					
3	b. The Midpoint of the Service Period is therefore 6.21 days		Sch. E, L 3	6.21		
4	The Company pays its employees on a One-Week Lag.					
5	a. The Payment Lag is therefore 6.21 days		Sch. 3, L 5	6.21		
6	RETIREMENT SAVINGS LAG-DAYS				<u>12.42</u>	
7	TOTALS	<u>\$ 12,446,695</u>				<u>\$ 154,587,950</u>

Note: Payments are made electronically, so no additional check clearing lag is added.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012
EMPLOYEE BENEFITS
LIFE INSURANCE**

Schedule H-3.1

LINE No.	[1] DESCRIPTION	[2] INVOICE AMOUNT	[3] [4] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS [6] - [5]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
CIGNA (AD&D)								
1	January-2009	\$ 2,663	1/1/2009	1/31/2009	1/16/2009	1/29/2009	13	\$ 34,619
2	February	2,689	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	22,854
3	March	2,706	3/1/2009	3/31/2009	3/16/2009	3/16/2009	0	-
4	April	2,687	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	17,466
5	May	2,857	5/1/2009	5/31/2009	5/16/2009	5/21/2009	5	14,287
6	June	2,996	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	10,484
7	July	2,879	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	17,277
8	August	2,869	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	25,823
9	September	2,869	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	21,521
10	October	2,879	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	20,156
11	November	2,900	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	4,351
12	December-2009	2,910	12/1/2009	12/31/2009	12/16/2009	12/21/2009	5	14,551
MetLife (Life insurance)								
13	January-2009	\$ 119,213	1/1/2009	1/31/2009	1/16/2009	1/29/2009	13	\$ 1,549,770
14	February	119,711	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	1,017,544
15	March	120,393	3/1/2009	3/31/2009	3/16/2009	3/16/2009	0	-
16	April	120,827	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	785,379
17	May	127,795	5/1/2009	5/31/2009	5/16/2009	5/21/2009	5	638,973
18	June	125,762	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	440,168
19	July	124,376	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	746,258
20	August	124,129	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	1,117,161
21	September	123,667	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	927,505
22	October	124,236	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	869,652
23	November	127,139	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	190,709
24	December-2009	127,398	12/1/2009	12/31/2009	12/16/2009	12/21/2009	5	636,991
25	LIFE INSURANCE LAG-DAYS					6.01		
26	TOTAL		<u>Invoice Amount</u>	<u>Dollar Days</u>				
			\$ 1,518,553	\$ 9,123,499			\$ 9,123,499	

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
DENTAL & VISION

Schedule H-4.2

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS [6] - [5]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
Safeguard - Vision								
26	January-2009	\$ 11,196	1/1/2009	01/31/09	1/16/2009	1/29/2009	13	\$ 145,550
27	February	11,168	2/1/2009	02/28/09	2/14/2009	2/23/2009	8.5	94,932
28	March	11,210	3/1/2009	03/31/09	3/16/2009	3/16/2009	0	-
29	April	11,151	4/1/2009	04/30/09	4/15/2009	4/22/2009	6.5	72,484
30	May	11,042	5/1/2009	05/31/09	5/16/2009	5/21/2009	5	55,211
31	June	12,958	6/1/2009	06/30/09	6/15/2009	6/19/2009	3.5	45,353
32	July	12,909	7/1/2009	07/31/09	7/16/2009	7/22/2009	6	77,453
33	August	12,927	8/1/2009	08/31/09	8/16/2009	8/25/2009	9	116,342
34	September	12,821	9/1/2009	09/30/09	9/15/2009	9/23/2009	7.5	96,157
35	October	12,877	10/1/2009	10/31/09	10/16/2009	10/23/2009	7	90,136
36	November	32,797	11/1/2009	11/30/09	11/15/2009	11/17/2009	1.5	49,196
37	December-2009	15,251	12/1/2009	12/31/09	12/16/2009	12/21/2009	5	76,254
VSP								
37	January-2009	\$ 65,773	1/1/2009	01/31/09	1/16/2009	1/29/2009	13	\$ 855,048
38	February	66,053	2/1/2009	02/28/09	2/14/2009	2/23/2009	8.5	561,449
39	March	66,092	3/1/2009	03/31/09	3/16/2009	3/16/2009	0	-
40	April	65,941	4/1/2009	04/30/09	4/15/2009	4/22/2009	6.5	428,619
41	May	80,038	5/1/2009	05/31/09	5/16/2009	5/21/2009	5	400,190
42	June	70,759	6/1/2009	06/30/09	6/15/2009	6/19/2009	3.5	247,657
43	July	70,422	7/1/2009	07/31/09	7/16/2009	7/22/2009	6	422,529
44	August	70,366	8/1/2009	08/31/09	8/16/2009	8/25/2009	9	633,291
45	September	70,243	9/1/2009	09/30/09	9/15/2009	9/23/2009	7.5	526,819
46	October	70,350	10/1/2009	10/31/09	10/16/2009	10/23/2009	7	492,449
47	November	69,832	11/1/2009	11/30/09	11/15/2009	11/17/2009	1.5	104,748
48	December-2009	70,905	12/1/2009	12/31/09	12/16/2009	12/21/2009	5	354,523
49	SUB-TOTAL--Sch H-4.2	\$ 1,005,080						\$ 5,946,391
50	SUB-TOTAL-- Sch H-4.1	\$ 4,900,155						\$ 29,102,887
51	DENTAL & VISION LAG-DAYS					<u>5.94</u>		
	TOTAL		<u>\$ 5,905,235</u>					<u>\$ 35,049,278</u>

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.1

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[4] END	[5] INVOICE DATE OR SERVICE MIDPOINT	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END					
						$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$
Federal Reserve Bank of Boston (Mental Health Claims)									
1	January-2009	\$ -	1/1/2009	01/31/09		1/16/2009	1/29/2009	13	\$ -
2	February	11,300	2/1/2009	02/28/09		2/14/2009	2/23/2009	8.5	96,053
3	March	0	3/1/2009	03/31/09		3/16/2009	3/16/2009	0	-
4	April	0	4/1/2009	04/30/09		4/15/2009	4/22/2009	6.5	-
5	May	0	5/1/2009	05/31/09		5/16/2009	5/21/2009	5	-
6	June	25	6/1/2009	06/30/09		6/15/2009	6/19/2009	3.5	88
7	July	0	7/1/2009	07/31/09		7/16/2009	7/22/2009	6	-
8	August	0	8/1/2009	08/31/09		8/16/2009	8/25/2009	9	-
9	September	0	9/1/2009	09/30/09		9/15/2009	9/23/2009	7.5	-
10	October	0	10/1/2009	10/31/09		10/16/2009	10/23/2009	7	-
11	November	0	11/1/2009	11/30/09		11/15/2009	11/17/2009	1.5	-
12	December-2009	0	12/1/2009	12/31/09		12/16/2009	12/21/2009	5	-
MHN Mental									
13	January-2009	\$ (245)	1/1/2009	01/31/09		1/16/2009	01/29/09	13	\$ (3,183)
14	February	13	2/1/2009	02/28/09		2/14/2009	02/23/09	8.5	110
15	March	3	3/1/2009	03/31/09		3/16/2009	03/16/09	0	-
16	April	5	4/1/2009	04/30/09		4/15/2009	04/22/09	6.5	34
17	May	3	5/1/2009	05/31/09		5/16/2009	05/21/09	5	13
18	June	11	6/1/2009	06/30/09		6/15/2009	06/19/09	3.5	38
19	July	5	7/1/2009	07/31/09		7/16/2009	07/22/09	6	31
20	August	5	8/1/2009	08/31/09		8/16/2009	08/25/09	9	46
21	September	5	9/1/2009	09/30/09		9/15/2009	09/23/09	7.5	39
22	October	5	10/1/2009	10/31/09		10/16/2009	10/23/09	7	36
23	November	5	11/1/2009	11/30/09		11/15/2009	11/17/09	1.5	8
24	December-2009	19,205	12/1/2009	12/31/09		12/16/2009	12/21/09	5	96,023
25	SUB-TOTAL	<u>\$ 30,345</u>							\$ 189,334

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.2

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS [6] - [5]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
Blue Cross								
26	January-2009	\$ 4,392,228	1/1/2009	01/31/09	1/16/2009	01/29/09	13	\$ 57,098,966
27	February	4,415,744	2/1/2009	02/28/09	2/14/2009	02/23/09	8.5	37,533,822
28	March	4,420,702	3/1/2009	03/31/09	3/16/2009	03/16/09	0	-
29	April	4,411,407	4/1/2009	04/30/09	4/15/2009	04/22/09	6.5	28,674,147
30	May	4,425,044	5/1/2009	05/31/09	5/16/2009	05/21/09	5	22,125,222
31	June	4,432,598	6/1/2009	06/30/09	6/15/2009	06/19/09	3.5	15,514,093
32	July	4,418,999	7/1/2009	07/31/09	7/16/2009	07/22/09	6	26,513,991
33	August	4,412,943	8/1/2009	08/31/09	8/16/2009	08/25/09	9	39,716,483
34	September	4,405,640	9/1/2009	09/30/09	9/15/2009	09/23/09	7.5	33,042,302
35	October	4,418,939	10/1/2009	10/31/09	10/16/2009	10/23/09	7	30,932,576
36	November	4,381,745	11/1/2009	11/30/09	11/15/2009	11/17/09	1.5	6,572,617
37	December-2009	4,416,514	12/1/2009	12/31/09	12/16/2009	12/21/09	5	22,082,568
Kaiser								
1	Jan-09	\$ 725,267	1/1/2009	1/31/2009	1/16/2009	01/29/09	13	\$ 9,428,472
2	February	732,519	2/1/2009	2/28/2009	2/14/2009	02/23/09	8.5	6,226,407
3	March	736,859	3/1/2009	3/31/2009	3/16/2009	03/16/09	0	-
4	April	734,902	4/1/2009	4/30/2009	4/15/2009	04/22/09	6.5	4,776,862
5	May	742,341	5/1/2009	5/31/2009	5/16/2009	05/21/09	5	3,711,704
6	June	744,690	6/1/2009	6/30/2009	6/15/2009	06/19/09	3.5	2,606,415
7	July	736,468	7/1/2009	7/31/2009	7/16/2009	07/22/09	6	4,418,808
8	August	736,076	8/1/2009	8/31/2009	8/16/2009	08/25/09	9	6,624,688
9	September	732,944	9/1/2009	9/30/2009	9/15/2009	09/23/09	7.5	5,497,081
10	October	737,643	10/1/2009	10/31/2009	10/16/2009	10/23/09	7	5,163,498
11	November	733,727	11/1/2009	11/30/2009	11/15/2009	11/17/09	1.5	1,100,591
12	December-2009	735,685	12/1/2009	12/31/2009	12/16/2009	12/21/09	5	3,678,424

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.3

LINE No.	DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END				
Holman Mental (Admin)								
13	Jan-09	\$ 53,031	1/1/2009	1/31/2009	1/16/2009	01/29/09	13	\$ 689,398
14	February	51,881	2/1/2009	2/28/2009	2/14/2009	02/23/09	8.5	440,988
15	March	52,430	3/1/2009	3/31/2009	3/16/2009	03/16/09	0	-
16	April	52,118	4/1/2009	4/30/2009	4/15/2009	04/22/09	6.5	338,766
17	May	53,017	5/1/2009	5/31/2009	5/16/2009	05/21/09	5	265,087
18	June	52,491	6/1/2009	6/30/2009	6/15/2009	06/19/09	3.5	183,720
19	July	52,289	7/1/2009	7/31/2009	7/16/2009	07/22/09	6	313,732
20	August	105,985	8/1/2009	8/31/2009	8/16/2009	08/25/09	9	953,862
21	September	59,081	9/1/2009	9/30/2009	9/15/2009	09/23/09	7.5	443,110
22	October	59,309	10/1/2009	10/31/2009	10/16/2009	10/23/09	7	415,166
23	November	59,024	11/1/2009	11/30/2009	11/15/2009	11/17/09	1.5	88,536
24	December-2009	58,935	12/1/2009	12/31/2009	12/16/2009	12/21/09	5	294,673
Holman Mental (Claims)								
25	January-2009	\$ -	1/1/2009	1/31/2009	1/16/2009	1/29/2009	13	\$ -
26	February	25,507	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	216,806
27	February	28,509	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	242,327
28	February	11,010	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	93,585
29	February	6,615	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	56,228
30	February	10,490	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	89,167
31	March	15,635	3/1/2009	3/31/2009	3/16/2009	3/16/2009	0	-
32	March	11,821	3/1/2009	3/31/2009	3/16/2009	3/16/2009	0	-
33	March	9,655	3/1/2009	3/31/2009	3/16/2009	3/16/2009	0	-
34	April	8,145	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	52,943
35	April	16,419	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	106,727
36	April	4,910	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	31,912
37	April	6,735	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	43,778
38	April	27,141	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	176,417
39	April	33,119	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	215,274
40	May	16,374	5/1/2009	5/31/2009	5/16/2009	5/21/2009	5	81,871
41	May	17,917	5/1/2009	5/31/2009	5/16/2009	5/21/2009	5	89,586
42	May	14,124	5/1/2009	5/31/2009	5/16/2009	5/21/2009	5	70,620
43	June	23,785	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	83,246
44	June	9,106	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	31,871
45	June	26,545	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	92,906
46	June	21,870	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	76,546
47	June	24,907	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	87,175
48	July	17,866	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	107,193
49	July	23,024	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	138,146
50	July	34,589	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	207,535

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

**EMPLOYEE BENEFITS
HEALTH INSURANCE**

Schedule H-5.4

LINE No.	DESCRIPTION	[2]	[3]	[4]	[5]	[6]	[7]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE	(LEAD) LAG DAYS	
			BEGINNING	END				
51	July	23,905	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	143,432
52	July	44,610	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	267,659
53	August	31,218	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	280,961
54	August	54,828	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	493,448
55	August	6,359	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	57,231
56	August	24,791	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	223,115
57	September	28,548	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	214,106
58	September	16,382	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	122,863
59	September	12,004	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	90,031
60	September	26,334	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	197,503
61	October	35,341	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	247,384
62	October	12,777	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	89,439
63	October	14,135	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	98,948
64	October	22,968	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	160,775
65	October	8,184	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	57,285
66	November	15,781	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	23,672
67	November	40,627	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	60,941
68	November	17,532	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	26,298
69	November	20,307	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	30,461
70	December-2009	26,158	12/1/2009	12/31/2009	12/16/2009	12/21/2009	5	130,791
71	December-2009	10,362	12/1/2009	12/31/2009	12/16/2009	12/21/2009	5	51,810
72	December-2009	22,707	12/1/2009	12/31/2009	12/16/2009	12/21/2009	5	113,537

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.5

LINE	[1]	[2]	[3]	[4]	[5]	[6]	[7]	WEIGHTED
			SERVICE PERIOD		INVOICE			(LEAD) LAG
No.	DESCRIPTION	AMOUNT	BEGINNING	END	DATE OR	PAYMENT	(LEAD) LAG	DOLLAR-DAYS
					SERVICE	DATE	DAYS	AMOUNT
					MIDPOINT			
Horizon Health EAP								
1	January-2009	\$ (129)	1/1/2009	1/31/2009	1/16/2009	1/29/2009	13	\$ (1,680)
2	February	14	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	117
3	March	3	3/1/2009	3/31/2009	3/16/2009	3/16/2009	0	-
4	April	6	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	36
5	May	3	5/1/2009	5/31/2009	5/16/2009	5/21/2009	5	14
6	June	6	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	19
7	July	6	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	33
8	August	6	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	50
9	September	6	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	41
10	October	6	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	39
11	November	6	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	8
12	December-2009	(185)	12/1/2009	12/31/2009	12/16/2009	12/21/2009	5	(925)
Pacificare								
13	January-2009	\$ 93,712	1/1/2009	1/31/2009	1/16/2009	1/29/2009	13	\$ 1,218,252
14	February	90,217	2/1/2009	2/28/2009	2/14/2009	2/23/2009	8.5	766,842
15	March	92,417	3/1/2009	3/31/2009	3/16/2009	3/16/2009	0	-
16	April	92,417	4/1/2009	4/30/2009	4/15/2009	4/22/2009	6.5	600,711
17	May	77,014	5/1/2009	5/31/2009	5/16/2009	5/21/2009	5	385,071
18	June	84,716	6/1/2009	6/30/2009	6/15/2009	6/19/2009	3.5	296,505
19	July	86,366	7/1/2009	7/31/2009	7/16/2009	7/22/2009	6	518,196
20	August	84,166	8/1/2009	8/31/2009	8/16/2009	8/25/2009	9	757,490
21	September	85,816	9/1/2009	9/30/2009	9/15/2009	9/23/2009	7.5	643,619
22	October	85,266	10/1/2009	10/31/2009	10/16/2009	10/23/2009	7	596,860
23	November	85,266	11/1/2009	11/30/2009	11/15/2009	11/17/2009	1.5	127,899
24	December-2009	88,566	12/1/2009	12/31/2009	12/16/2009	12/21/2009	5	442,832
25	SUB-TOTAL--Sch H-5.2	\$ 30,345						\$ 189,334
26	SUB-TOTAL--Sch H-5.1	\$ 64,498,571						\$ 389,392,351
27	HEALTH INSURANCE LAG-DAYS					<u>6.04</u>		
28	TOTAL	<u>\$ 64,528,915</u>						<u>\$ 389,581,686</u>

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
 WORKERS' COMPENSATION

Schedule H-6

	[1]	[2]	[3]	[4]	[5]	[6]	
LINE			SERVICE PERIOD		INVOICE	(LEAD) LAG	(LEAD) LAG
No.	DESCRIPTION	INVOICE	BEGINNING	END	DATE OR	DAYS	DOLLAR-DAYS
		AMOUNT			SERVICE		AMOUNT
					MIDPOINT		
					((3) + (4)) / 2	(6) - (5)	
1	January-2009	\$ 1,056,026			[B]	9.00	\$ 9,504,230
2	February	918,812			[B]	9.00	8,269,310
3	March	1,258,212			[B]	9.00	11,323,912
4	April	1,153,558			[B]	9.00	10,382,019
5	May	1,780,447			[B]	9.00	16,024,019
6	June	1,092,177			[B]	9.00	9,829,594
7	July	1,540,325			[B]	9.00	13,862,921
8	August	814,738			[B]	9.00	7,332,641
9	September	1,438,948			[B]	9.00	12,950,528
10	October	1,151,596			[B]	9.00	10,364,365
11	November	1,113,696			[B]	9.00	10,023,267
12	December-2009	1,949,756			[B]	9.00	17,547,800
13	TOTAL	\$ 15,268,289					<u><u>137,414,604</u></u>

[B] : Multiple invoices are paid during the month; a full year average of 9 lag days.
 14 (Lead) Lag Days

9.00

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.1

ADP

LINE No.	[1]	[2]	[3]		[4]	[5]	[6]	[7]	[8]
	DESCRIPTION	AMOUNT	BEGINNING	END	INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT	
			SERVICE PERIOD						
					$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$	
1	January-2009	\$ -					-	\$ -	
2	February	-					-	-	
3	March	-					-	-	
4	April	13,725	3/1/2009	03/31/09	03/16/09	05/08/09	53.00	727,425	
5	May	6,263	4/1/2009	04/30/09	04/15/09	06/05/09	50.50	316,256	
6	June	-			01/00/00	01/00/00	-	-	
7	July	70,575	5/1/2009	05/31/09	05/16/09	07/20/09	65.00	4,587,375	
8	August	-			01/00/00	01/00/00	-	-	
9	September	7,950	7/1/2009	07/31/09	07/16/09	10/06/09	82.00	651,900	
10	September	11,063	6/1/2009	06/30/09	06/15/09	10/06/09	112.50	1,244,531	
11	October	8,250	9/1/2009	09/30/09	09/15/09	11/05/09	50.50	416,625	
12	November	22,893	10/1/2009	10/31/09	10/16/09	12/03/09	48.00	1,098,864	
13	December-2009	3,938	11/1/2009	11/30/09	11/15/09	12/31/09	45.50	179,156	
<u>Deloitte & Touche</u>									
14	May	\$ 32,000	1/1/2009	3/31/2009	02/14/09	06/01/09	106.50	\$ 3,408,000	
15	July	13,000	4/1/2009	6/30/2009	05/16/09	07/31/09	76.00	988,000	
16	September	-	1/0/1900	1/0/1900	01/00/00	01/00/00	-	-	
17	October	35,000	7/1/2009	8/31/2009	07/31/09	10/27/09	87.50	3,062,500	
18	December-2009	11,500	9/1/2009	10/31/2009	10/01/09	12/08/09	68.00	782,000	
19	SUB-TOTAL	<u>\$ 236,156</u>						<u>\$ 17,462,633</u>	

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.2

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE			SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
No.	DESCRIPTION	AMOUNT	BEGINNING	END	(([3] + [4]) / 2		[6] - [5]	[2] * [7]
Best Doctors Inc								
1	January-2009	7,398	12/01/08	12/31/08	12/16/08	02/13/09	59.00	436,496
2	March	7,398	02/01/09	02/28/09	02/14/09	03/31/09	44.50	329,222
3	June	11,212	03/01/09	03/31/09	03/16/09	07/13/09	119.00	1,334,258
4	July	11,022	04/01/09	04/30/09	04/15/09	07/23/09	98.50	1,085,618
5	July	11,064	05/01/09	05/31/09	05/16/09	07/23/09	68.00	752,318
6	August	2,147	03/01/09	03/31/09	03/16/09	08/27/09	164.00	352,149
7	August	2,114	04/01/09	04/30/09	04/15/09	08/27/09	133.50	282,219
8	August	2,098	05/01/09	05/31/09	05/16/09	08/27/09	103.00	216,120
9	August	11,097	06/01/09	06/30/09	06/15/09	09/04/09	80.50	893,288
10	August	2,077	06/01/09	06/30/09	06/15/09	09/04/09	80.50	167,219
11	November	13,080	09/01/09	09/30/09	09/15/09	12/21/09	96.50	1,262,172
12	December-2009	11,117	01/01/09	01/31/09	01/16/09	12/21/09	339.00	3,768,710
13	December-2009	11,086	07/01/09	07/31/09	07/16/09	12/21/09	158.00	1,751,628
14	December-2009	2,077	07/01/09	07/31/09	07/16/09	12/21/09	158.00	328,206
15	December-2009	11,083	08/01/09	08/31/09	08/16/09	12/21/09	127.00	1,407,509
16	December-2009	2,028	08/01/09	08/31/09	08/16/09	12/21/09	127.00	257,588
17	December-2009	11,088	10/01/09	10/31/09	10/16/09	12/21/09	66.00	731,808
18	December-2009	2,028	10/01/09	10/31/09	10/16/09	12/21/09	66.00	133,865
19	December-2009	11,043	11/01/09	11/30/09	11/15/09	01/19/10	64.50	712,241
20	December-2009	2,028	11/01/09	11/30/09	11/15/09	01/19/10	64.50	130,822
Diego & Son Printing								
21	May-09	1,247	3/1/2009	3/31/2009	03/16/09	5/11/2009	56.00	69,832
22	Oct-09	3,749	10/8/2009	10/19/2009	10/13/09	10/30/2009	16.50	61,857
23	Oct-09	4,344	10/8/2009	10/19/2009	10/13/09	10/30/2009	16.50	71,675
24	Nov-09	442	10/29/2009	11/4/2009	11/01/09	11/17/2009	16.00	7,073
25	Nov-09	955	10/28/2009	10/30/2009	10/29/09	11/17/2009	19.00	18,138
26	Nov-09	2,327	10/27/2009	10/30/2009	10/28/09	11/17/2009	19.50	45,367
27	Nov-09	3,595	10/27/2009	10/30/2009	10/28/09	11/17/2009	19.50	70,100

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
 BENEFIT FEES & SERVICES (3 Pages)

Schedule H-7.3

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE			SERVICE PERIOD		INVOICE				WEIGHTED
No.	DESCRIPTION	AMOUNT	BEGINNING	END	DATE OR	CHECK CLEAR	(LEAD) LAG	DOLLAR-DAYS	(LEAD) LAG
					SERVICE	DATE	DAYS	AMOUNT	DOLLAR-DAYS
					MIDPOINT				
Ceridian Benefits Service									
28	January-2009	431	12/1/2008	12/31/2008	12/16/08	01/28/09	43.00	18,512	
29	January-2009	481	12/1/2008	12/31/2008	12/16/08	01/27/09	42.00	20,218	
30	January-2009	976	12/1/2008	12/31/2008	12/16/08	01/27/09	42.00	40,984	
31	January-2009	1,964	12/1/2008	12/31/2008	12/16/08	01/27/09	42.00	82,473	
32	February	258	1/1/2009	1/31/2009	01/16/09	04/01/09	75.00	19,373	
33	February	481	1/1/2009	1/31/2009	01/16/09	03/02/09	45.00	21,662	
34	February	832	1/1/2009	1/31/2009	01/16/09	03/02/09	45.00	37,454	
35	March	481	2/1/2009	2/28/2009	02/14/09	03/30/09	43.50	20,940	
36	March	574	2/1/2009	2/28/2009	02/14/09	03/30/09	43.50	24,969	
37	March	230	2/1/2009	2/28/2009	02/14/09	03/30/09	43.50	9,988	
38	April	517	3/1/2009	3/31/2009	03/16/09	05/21/09	66.00	34,096	
39	April	1,055	3/1/2009	3/31/2009	03/16/09	05/21/09	66.00	69,654	
40	June	2,375	4/1/2009	4/30/2009	04/15/09	07/21/09	96.50	229,146	
41	June	287	4/1/2009	4/30/2009	04/15/09	07/21/09	96.50	27,696	
42	July	1,547	5/1/2009	5/31/2009	05/16/09	07/27/09	72.00	111,403	
43	July	1,453	6/1/2009	6/30/2009	06/15/09	08/07/09	52.50	76,281	
44	July	431	6/1/2009	6/30/2009	06/15/09	08/07/09	52.50	22,601	
45	July	431	5/1/2009	5/31/2009	05/16/09	08/07/09	83.00	35,732	
46	August	230	7/1/2009	7/31/2009	07/16/09	09/08/09	54.00	12,398	
47	August	1,304	7/1/2009	7/31/2009	07/16/09	08/19/09	34.00	44,335	
48	September	316	8/1/2009	8/31/2009	08/16/09	11/10/09	86.00	27,150	
49	September	1,514	8/1/2009	8/31/2009	08/16/09	10/06/09	51.00	77,197	
50	October	86	9/1/2009	9/30/2009	09/15/09	11/10/09	55.50	4,779	
51	October	856	9/1/2009	9/30/2009	09/15/09	11/10/09	55.50	47,509	

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.4

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE			SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
No.	DESCRIPTION	AMOUNT	BEGINNING	END				
Towers Perrin								
52	January-2009	60,490	11/1/2008	11/30/2008	11/15/08	01/27/09	72.50	4,385,494
53	February	59,139	12/1/2008	12/31/2008	12/16/08	02/23/09	69.00	4,080,559
54	March	119,168	1/1/2009	1/31/2009	01/16/09	03/30/09	73.00	8,699,250
55	April	23,607	2/1/2009	2/28/2009	02/14/09	04/15/09	59.50	1,404,617
56	May	17,856	3/1/2009	3/31/2009	03/16/09	05/27/09	72.00	1,285,656
57	June	30,001	4/1/2009	4/30/2009	04/15/09	06/15/09	60.50	1,815,033
58	July	74,628	5/1/2009	5/31/2009	05/16/09	07/14/09	59.00	4,403,058
59	August	93,446	6/1/2009	6/30/2009	06/15/09	08/14/09	59.50	5,560,054
60	September	107,178	7/1/2009	7/31/2009	07/16/09	09/14/09	60.00	6,430,709
61	October	47,616	8/1/2009	8/31/2009	08/16/09	10/27/09	72.00	3,428,319
62	November	68,959	9/1/2009	9/30/2009	09/15/09	11/20/09	65.50	4,516,842
63	December-2009	80,270	10/1/2009	10/31/2009	10/16/09	12/23/09	68.00	5,458,355
SIMPSON & SIMPSON								
64	September	28,381	8/1/2009	8/31/2009	08/16/09	09/28/09	43.00	1,220,362
65	October	28,381	9/1/2009	9/30/2009	09/15/09	10/21/09	35.50	1,007,508
66	December-2009	28,381	10/1/2009	10/31/2009	10/16/09	01/08/10	84.00	2,383,962
LIFE INSURANCE OF NORTH AMERICA (BUS TRAVEL)								
67	July	26,400	9/30/2008	9/15/2008	09/22/08	09/30/08	14.50	382,800
68	December-2009	52,800	12/31/2008	12/16/2008	12/23/08	01/06/09	21.00	1,108,800
69	SUB-TOTAL--Sch H-7.2	236,156						17,462,633
70	SUB-TOTAL--Sch H-7.1	1,126,750						75,365,419
71	TOTAL	<u>\$ 1,362,906</u>						<u>\$ 92,828,052</u>
72	Number of Days (Lead) Lag						<u>68.11</u>	

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

EMPLOYEE BENEFITS
 PBOPs TRUST PAYMENTS

Schedule H-8

LINE No.	[1] AMOUNT	[2]	[3] (LEAD) LAG DAYS	[4] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [3]
1	Jan 09 - Dec 09 Trust Payment	25,941,798		
	This is a balancing account and collections are already in revenue lag			
2	PBOP LAG DAYS		-	
3	SUB-TOTAL	<u>\$ 25,941,798</u>		<u>\$ -</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

**EMPLOYEE BENEFITS
PENSION**

Schedule H-9

LINE No.	[1]	[2]	[3]	[4] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			(LEAD) LAG DAYS	[2] * [3]
1	Jan 09 - Dec 09 Trust Payment	75,105,147	[C]	
	This is a balancing account and collections are already in revenue lag			
1	PBOPs LAG DAYS		0.0	
2	SUB-TOTAL	75,105,147		-

[C] : assume paid at the end of each quarter.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

**OTHER GOODS & SERVICES *
SUMMARY**

Schedule I

	[1]	[2]	[3]	[4]	[5]
LINE No.	DESCRIPTION	NUMBER of INVOICES TESTED	INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	WEIGHTED AVERAGE (LEAD) LAG DAYS [4] / [3]
1	January 2009	11,727	\$ 10,219,791	\$ 347,689,308	34.02
2	February 2009	7,940	8,904,206	279,735,338	31.42
3	March 2009	18,537	12,070,304	362,873,141	30.06
4	April 2009	9,529	8,362,144	313,688,842	37.51
5	May 2009	8,114	6,823,885	244,820,244	35.88
6	June 2009	9,923	10,031,496	318,275,181	31.73
7	July 2009	8,660	8,443,446	310,677,845	36.80
8	August 2009	8,721	8,172,121	306,136,716	37.46
9	September 2009	8,757	8,746,729	290,133,008	33.17
10	October 2009	8,945	7,978,039	256,877,248	32.20
11	November 2009	9,291	9,704,329	360,903,901	37.19
12	December 2009	9,634	12,121,858	407,405,080	33.61
13	TOTAL INVOICES TESTED	<u>119,778</u>	<u>\$ 111,578,348</u>	<u>\$ 3,799,215,853</u>	<u>34.05</u>
14	USED IN LEAD/LAG STUDY		\$ 406,345,498		

* Includes O&M, Clearing, and Refundable, excludes Warehouse Purchases & Capital.
The specific accounts include Inventory, Small Price Difference, Goods Received/Invoice Received (O&M), and Invoice Reduction.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

PAYMENTS BY CORPORATE CENTER

Schedule J

	[1]	[2]	[3]	[4]	[5]
Line No.	Description	AMOUNT	LAG DAYS	LEAD/LAG DOLLAR DAYS [2] * [3]	WEIGHTED AVERAGE (LEAD) LAG DAYS L 10 [4] / [2]
1	Corporate Labor Charges	\$ 19,268,101	12.42 [a]	\$ 239,369,103	
2	Payroll Taxes	1,872,261	11.42 [b]	21,386,978	
3	Incentive Compensation Plan	4,488,272	256.09 [c]	1,149,401,579	
4	Benefits (Employee, Corp & SEU Executive)	15,301,000	4.22 [d]	64,570,219	
5	Property Taxes	198,116	40.88 [e]	8,098,996	
6	Depreciation, ROR & Amortization	4,612,600	0.00 [f]	-	
7	Insurance Premiums (Cash Basis)	15,465,136	0.00 [g]	-	
8	Other Goods & Services	18,127,168	34.05 [h]	617,230,074	
9	Total	<u>\$ 79,332,654</u>		<u>\$ 2,100,056,949</u>	
10	Average Lag Days				<u><u>26.47</u></u>

Notes:

The amounts shown include fully loaded labor and non-labor Corporate Center cost as well as pass-through utility cost.

The funds between the Corporate Center and the Utility are transferred on a daily basis. Since the treasury functions of the Utility and the Corporate Center are consolidated, same lead lag days have been used for charges and payments made by the Corporate Center.

- [a] See Schedule E for Payroll Expense Lag Calculation.
- [b] See Schedule F for Payroll Tax Expense Lag Calculation.
- [c] See Schedule G for Incentive Compensation Lag.
- [d] See Schedule H, Page 1 for Benefit Lag Calculation.
- [e] See Schedule M, Line 1 for Property Taxes Lag.
- [f] See Schedule O-2 for Lag on Depreciation
- [g] Insurance premiums are included in prepayments and the lead/lag portion uses a zero lag day.
- [h] See Schedule I for Lag on Other Goods & Services.

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

REAL ESTATE RENTAL

Schedule K-1

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD BEGINNING END	INVOICE DATE OR SERVICE MIDPOINT DATE OR SERVICE MIDPOINT ((3) + [4]) / 2	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) LAG DAYS [6] - [5] + [7]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [8]
Gas Company Towers								
1	January-2009	\$ 2,683,812	01/01/09 01/31/09	01/16/09	01/02/09	0.00	[b] (14.00)	\$ (37,573,361)
2	February-2009	2,671,634	02/01/09 02/28/09	02/14/09	02/02/09	0.00	[b] (12.50)	(33,395,424)
3	March-2009	2,790,704	03/01/09 03/31/09	03/16/09	03/02/09	0.00	[b] (14.00)	(39,069,851)
4	April-2009	2,800,907	04/01/09 04/30/09	04/15/09	04/01/09	0.00	[b] (14.50)	(40,613,146)
5	May-2009	2,681,844	05/01/09 05/31/09	05/16/09	05/01/09	0.00	[b] (15.00)	(40,227,664)
6	June-2009	2,780,486	06/01/09 06/30/09	06/15/09	06/01/09	0.00	[b] (14.50)	(40,317,052)
7	July-2009	2,727,899	07/01/09 07/31/09	07/16/09	07/01/09	0.00	[b] (15.00)	(40,918,486)
8	August-2009	2,814,367	08/01/09 08/31/09	08/16/09	08/03/09	0.00	[b] (13.00)	(36,586,777)
9	September-2009	2,769,696	09/01/09 09/30/09	09/15/09	09/01/09	0.00	[b] (14.50)	(40,160,593)
10	October-2009	2,678,185	10/01/09 10/31/09	10/16/09	10/01/09	0.00	[b] (15.00)	(40,172,771)
11	November-2009	2,598,396	11/01/09 11/30/09	11/15/09	11/02/09	0.00	[b] (13.50)	(35,078,347)
12	December-2009	2,681,251	12/01/09 12/31/09	12/16/09	12/01/09	0.00	[b] (15.00)	(40,218,771)
Payment Offices								
13	January-2009	\$ 149,051	01/01/09 01/31/09	01/16/09	12/31/08	3.84	[a] (12.16)	\$ (1,813,026)
14	February-2009	147,945	02/01/09 02/28/09	02/14/09	01/30/09	3.84	[a] (11.66)	(1,725,597)
15	March-2009	149,074	03/01/09 03/31/09	03/16/09	02/27/09	3.84	[a] (13.16)	(1,962,385)
16	April-2009	153,372	04/01/09 04/30/09	04/15/09	03/31/09	3.84	[a] (11.66)	(1,788,898)
17	May-2009	149,103	05/01/09 05/31/09	05/16/09	04/30/09	3.84	[a] (12.16)	(1,813,662)
18	June-2009	152,218	06/01/09 06/30/09	06/15/09	05/29/09	3.84	[a] (13.66)	(2,079,879)
19	July-2009	155,578	07/01/09 07/31/09	07/16/09	06/30/09	3.84	[a] (12.16)	(1,892,425)
20	August-2009	156,586	08/01/09 08/31/09	08/16/09	07/31/09	3.84	[a] (12.16)	(1,904,686)
21	September-2009	151,947	09/01/09 09/30/09	09/15/09	08/31/09	3.84	[a] (11.66)	(1,772,286)
22	October-2009	152,275	10/01/09 10/31/09	10/16/09	09/30/09	3.84	[a] (12.16)	(1,852,241)
23	November-2009	153,374	11/01/09 11/30/09	11/15/09	10/30/09	3.84	[a] (12.66)	(1,942,305)
24	December-2009	156,885	12/01/09 12/31/09	12/16/09	11/30/09	3.84	[a] (12.16)	(1,908,322)
Communication Sites								
25	January-2009	\$ 71,943	01/01/09 01/31/09	01/16/09	12/31/08	3.84	[a] (12.16)	\$ (875,105)
26	February-2009	70,438	02/01/09 02/28/09	02/14/09	01/30/09	3.84	[a] (11.66)	(821,573)
27	March-2009	76,750	03/01/09 03/31/09	03/16/09	02/27/09	3.84	[a] (13.16)	(1,010,318)
28	April-2009	75,081	04/01/09 04/30/09	04/15/09	03/31/09	3.84	[a] (11.66)	(875,729)
29	May-2009	94,556	05/01/09 05/31/09	05/16/09	04/30/09	3.84	[a] (12.16)	(1,150,159)
30	June-2009	76,756	06/01/09 06/30/09	06/15/09	05/29/09	3.84	[a] (13.66)	(1,048,777)
31	July-2009	77,449	07/01/09 07/31/09	07/16/09	06/30/09	3.84	[a] (12.16)	(942,079)
32	August-2009	79,517	08/01/09 08/31/09	08/16/09	07/31/09	3.84	[a] (12.16)	(967,228)
33	September-2009	77,836	09/01/09 09/30/09	09/15/09	08/31/09	3.84	[a] (11.66)	(907,861)
34	October-2009	78,102	10/01/09 10/31/09	10/16/09	09/30/09	3.84	[a] (12.16)	(950,017)
35	November-2009	90,201	11/01/09 11/30/09	11/15/09	10/30/09	3.84	[a] (12.66)	(1,142,293)
36	December-2009	78,114	12/01/09 12/31/09	12/16/09	11/30/09	3.84	[a] (12.16)	(950,158)
37	Sub-Total to Ln 77	<u>\$ 35,453,332</u>						<u>\$ (498,429,252)</u>

[a] Additional days added for Check Clearing Lag. Number of Days added 3.84

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

REAL ESTATE RENTAL

Schedule K-2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) LAG DAYS [6] - [5] + [7]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [8]
Operational Bases									
38	January-2009	\$ 4,000	01/01/09	01/31/09	01/16/09	12/31/08	3.84 [a]	(12.16)	\$ (48,655)
39	February-2009	4,000	02/01/09	02/28/09	02/14/09	01/30/09	3.84 [a]	(11.66)	(46,655)
40	March-2009	4,000	03/01/09	03/31/09	03/16/09	02/27/09	3.84 [a]	(13.16)	(52,655)
41	April-2009	4,000	04/01/09	04/30/09	04/15/09	03/31/09	3.84 [a]	(11.66)	(46,655)
42	May-2009	4,000	05/01/09	05/31/09	05/16/09	04/30/09	3.84 [a]	(12.16)	(48,655)
43	June-2009	4,000	06/01/09	06/30/09	06/15/09	05/29/09	3.84 [a]	(13.66)	(54,655)
44	July-2009	4,000	07/01/09	07/31/09	07/16/09	06/30/09	3.84 [a]	(12.16)	(48,655)
45	August-2009	4,000	08/01/09	08/31/09	08/16/09	07/31/09	3.84 [a]	(12.16)	(48,655)
46	September-2009	4,000	09/01/09	09/30/09	09/15/09	08/31/09	3.84 [a]	(11.66)	(46,655)
47	October-2009	4,000	10/01/09	10/31/09	10/16/09	09/30/09	3.84 [a]	(12.16)	(48,655)
48	November-2009	4,000	11/01/09	11/30/09	11/15/09	10/30/09	3.84 [a]	(12.66)	(50,655)
49	December-2009	4,000	12/01/09	12/31/09	12/16/09	11/30/09	3.84 [a]	(12.16)	(48,655)
Other Leases									
50	January-2009	\$ 6,913	01/01/09	01/31/09	01/16/09	12/31/08	3.84 [a]	(12.16)	\$ (84,093)
51	February-2009	6,913	02/01/09	02/28/09	02/14/09	01/30/09	3.84 [a]	(11.66)	(80,636)
52	March-2009	7,158	03/01/09	03/31/09	03/16/09	02/27/09	3.84 [a]	(13.16)	(94,232)
53	April-2009	7,550	04/01/09	04/30/09	04/15/09	03/31/09	3.84 [a]	(11.66)	(88,058)
54	May-2009	6,163	05/01/09	05/31/09	05/16/09	04/30/09	3.84 [a]	(12.16)	(74,970)
55	June-2009	6,163	06/01/09	06/30/09	06/15/09	05/29/09	3.84 [a]	(13.66)	(84,215)
56	July-2009	6,163	07/01/09	07/31/09	07/16/09	06/30/09	3.84 [a]	(12.16)	(74,970)
57	August-2009	6,163	08/01/09	08/31/09	08/16/09	07/31/09	3.84 [a]	(12.16)	(74,970)
58	September-2009	6,163	09/01/09	09/30/09	09/15/09	08/31/09	3.84 [a]	(11.66)	(71,889)
59	October-2009	6,163	10/01/09	10/31/09	10/16/09	09/30/09	3.84 [a]	(12.16)	(74,970)
60	November-2009	6,163	11/01/09	11/30/09	11/15/09	10/30/09	3.84 [a]	(12.66)	(78,052)
61	December-2009	6,163	12/01/09	12/31/09	12/16/09	11/30/09	3.84 [a]	(12.16)	(74,970)
Annual Leases									
62	January-2009	\$ 242,247	01/01/09	12/31/09	07/02/09	12/31/08	3.84 [a]	(179.16)	\$ (43,401,973)
63	February-2009	30,467	01/01/09	12/31/09	07/02/09	01/30/09	3.84 [a]	(149.16)	(4,544,517)
64	March-2009	40,402	01/01/09	12/31/09	07/02/09	02/27/09	3.84 [a]	(121.16)	(4,895,303)
65	April-2009	10,818	01/01/09	12/31/09	07/02/09	03/31/09	3.84 [a]	(89.16)	(964,534)
66	May-2009	4,601	01/01/09	12/31/09	07/02/09	04/30/09	3.84 [a]	(59.16)	(272,183)
67	June-2009	52,643	01/01/09	12/31/09	07/02/09	05/29/09	3.84 [a]	(30.16)	(1,587,900)
68	July-2009	7,520	01/01/09	12/31/09	07/02/09	06/30/09	3.84 [a]	1.84	13,808
69	August-2009	32,946	01/01/09	12/31/09	07/02/09	07/31/09	3.84 [a]	32.84	1,081,825
70	September-2009	1,565	01/01/09	12/31/09	07/02/09	08/31/09	3.84 [a]	63.84	99,883
71	October-2009	1,061	01/01/09	12/31/09	07/02/09	09/30/09	3.84 [a]	93.84	99,578
72	November-2009	37,494	01/01/09	12/31/09	07/02/09	10/30/09	3.84 [a]	123.84	4,643,064
73	December-2009	10,206	01/01/09	12/31/09	07/02/09	11/30/09	3.84 [a]	154.84	1,580,258

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

REAL ESTATE RENTAL

Schedule K-3

Quarterly-Leases

74	January-2009	\$ 2,278	01/01/09	03/31/09	02/14/09	12/31/08	3.84	[a]	(41.66)	\$ (94,903)
75	April-2009	2,278	04/01/09	06/30/09	05/16/09	03/31/09	3.84	[a]	(42.16)	(96,042)
76	July-2009	2,278	07/01/09	09/30/09	08/15/09	06/30/09	3.84	[a]	(42.66)	(97,181)
77	October-2009	2,278	10/01/09	12/31/09	11/15/09	09/30/09	3.84	[a]	(42.66)	(97,181)

Bi-Annual Leases

78	February-2009	\$ 1,740	02/01/09	07/31/09	05/02/09	01/30/09	3.84	[a]	(88.16)	\$ (153,405)
79	April-2009	744,443	04/01/09	09/30/09	07/01/09	03/31/09	3.84	[a]	(88.16)	(65,632,908)
80	August-2009	1,740	08/01/09	01/31/10	10/31/09	07/31/09	3.84	[a]	(88.66)	(154,275)
81	September-2009	744,443	10/01/09	03/31/10	12/30/09	08/31/09	3.84	[a]	(117.66)	(87,593,968)

82	Sub-Total	\$ 2,099,287								\$ (203,613,742)
83	Sub-Total from Ln 39	<u>35,453,332</u>		25						<u>(498,429,252)</u>

84	TOTAL	<u>\$ 37,552,619</u>								<u>\$ (702,042,994)</u>
85	Composite (Lead) Lag Days								<u>(18.69)</u>	

[a] Additional days added for Check Clearing Lag. Number of Days added 3.84
(Weighted average lag based on the actual check clearing lag days for lease payments in 2009).

[b] Gas tower payments are paid on the first work day of the month being billed. All of the payment offices, communicate sites, etc. are paid prior to the first of the month.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

MATERIALS ISSUED FROM STORES

Schedule L

	[1]	[2]	[3]
Line No.	PERIOD	MATERIALS ISSUED	(LEAD) LAG DAYS
1	Materials issued and charged to O&M	\$ 10,397,638	
2	LAG DAYS IS ZERO		<u><u>0.00</u></u>

Note: The lag for materials issued from stores to maintenance expenses has been set to zero based on the offset of accounts payable related to materials & supplies.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES

Schedule Ma

SUMMARY

		[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	SCHEDULES	INVOICE AMOUNT	LEAD/LAG DOLLAR DAYS	(LEAD) LAG DAYS [3] / [2]
1	Ad Valorem Taxes	M-1	\$ 39,369,662	\$ 1,609,572,102	40.88
2	Franchise Fee Payments	M-2	56,571,866	12,655,587,350	223.71
3	Municipal Surcharge	M-3	48,371,553	11,713,175,780	242.15
4	Utility User Tax	M-4	110,601,136	4,370,513,225	39.52
5	Municipal Transport Tax	M-5	6,483,119	62,300,813	9.61
6	TOTAL INVOICES TESTED		<u>\$ 261,397,335</u>	<u>\$ 30,411,149,271</u>	<u>\$ 116.3</u>
7	USED IN LEAD/LAG STUDY		\$ 261,397,335		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

Test Year Pass-through Tax Forecast

		Schedule Mb		
<u>Schedules</u>	<u>Pass-Through Taxes</u>	<u>2009 Actual Payments *</u>	<u>Escalation Factor</u>	<u>Forecasted 2012 Payments Total</u>
M-3	Municipal Surcharge	\$ 48,371,553	1.0760	\$ 52,045,995
M-4	Utility User Tax	110,601,136	1.0760	119,002,717
M-5	Municipal Transport Tax	6,483,119	1.0760	6,975,596
	Total 2009 Payment	<u>\$ 165,455,807</u>	1.0760	<u>\$ 178,024,308</u>
	In Thousands:	\$ 165,456		\$ 178,024
2012 Pass-through Tax Payment (in Thousands)				\$ 178,024

* Payment amount excludes franchise taxes on commodities. Pass-through taxes only.

SCG 2012 Forecast in other RO Model (in Thousands)

Gas Commodity Costs	\$2,426,798
Franchise Fees (FF&U Multiplier)	1.4593%
Franchise Taxes on Commodity (in Thousands)	\$35,414

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

FEDERAL INCOME TAXES--CURRENT
(\$ in Millions)

Schedule N-1

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
LINE No.	SERVICE PERIOD		SERVICE MIDPOINT	PAYMENT DATE	(LEAD) LAG DAYS	TAX AMOUNT	LEAD/LAG DOLLAR DAYS
	BEGINNING	END	[(1] + [2]) / 2		[4] - [3]		[5] * [6]
1	1/1/2009	12/31/2009	7/2/2009	3/15/2010	256.0	\$ (23,200,000) *	\$ (5,939,200,000)
2	1/1/2008	12/31/2008	7/1/2008	3/15/2009	256.5	(17,000,000) **	(4,360,500,000)
3	1/1/2009	12/31/2009	7/2/2009	4/15/2009	(78.0)	10,846,000	(845,988,000)
4	1/1/2009	12/31/2009	7/2/2009	6/15/2009	(17.0)	10,846,000	(184,382,000)
5	1/1/2009	12/31/2009	7/2/2009	9/15/2009	75.0	3,751,000	281,325,000
	1/1/2009	12/31/2009	7/2/2009	12/15/2009	166.0	12,909,000	2,142,894,000
6	TOTAL					\$ (1,848,000)	\$ (8,905,851,000)
7				Lag Days	4,819.18		
8	USED IN LEAD LAG STUDY					\$ (1,848,000)	

* 2009 True-Up Payment (Refund)

** 2008 Extension

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

CALIFORNIA CORPORATE FRANCHISE TAXES
(\$ in Millions)

Schedule N-2

	SERVICE PERIOD		SERVICE MIDPOINT (([1] + [2]) / 2	PAYMENT DATE	(LEAD) LAG DAYS [4] - [3]	TAX AMOUNT	(Lead) Lag
	BEGINNING	END					DOLLAR DAYS [5] * [6]
9	1/1/2009	12/31/2009	07/02/09	3/15/2010	256.0	\$ (6,600,000) *	\$ (1,689,600,000)
10	1/1/2008	12/31/2008	07/01/08	3/15/2009	256.5	(2,000,000) **	(513,000,000)
11	1/1/2009	12/31/2009	07/02/09	4/15/2009	(78.0)	8,700,000	(678,600,000)
12	1/1/2009	12/31/2009	07/02/09	6/15/2009	(17.0)	8,700,000	(147,900,000)
13	1/1/2009	12/31/2009	07/02/09	9/15/2009	75.0	7,100,000	532,500,000
14	1/1/2009	12/31/2009	07/02/09	12/15/2009	166.0	6,100,000	1,012,600,000
15	TOTAL					\$ 22,000,000	\$ (1,484,000,000)
16				Lag Days	(67.45)		
17	USED IN LEAD LAG STUDY					\$ 22,000,000	

* 2009 True-Up Payment (Refund)

** 2008 Extension

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

FEDERAL & STATE INCOME TAXES--DEFERRED

Schedule O-1

LINE No.	DESCRIPTION	TOTAL
1	Income Taxes Deferred	\$ 107,486,744
2	TOTAL	<u>\$ 107,486,744</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 107,487,000</u>

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

DEPRECIATION & AMORTIZATION

Schedule O-2

LINE No.	DESCRIPTION	TOTAL
1	DEPRECIATION & AMORTIZATION	\$ 290,214,704
2	TOTAL	<u>\$ 290,214,704</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 290,215,000</u>

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

AMORTIZATION OF INSURANCE PREMIUMS

Schedule O-3

LINE No.	DESCRIPTION	TOTAL
1	AMORTIZATION OF INSURANCE PREMIUMS	\$ 12,968,425
2	TOTAL	<u>\$ 12,968,425</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 12,968,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

CASH BALANCES

Schedule P-1

[1]

LINE No.	Description	Average of Average Collected Balances
1	Bank of America	\$ 739,110
2	Union Bank (UBOC)	784,085
3	Mellon Bank	453,543
4	Total	<u>\$ 1,976,738</u>

Cost of Service Positions

5	Included in CWC	<u>\$ 1,976,738</u>	
6	2009 Calculated amount to Schedule "A"---\$ in Thousands		<u>\$ 1,977</u>
7	Inflation Factor for 2009	<u>1.0760</u>	
8	2012 Test Year proposed amount to Schedule "A"---\$ in Thousands		<u>\$ 2,127</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

OTHER RECEIVABLES

Schedule P-2

LINE #	DESCRIPTION	[1]	[2]	[3]
		2009	2012	TEST YEAR AMOUNT
1	December-2008	\$ 25,596,368		
2	January-2009	27,228,003		
3	February-2009	31,513,822		
4	March-2009	37,070,097		
5	April-2009	21,626,108		
6	May-2009	36,721,804		
7	June-2009	23,985,704		
8	July-2009	32,999,439		
9	August-2009	24,476,031		
10	September-2009	32,558,080		
11	October-2009	29,888,077		
12	November-2009	28,587,042		
13	December-2009	45,878,002		
14	Total for 13 months	398,128,577		
15	1/2 of Decembers	<u>(35,737,185)</u>		
16	12 Month Total	<u>\$ 362,391,392</u>		
17	Average 12 Month Balance	<u>\$ 30,199,283</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0760</u>	
19	Inflation Adjusted Balance	<u>\$ 30,199,283</u>	<u>\$ 32,493,308</u>	
20	Base Year 2009 Amount	30,199,283		
21	Addition to CWC			<u>\$ 32,493,308</u>
22	TO SCHEDULE "A"---\$ in Thousands	30,199		<u>\$ 32,494</u>

SEE SCHEDULE P-2.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

PREPAYMENTS AND CURRENT ASSETS

LINE #	DESCRIPTION	[1]	Schedule [2]	P-3 [3]
		2009	2012	TEST YEAR AMOUNT
1	December-2008	\$ 9,321,656		
2	January-2009	8,454,643		
3	February-2009	8,299,332		
4	March-2009	7,110,735		
5	April-2009	7,124,985		
6	May-2009	5,929,361		
7	June-2009	15,504,044		
8	July-2009	14,207,268		
9	August-2009	13,019,871		
10	September-2009	11,814,502		
11	October-2009	10,970,977		
12	November-2009	9,720,001		
13	December-2009	10,029,115		
14	Total for 13 months	131,506,490		
15	1/2 of Decembers	<u>(9,675,386)</u>		
16	12 Month Total	<u>\$ 121,831,104</u>		
17	Average 12 Month Balance	<u>\$ 10,152,592</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0760</u>	
19	Inflation Adjusted Balance	<u>\$ 10,152,592</u>	<u>\$ 10,923,812</u>	
20	Base Year 2009 Amount	<u>\$ 10,152,592</u>		
21	Addition to CWC			<u>\$ 10,923,812</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 10,153</u>		<u>\$ 10,924</u>

SEE SCHEDULE P-3.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

DEFERRED DEBITS

Schedule P-4

LINE #	DESCRIPTION	[1]	[2]	[3]
		2009	2012	TEST YEAR AMOUNT
1	December-2008	\$ 2,775,319		
2	January-2009	2,790,428		
3	February-2009	2,817,724		
4	March-2009	1,067,774		
5	April-2009	1,067,774		
6	May-2009	1,081,523		
7	June-2009	882,559		
8	July-2009	882,559		
9	August-2009	885,313		
10	September-2009	801,338		
11	October-2009	801,338		
12	November-2009	817,352		
13	December-2009	834,762		
14	Total for 13 months	17,505,763		
15	1/2 of Decembers	<u>(1,805,041)</u>		
16	12 Month Total	<u>\$ 15,700,722</u>		
17	Average 12 Month Balance	<u>\$ 1,308,394</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0760</u>	
19	Inflation Adjusted Balance	<u>\$ 1,308,394</u>	<u>\$ 1,407,783</u>	
20	Base Year 2009 Amount	<u>\$ 1,308,394</u>		
21	Addition to CWC			<u>\$ 1,407,783</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 1,308</u>		<u>\$ 1,408</u>

SEE SCHEDULE P-4.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

EMPLOYEES WITHHOLDING

Schedule P-5

LINE #	DESCRIPTION	[1]	[2]	[3]
		2009	2012	TEST YEAR AMOUNT
1	December-2008	\$ (1,888,830)		
2	January-2009	(1,847,499)		
3	February-2009	(1,812,808)		
4	March-2009	(61,799)		
5	April-2009	(68,524)		
6	May-2009	(65,493)		
7	June-2009	(1,827,769)		
8	July-2009	(1,841,875)		
9	August-2009	(1,855,540)		
10	September-2009	(56,851)		
11	October-2009	(75,372)		
12	November-2009	(53,455)		
13	December-2009	(1,861,452)		
14	Total for 13 months	(13,317,267)		
15	1/2 of Decembers	1,875,141		
16	12 Month Total	<u>\$ (11,442,126)</u>		
17	Average 12 Month Balance	<u>\$ (953,511)</u>		
18	Inflation Factor	1.00000	1.0760	
19	Inflation Adjusted Balance	<u>\$ (953,511)</u>	<u>\$ (1,025,942)</u>	
20	Base Year 2009 Amount	<u>\$ (953,511)</u>		
21	Addition to CWC			<u>\$ (1,025,942)</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ (954)</u>		<u>\$ (1,026)</u>

SEE SCHEDULE P-5.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

CURRENT AND ACCRUED LIABILITIES

Schedule P-6

LINE #	DESCRIPTION	[1]	[2]	[3]
		2009	2012	TEST YEAR AMOUNT
1	December-2008	\$ (69,689,631)		
2	January-2009	(68,443,481)		
3	February-2009	(72,557,065)		
4	March-2009	(76,847,152)		
5	April-2009	(77,972,428)		
6	May-2009	(79,962,481)		
7	June-2009	(82,743,166)		
8	July-2009	(78,287,393)		
9	August-2009	(75,130,407)		
10	September-2009	(72,922,680)		
11	October-2009	(70,025,486)		
12	November-2009	(68,172,381)		
13	December-2009	(67,592,876)		
14	Total for 13 months	(960,346,630)		
15	1/2 of Decembers	<u>68,641,254</u>		
16	12 Month Total	<u>\$ (891,705,376)</u>		
17	Average 12 Month Balance	<u>\$ (74,308,782)</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0760</u>	
19	Inflation Adjusted Balance	<u>\$ (74,308,782)</u>	<u>\$ (79,956,249)</u>	
20	Base Year 2009 Amount	<u>\$ (74,308,782)</u>		
21	Addition to CWC			<u>\$ (79,956,249)</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ (74,309)</u>		<u>\$ (79,956)</u>

SEE SCHEDULE P-6.1 FOR DETAIL

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

OTHER RECEIVABLES

Schedule P-2.1

Line No.	G/L Account No.	Account Description	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
1	1103018	Accounts Receivable (Ar) New Business (Nb) Cpr 98	12,466,096	12,752,054	12,800,468	12,726,848	13,038,566	13,070,882	12,480,811	12,546,001	12,002,637	11,826,070	12,149,809	12,090,136	14,531,196
2	1103019	Customer Ar Unallocated Collections-Nbms	(2,999)	(2,999)	(2,999)	(2,999)	332	332	332	332	(3,817)	(535)	(244)	(3,844)	332
3	1103021	Customer Ar Unallocated Charges-Nbms	(204)	(204)	(204)	(204)	(536)	(41)	(41)	(41)	(41)	(41)	(41)	2,504	(536)
4	1106000	Sundry Billing Recon Acct	8,269,047	7,738,583	8,417,706	10,593,655	10,425,111	10,606,002	11,450,447	10,584,013	12,758,338	11,955,115	12,747,417	12,662,441	12,417,281
5	1106009	Ars Sundry-Contra Account	(7,919,414)	(8,445,426)	(8,445,426)	(10,363,221)	(10,363,221)	(10,363,221)	(10,875,217)	(10,875,217)	(10,875,217)	(9,554,596)	(9,375,356)	(9,326,659)	(10,070,294)
6	1106031	Ar Misc Sales Rentals & Jobbing	(14,736)	(14,736)	(15,000)	(15,532)	(16,279)	(15,895)	(16,497)	(16,013)	(16,208)	(14,817)	(16,618)	(16,618)	(16,584)
7	1106033	Ar Def Const Adv New Bus Main	(41,218)	(41,218)	(47,260)	(47,260)	(48,789)	(48,789)	(59,221)	(59,221)	(68,449)	(68,491)	(68,491)	(68,491)	(68,538)
8	1106034	A/R Gas Sales Hub And Swap	6,606,013	7,366,700	11,263,246	14,305,397	2,383,198	16,835,611	3,516,494	14,572,505	4,398,069	12,650,416	8,892,496	7,779,769	23,623,049
9	1106035	Cust Ar Unalloc Coll	93,892	92,352	296,199	299,342	97,060	101,245	101,813	95,956	100,439	102,935	88,169	101,742	(160,340)
10	1106036	Cust Ar Unallocated Charges	1,821,464	3,157,524	2,764,120	5,443,621	1,929,190	2,235,344	3,218,464	2,065,276	2,032,215	1,655,167	2,037,062	1,974,078	2,187,187
11	1106041	Othr Acct Rec Claims	1,108,969	933,254	797,968	698,218	587,665	575,082	561,600	525,648	433,072	429,926	416,394	416,394	383,135
12	1106049	Empl Cust Ar Payr Issue Exp Adv	6,220	6,521	5,290	4,937	5,262	3,303	1,935	2,666	353	184	11,161	11,112	26,300
13	1106050	Empl Cust Ar Overpymt To Empl	-	-	-	-	-	-	-	-	-	-	-	-	-
14	1106070	Sundry Billing Non-Recon Acct	970	251,474	196,286	721	970	111,757	970	74,774	(38,172)	970	53,095	970	61,505
15	1106400	Collectible Work Orders-O&M	1,295,001	1,309,643	1,279,443	1,224,017	1,265,586	1,394,536	1,470,626	1,464,284	1,492,345	1,514,545	770,229	793,801	904,833
16	1105060	A/R Sundry Retirees	-	-	-	-	-	-	-	-	-	-	-	-	-
17	1106015	Sundry Cash Clearing - Upsted	-	-	-	-	-	-	-	-	-	-	-	-	-
18	1106106	AR Claims Billings Recon Acct	1,907,267	2,124,481	2,203,985	2,202,557	2,321,993	2,215,656	2,133,188	2,018,476	2,260,467	2,061,232	2,182,995	2,169,707	2,059,476
19		SUB-TOTAL	<u>\$ 25,596,368</u>	<u>\$ 27,228,003</u>	<u>\$ 31,513,822</u>	<u>\$ 37,070,097</u>	<u>\$ 21,626,108</u>	<u>\$ 36,721,804</u>	<u>\$ 23,985,704</u>	<u>\$ 32,999,439</u>	<u>\$ 24,476,031</u>	<u>\$ 32,558,080</u>	<u>\$ 29,888,077</u>	<u>\$ 28,587,042</u>	<u>\$ 45,878,002</u>

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

PREPAYMENTS AND CURRENT ASSETS

Schedule P-3.1

Line No.	G/L Account No.	Account Description	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
1	1110003	Prepaid Exp-Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
2	1110029	Prepaid Exp-Prepaid Insurance Risk	6,340,717	5,309,461	4,278,205	3,246,949	3,422,043	2,369,929	3,936,864	3,456,017	3,065,569	2,675,121	2,635,339	2,201,059	2,627,685
3	1110039	Prepaid Exp-Miscellaneous Prepaymen	2,615,939	2,780,182	3,656,127	3,498,786	3,337,942	3,194,432	3,050,754	2,939,494	2,810,756	2,682,185	2,564,920	2,434,702	2,980,744
4	1110500	Misc. Deferred DB Sundry & Current	-	-	-	-	-	-	8,151,426	-	-	-	-	-	-
5	1131014	Deferred Charge Current - Emission Credits	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	365,000	344,000
6	1110072	PREPAID EXP-FINE INS	0	0	0	0	0	0	107369	113947	102386	90697	79008	69603	
7	1110073	PREPAID EXP-GNRL EXCESS	0	0	0	0	0	0	7339388	6664599	5989810	5315021	4640232	4007083	
8		TOTAL	\$ 9,321,656	\$ 8,454,643	\$ 8,299,332	\$ 7,110,735	\$ 7,124,985	\$ 5,929,361	\$ 15,504,044	\$ 14,207,268	\$ 13,019,871	\$ 11,814,502	\$ 10,970,977	\$ 9,720,001	\$ 10,029,115

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
DEFERRED DEBITS			Schedule P-4.1												
Line No.	G/L Account No.	Account Description	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
1	1360020	Deferred Charge-Emission Credits	1,093,283	1,093,283	1,101,370	1,067,774	1,067,774	1,067,774	868,810	868,810	858,394	774,419	774,419	774,419	791,829
2	1333500	Preliminary Survey & Investigation	1,682,036	1,697,145	1,716,354	-	-	13,749	13,749	13,749	26,919	26,919	26,919	42,933	42,933
3		SUB-TOTAL	\$ 2,775,319	\$ 2,790,428	\$ 2,817,724	\$ 1,067,774	\$ 1,067,774	\$ 1,081,523	\$ 882,559	\$ 882,559	\$ 885,313	\$ 801,338	\$ 801,338	\$ 817,352	\$ 834,762

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

EMPLOYEES WITHHOLDING

Schedule P-5.1

Line No.	G/L Account No.	Account Description	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
1	2126000	A/P-Employee (Reconciliation Account)	(27262)	(37175)	(8868)	(33530)	(31047)	(28155)	(20935)	(20737)	(38610)	(17936)	(37174)	(15981)	(14644)
2	2126020	A/P Payroll Ded For United Way	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)	(37,325)
3	2126022	A/P Payroll Ded Union Dues	-	-	-	-	-	-	-	-	-	-	-	-	0
4	2126023	A/P Payroll Ded Pipac	-	-	-	-	-	-	-	-	-	-	-	-	0
5	2160019	Employee Rsp Deferred	(1,428,060)	(1,374,747)	(1,368,538)	393,305	290	689	(1,353,074)	(1,353,299)	(1,338,994)	946	692	1,139	(1,282,675)
6	2160020	Employee Loan Repayment	(376,577)	(381,485)	(381,017)	(382,877)	-	214	(391,081)	(400,637)	(405,981)	(813)	(990)	(139)	(428,861)
7	2160027	Employee Rsp Non-Deferred	(19,606)	(16,294)	(16,113)	48	31	31	(23,833)	(29,302)	(33,481)	1	-	-	(97,947)
8	2165002	Emp Disability Ins Tax Deds	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2165003	Amts Withld For Emp Fit	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2165004	Emp Deds Fed Social Security	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2126028	A/P Payroll Ded Credit Union	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2160012	Employee Park/Varpool	-	(473)	(947)	(1,420)	(473)	(947)	(1,521)	(575)	(1,149)	(1,724)	(575)	(1,149)	-
13		TOTAL	\$ (1,888,830)	\$ (1,847,499)	\$ (1,812,808)	\$ (61,799)	\$ (68,524)	\$ (65,493)	\$ (1,827,769)	\$ (1,841,875)	\$ (1,855,540)	\$ (56,851)	\$ (75,372)	\$ (53,455)	\$ (1,861,452)

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2012

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

CURRENT AND ACCRUED LIABILITIES

Schedule P-6.1

Line No.	G/L Account No.	Account Description	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
1	2120212	A/P-Retiree Billings-Dental	-	-	-	-	-	-	-	-	-	-	-	-	-
2	2120214	A/P-Retiree Billings-Medical	-	-	-	-	-	-	-	-	-	-	-	-	-
3	2126101	Goods Received/Invoice Received Clearing Account	(2,204,024)	(2,557,788)	(2,456,028)	(1,930,519)	(1,761,629)	(2,944,420)	(3,217,454)	(2,033,319)	(2,299,772)	(1,368,623)	(668,381)	(1,710,353)	(1,585,365)
4	2129018	A/P-Fwsc	(205,036)	(194,350)	(205,392)	(207,041)	(197,014)	(122,125)	(194,681)	(157,663)	(153,532)	(155,508)	(158,362)	(191,492)	(208,738)
5	2126060	Strategic Collaboration Liability	(916,412)	(916,412)	(968,933)	(943,500)	(982,455)	(979,008)	(952,109)	(950,431)	(951,008)	(954,243)	(986,038)	(916,412)	(927,439)
6	2126061	A/P - ACN	(968,002)	(1,481,632)	(1,487,241)	(1,046,492)	(715,172)	(530,582)	(280,274)	(307,206)	(188,089)	(184,071)	(204,772)	(257,946)	(553,855)
7	2126064	A/P - CSI	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228
8	2126069	Fleet Lease & License Payments	6,105	(15,664)	(16,020)	(148,354)	(68,605)	8,318	(247,109)	(168,939)	59,574	(101,434)	(28,655)	587,228	840,208
9	2500071 &	Workers Comp Reserve	(34,786,983)	(34,786,983)	(34,786,983)	(34,611,118)	(34,611,118)	(34,611,118)	(35,237,783)	(35,237,783)	(35,237,783)	(35,549,899)	(35,549,899)	(35,549,899)	(37,187,828)
10	2160056	Vacation Accrual	(30,618,507)	(28,493,880)	(32,639,896)	(37,963,356)	(39,639,863)	(40,786,774)	(42,616,984)	(39,435,280)	(36,363,025)	(34,612,130)	(32,432,607)	(30,136,735)	(27,973,087)
[a]		Liability represents the payable balance for capitalized goods.													
FF		SUB-TOTAL	<u>\$ (69,689,631)</u>	<u>\$ (68,443,481)</u>	<u>\$ (72,557,065)</u>	<u>\$ (76,847,152)</u>	<u>\$ (77,972,428)</u>	<u>\$ (79,962,481)</u>	<u>\$ (82,743,166)</u>	<u>\$ (78,287,393)</u>	<u>\$ (75,130,407)</u>	<u>\$ (72,922,680)</u>	<u>\$ (70,025,486)</u>	<u>\$ (68,172,381)</u>	<u>\$ (67,592,876)</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

TEST YEAR FORECASTED REFUNDABLE PROGRAM COSTS
(\$ in Thousands)

Schedule Q

<u>Refundable Programs</u>	<u>Forecasted 2012 Test Year Costs</u>
California Alternate Rates for Energy Account (CAREEA)	\$ 6,500
Conservation Expense Account (CEA) *	-
California Solar Initiative Balancing Account (CSIBA)	-
Direct Assistance Program Balancing Account (DAPBA) *	72,285.0
Demand Management Program Balancing Account (DSMBA) *	127,965.0
Distribution Integrity Management Program Balancing Account (DIMPBA)	-
Hazardous Substance Cost Recovery Account (HSCRA)	6,300.0
Research Development & Demonstration Expense Account (RDDEA)	13,000.0
Self-Generation Program Memorandum Account (SGPMA)	13,790.0
	-
Total Refundable O&M (excl pension/pbop)	<u><u>\$ 239,840</u></u>

* Includes overheads for payroll taxes, vacation, and sick time.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2012**

GOODS AND SERVICES

Schedule R

Source:	SCG FERC Form 1, 2009
Operation Expense	\$ 2,467,790,270
Maintenance Expenses	\$ 116,797,944
Commodity Portion	\$ (1,349,322,036)
	\$ 1,235,266,178
Lead Lag Items to make FERC number comparable:	
Deferred Taxes	\$ 107,487,000
Property/As Valorem/Pass-Through Taxes	261,397,335
Federal Income Taxes - Current	35,000,000
CA Corporate Franchise Taxes	22,000,000
Depreciation Provision	290,215,000
Total FERC O&M Expense	\$ 1,951,365,513
Goods & Services Check	(36,848,000)

Purpose of workpaper:

To reconcile the 2009 FERC O&M Expense to the 2009 Lead Lag Study O&M Expense