

# TABLE 1

## Transportation Rate Revenues

### Southern California Gas Company

#### 2005 BIENNIAL COST ALLOCATION PROCEEDING

#### *Embedded Cost Approach*

Final Sept 2, 2003

		Present Jan-1-03	Proposed Revenues	Increase (Decrease)	%Change	
		A	B	C	D	
<< thousands of dollars >>						
<b>1</b>	<b><u>CORE</u><sup>1,2/</sup></b>					
	<b>Residential</b>	\$1,162,576	\$1,157,962	(\$4,614)	-0.4%	<b>1</b>
<b>2</b>	<b>Large Master Meter</b>	\$3,466	\$2,649	(\$817)	-23.6%	<b>2</b>
<b>3</b>	<b>Commercial &amp; Ind</b>	\$219,813	\$219,090	(\$723)	-0.3%	<b>3</b>
<b>4</b>	<b>NGV</b>	\$9,613	\$7,006	(\$2,607)	-27.1%	
<b>5</b>	<b>Gas A/C</b>	\$231	\$179	(\$52)	-22.4%	<b>5</b>
<b>6</b>	<b>Gas Engine</b>	\$5,503	\$3,185	(\$2,318)	-42.1%	<b>6</b>
<b>7</b>	<b>TOTAL CORE</b>	\$1,401,201	\$1,390,070	(\$11,131)	-0.8%	<b>7</b>
<b><u>NONCORE</u><sup>2/</sup></b>						
<b>8</b>	<b>Commercial &amp; Ind</b>	\$56,158	\$81,693	\$25,535	45.5%	<b>8</b>
<b>9</b>	<b>Electric Genr<sup>3/</sup></b>	\$58,091	\$105,283	\$47,192	81.2%	<b>9</b>
<b>10</b>	<b>Retail Noncore Total</b>	\$114,249	\$186,976	\$72,727	63.7%	<b>10</b>
<b><u>WHOLESALE</u><sup>2/</sup></b>						
<b>11</b>	<b>Long Beach</b>	\$2,405	\$4,368	\$1,964	81.7%	<b>11</b>
<b>12</b>	<b>SDG&amp;E</b>	\$20,112	\$43,637	\$23,525	117.0%	<b>12</b>
<b>13</b>	<b>Southwest</b>	\$1,877	\$4,166	\$2,290	122.0%	<b>13</b>
<b>14</b>	<b>Vernon</b>	\$1,852	\$4,340	\$2,489	134.4%	<b>14</b>
<b>15</b>	<b>Wholesale Total</b>	\$26,245	\$56,512	\$30,267	115.3%	<b>15</b>
<b><u>INTERNATIONAL</u><sup>2/</sup></b>						
<b>16</b>	<b>DGN</b>	\$976	\$1,825	\$849	87.0%	<b>16</b>
<b>17</b>	<b>Unalloc. Costs to NSBA</b>	\$15,159	\$0			<b>17</b>
<b>18</b>	<b>Unbundled Storage</b>	\$21,000	\$22,704	(\$13,454)	-37.2%	
<b>19</b>	<b>Public Purpose</b>	\$112,595	\$112,627	\$32	0.0%	<b>19</b>
<b>20</b>	<b>SYSTEM TOTALS</b>	\$1,691,424	\$1,770,714	\$79,290	4.7%	<b>20</b>
<b>21</b>	<b>EOR Revenues</b>	\$22,777	\$20,095	(\$2,682)	-11.8%	<b>21</b>

<sup>1/</sup> Core rates include recovery for Interstate Pipeline Demand Charges.

<sup>2/</sup> These rates do not reflect an estimate of revenue credits due to the collection of transmission revenues through firm receipt point demand charges as filed by SoCalGas in the FRCA proceeding.

<sup>3/</sup> Includes Common EG Adjustment of \$12.9 million for proposed rates.

**TABLE 2**  
**Core Transportation Rates**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
***Embedded Cost Approach***

Final Sept 2, 2003 Customer Class	Throughput or Customers	Rates in Effect Jan-1-03		Proposed Rates			
		Rate	Revenue	Rate	Revenue		
A	B	C	D	E	F		
	Mth	\$/th	\$1,000	\$/th	\$1,000		
<b><u>RESIDENTIAL SERVICE</u></b>							
<b>1</b>	<b>Customer Charge</b>					<b>1</b>	
<b>2</b>	<b>Single Family</b>	3,516,116	\$5.00	\$210,967	\$5.00	\$210,967	<b>2</b>
<b>3</b>	<b>Multi-Family</b>	1,583,408	\$5.00	\$95,004	\$5.00	\$95,004	<b>3</b>
<b>4</b>	<b>Small Master Meter</b>	43,698	\$5.00	\$2,622	\$5.00	\$2,622	<b>4</b>
<b>5</b>	<b>Submeter Credit - Daily Rate</b>		<b>(\$0.30805)</b>	<b>(\$16,419)</b>	<b>(\$0.30805)</b>	<b>(\$16,419)</b>	<b>5</b>
<b>6</b>	<b>Baseline Rate</b>	1,784,907	\$0.25589	\$456,734	\$0.25589	\$456,734	<b>6</b>
<b>7</b>	<b>Non-Baseline Rate</b>	945,743	\$0.43740	\$413,668	\$0.43252	\$409,053	<b>7</b>
<b>8</b>	<b>Subtotal Residential</b>	2,730,650	\$0.42575	\$1,162,576	\$0.42406	\$1,157,962	<b>8</b>
	composite rate ratio=		1.042		1.031		
<b><u>Large Master Meter</u></b>							
<b>9</b>	<b>Customer Charge</b>	81	\$285.08	\$277	\$314.00	\$305	<b>9</b>
<b>10</b>	<b>Baseline Rate</b>	10,905	\$0.18857	\$2,056	\$0.13917	\$1,518	<b>10</b>
<b>11</b>	<b>Non-Baseline Rate</b>	4,335	\$0.26116	\$1,132	\$0.19059	\$826	<b>11</b>
<b>12</b>	<b>Total Lg Master Mtr</b>	15,241	\$0.22740	\$3,466	\$0.17382	\$2,649	<b>12</b>
<b>13</b>	<b>TOTAL RESIDENTIAL</b>	2,745,891	\$0.42465	\$1,166,042	\$0.42267	\$1,160,611	<b>13</b>
<b><u>SCHEDULE G-10 SERVICE <sup>1/</sup></u></b>							
<b>14</b>	<b>Customer Charge 1 <sup>1/</sup></b>	105,106	\$10.00	\$12,613	\$15.00	\$18,919	<b>14</b>
<b>15</b>	<b>Customer Charge 2</b>	107,640	\$15.00	\$19,375	\$15.00	\$19,375	<b>15</b>
<b>16</b>	<b>Tier 1</b> 100/250	79,218	\$0.41018	\$32,493	\$0.25184	\$19,950	<b>16</b>
<b>17</b>	<b>Tier 2</b> 4,167	516,229	\$0.22546	\$116,387	\$0.22651	\$116,930	<b>17</b>
<b>18</b>	<b>Tier 3</b> Over	392,540	\$0.09921	\$38,944	\$0.11187	\$43,915	<b>18</b>
<b>19</b>	<b>TOTAL G-10 SERVICE</b>	987,986	\$0.22249	\$219,813	\$0.22175	\$219,090	<b>19</b>

<sup>1/</sup> Customer Charge 1 is applicable to all customers with annual usage less than 1,000 therms per year.  
Tier 1 usage equals the first 250 therms per month in Dec - March, and the first 100 therms per month in April - Nov.  
Tier 2 usage equals the first 4,167 therms per month less Tier 1 usage. All excess usage is billed at the Tier 3 rate.

**TABLE 3**  
**Other Core Transportation Rates**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
*Embedded Cost Approach*

Final Sept 2, 2003 Customer Class	Throughput or Customers	Rates in Effect Jan-1-03		Proposed Rates			
		Rate	Revenue	Rate	Revenue		
A	B	C	D	E	F		
	Mth	\$/th	\$1,000	\$/th	\$1,000		
<b><u>NATURAL GAS VEHICLES</u></b>							
				<<Sempra-wide>>			
<b>1</b>	<b>Customer Charge, P-1</b>	59	\$13	\$9	\$13	\$9	<b>1</b>
<b>2</b>	<b>Customer Charge, P-2A</b>	169	\$65	\$132	\$65	\$132	<b>2</b>
<b>3</b>	<b>Uncompressed Rate</b>	78,877	\$0.11249	\$8,872	\$0.07078	\$5,583	<b>3</b>
<b>4</b>	<b>Compressed Rate Adder</b>	1,712	\$0.35000	\$599	\$0.74846	\$1,281	<b>4</b>
<b>5</b>	<b>TOTAL NGV SERVICE</b>	78,877	\$0.12187	\$9,613	\$0.08882	\$7,006	<b>5</b>
<b><u>NON-RESIDENTIAL GAS A/C</u></b>							
<b>6</b>	<b>Customer Charge</b>	22	\$150	\$40	\$150	\$40	<b>6</b>
<b>7</b>	<b>Volumetric Rate</b>	1,908	\$0.10008	\$191	\$0.07296	\$139	<b>7</b>
<b>8</b>	<b>TOTAL A/C SERVICE</b>	1,908	\$0.12083	\$231	\$0.09372	\$179	<b>8</b>
<b><u>GAS ENGINES</u></b>							
<b>1</b>	<b>Customer Charge</b>	1,094	\$50	\$656	\$50	\$656	
<b>2</b>	<b>Volumetric</b>	27,938	\$0.17347	\$4,846	\$0.09051	\$2,529	
<b>3</b>	<b>TOTAL GAS ENGINES</b>	27,938	\$0.19696	\$5,503	\$0.11400	\$3,185	

**TABLE 4**  
**Firm Noncore Transportation Rates**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
***Embedded Cost Approach***

Final Sept 2, 2003 Customer Class		Throughput	Rates in Effect Jan-1-03		Proposed Rates			
A	B		C	D	E	F		
		Mth	\$/th	\$1,000	\$/th	\$1,000		
<b><u>WHOLESALE</u></b>								
<b><u>LONG BEACH</u></b>								
<b>1</b>	<b>Volumetric Rate</b>	102,382	\$0.02302	\$2,356	\$0.04122	\$4,220	<b>1</b>	
<b>2</b>	<b>+ ITCS</b>	102,382	\$0.00047	\$48	\$0.00145	\$148	<b>2</b>	
<b>3</b>	<b>TOTAL</b>	102,382	\$0.02349	\$2,405	\$0.04267	\$4,368	<b>3</b>	
<b><u>SDG&amp;E</u></b>								
<b>4</b>	<b>Volumetric Rate</b>	1,143,763	\$0.01711	\$19,574	\$0.03670	\$41,980	<b>4</b>	
<b>5</b>	<b>+ ITCS</b>	1,143,763	\$0.00047	\$538	\$0.00145	\$1,656	<b>5</b>	
<b>6</b>	<b>TOTAL</b>	1,143,763	\$0.01758	\$20,112	\$0.03815	\$43,637	<b>6</b>	
<b><u>SOUTHWEST GAS</u></b>								
<b>7</b>	<b>Volumetric Rate</b>	87,098	\$0.02107	\$1,836	\$0.04639	\$4,040	<b>7</b>	
<b>8</b>	<b>+ ITCS</b>	87,098	\$0.00047	\$41	\$0.00145	\$126	<b>8</b>	
<b>9</b>	<b>TOTAL</b>	87,098	\$0.02155	\$1,877	\$0.04783	\$4,166	<b>9</b>	
<b><u>VERNON</u></b>								
<b>10</b>	<b>Volumetric Rate</b>	98,373	\$0.01835	\$1,805	\$0.04267	\$4,198	<b>10</b>	
<b>11</b>	<b>+ ITCS</b>	98,373	\$0.00047	\$46	\$0.00145	\$142	<b>11</b>	
<b>12</b>	<b>TOTAL</b>	98,373	\$0.01882	\$1,852	\$0.04412	\$4,340	<b>12</b>	
<b><u>INTERNATIONAL</u></b>								
<b><u>DGN</u></b>								
<b>13</b>	<b>Volumetric Rate</b>	47,294	\$0.02017	\$954	\$0.03714	\$1,757	<b>13</b>	
<b>14</b>	<b>+ ITCS</b>	47,294	\$0.00047	\$22	\$0.00145	\$68	<b>14</b>	
<b>15</b>	<b>TOTAL</b>	47,294	\$0.02064	\$976	\$0.03859	\$1,825	<b>15</b>	
<b>16</b>	<b>Brokerage Fees</b>	0	\$0.00266	\$0	\$0.00266	\$0	<b>16</b>	

**TABLE 5**  
**Firm Noncore Commercial & Industrial Rates**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
***Embedded Cost Approach***

	Final Sept 2, 2003	Throughput or Customers	Rates in Effect		Proposed Rates		
			Jan-1-03 Rate	Revenues	Rate	Revenues	
	A	B	C	D	E	F	
		Mth	\$/th	\$1,000	\$/th	\$1,000	
	<b><u>DISTRIBUTION SERVICE</u></b>						
<b>1</b>	<b>Customer Charge</b>	645	\$350	\$2,709	\$375	\$2,903	<b>1</b>
	<b><u>Volumetric Rates</u></b>						
<b>2</b>	Tier 1      0-250k	149,593	\$0.10856	\$16,240	\$0.15829	\$23,680	<b>2</b>
<b>3</b>	Tier 2      250-1000k	249,063	\$0.06707	\$16,705	\$0.09780	\$24,359	<b>3</b>
<b>4</b>	Tier 3      1-2 million	122,006	\$0.04053	\$4,945	\$0.05910	\$7,211	<b>4</b>
<b>5</b>	Tier 4      Over	362,556	\$0.02157	\$7,821	\$0.03145	\$11,403	<b>5</b>
<b>6</b>	<b>Volumetric totals</b>	<b>883,219</b>	<b>\$0.05175</b>	<b>\$45,711</b>	<b>\$0.07547</b>	<b>\$66,653</b>	<b>6</b>
<b>7</b>	<b>Total Distribution</b>	<b>883,219</b>	<b>\$0.05482</b>	<b>\$48,420</b>	<b>\$0.07875</b>	<b>\$69,555</b>	<b>7</b>
	<b><u>TRANSMISSION SERVICE</u></b>						
<b>8</b>	<b>Customer Charge</b>	34	\$700	\$286	\$750	\$306	<b>8</b>
	<b><u>Volumetric Rates</u></b>						
<b>9</b>	Tier 1      1-2 million	37,381	\$0.06100	\$2,280	\$0.08895	\$3,325	<b>9</b>
<b>10</b>	Tier 2      Over	338,329	\$0.01353	\$4,577	\$0.01973	\$6,674	<b>10</b>
<b>11</b>	<b>Volumetric totals</b>	<b>375,711</b>	<b>\$0.01825</b>	<b>\$6,857</b>	<b>\$0.02661</b>	<b>\$9,999</b>	<b>11</b>
<b>12</b>	<b>Total Transmission</b>	<b>375,711</b>	<b>\$0.01901</b>	<b>\$7,143</b>	<b>\$0.02743</b>	<b>\$10,305</b>	<b>12</b>
<b>13</b>	<b>+ITCS</b>	1,258,930	\$0.00047	\$595	\$0.00146	\$1,832	<b>13</b>
<b>14</b>	<b>TOTAL NONCORE C&amp;I</b>	1,258,930	\$0.04461	\$56,158	\$0.06489	\$81,693	<b>14</b>

**TABLE 6**  
**Firm Noncore Electric Generation Rates**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
**Embedded Cost Approach**

Final Sept 2, 2003

		Rates in Effect							
		Jan-1-03		Proposed Rates					
		Throughput	Rate	Revenue	Rate	Revenue			
A	B	C	D	E	F				
		Mth	\$/th	\$1,000	\$/th	\$1,000			
<b>&lt;&lt; Before Sempra-wide Adjustment &gt;&gt;</b>									
<b><u>A: Small EG = Annual Usage less than 3 million therms</u></b>									
<b>1</b>	<b>Customer Charge</b>	96	\$50	\$58	\$50	\$58	<b>1</b>		
<b>2</b>	<b>Volumetric Rate</b>	53,612	\$0.05074	\$2,721	\$0.09152	\$4,906	<b>2</b>		
<b>3</b>	<b>ITCS</b>	53,612	\$0.00047	\$25	\$0.00146	\$78	<b>3</b>		
<b>4</b>	<b>Total Volumetric Rate</b>	53,612	\$0.05122	\$2,746	\$0.09297	\$4,985	<b>4</b>		
<b>5</b>	<b>Class Average Rate</b>	53,612	\$0.05229	\$2,803	\$0.09405	\$5,042	<b>5</b>		
<b><u>B: Large EG = Annual Usage equal to or greater than 3 million therms</u></b>									
<b>6</b>	<b>Customer Charge</b>	58	\$0	\$0	\$0		<b>6</b>		
<b>7</b>	<b>Volumetric Rate</b>	2,000,327	\$0.02389	\$47,794	\$0.04219	\$84,395	<b>7</b>		
<b>8</b>	<b>ITCS</b>	2,000,327	\$0.00047	\$945	\$0.00146	\$2,911	<b>8</b>		
<b>9</b>	<b>Total</b>	2,000,327	\$0.02437	\$48,739	\$0.04365	\$87,306	<b>9</b>		
<b>10</b>	<b>Total Elec Generation</b>	2,053,939	\$0.02509	\$51,543	\$0.04496	\$92,348	<b>10</b>		
<b>&lt;&lt; After Sempra-wide Adjustment = Tariff Rates &gt;&gt;</b>									
<b><u>A: Small EG = Annual Usage less than 3 million therms</u></b>									
<b>11</b>	<b>Customer Charge</b>	96	\$50	\$58	\$50	\$58	<b>11</b>		
<b>12</b>	<b>Volumetric Rate</b>	53,612	\$0.05709	\$3,061	\$0.11073	\$5,937	<b>12</b>		
<b>13</b>	<b>ITCS</b>	53,612	\$0.00047	\$25	\$0.00146	\$78	<b>13</b>		
<b>14</b>	<b>Total Volumetric Rate</b>	53,612	\$0.05756	\$3,086	\$0.11219	\$6,015	<b>14</b>		
<b>15</b>	<b>Class Average Rate</b>	53,612	\$0.05864	\$3,144	\$0.11326	\$6,072	<b>15</b>		
<b>16</b>	<b>Sempra Adjustment Small EG</b>		0.00635	\$340	0.01922	\$1,030	<b>16</b>		
<b><u>B: Large EG = Annual Usage equal to or greater than 3 million therms</u></b>									
<b>17</b>	<b>Customer Charge</b>	58	\$0	\$0	\$0	\$0	<b>17</b>		
<b>18</b>	<b>Volumetric Rate</b>	2,000,327	\$0.02700	\$54,002	\$0.04814	\$96,300	<b>18</b>		
<b>19</b>	<b>ITCS</b>	2,000,327	\$0.00047	\$945	\$0.00146	\$2,911	<b>19</b>		
<b>20</b>	<b>Total Volumetric Rate</b>	2,000,327	\$0.02747	\$54,947	\$0.04960	\$99,211	<b>20</b>		
<b>21</b>	<b>Sempra Adjustment Large EG</b>		0.00310	\$6,208	0.00595	\$11,905	<b>21</b>		
	<b>Sempra Adjustment Total EG</b>			<u>\$6,548</u>		<u>\$12,935</u>			
<b>22</b>	<b>Total Elec Generation</b>	2,053,939	\$0.02828	\$58,091	\$0.05126	\$105,283	<b>22</b>		

**TABLE 7**  
**Interruptible Noncore Transportation Rates**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
***Embedded Cost Approach***

Final Sept 2, 2003		Firm Service	Interruptible Service			
A	B	C	D	E		
<b><u>G-30 DISTRIBUTION SERVICE</u></b>						
<b>1</b>	<b>Customer Charge</b>	\$/month	\$375	\$375	<b>1</b>	
<b><u>Volumetric Rates</u></b>						
<b>2</b>	Tier 1	c/th	\$0.15829	130%	\$0.20578	<b>2</b>
<b>3</b>	Tier 2	c/th	\$0.09780	130%	\$0.12714	<b>3</b>
<b>4</b>	Tier 3	c/th	\$0.05910	130%	\$0.07684	<b>4</b>
<b>5</b>	Tier 4	c/th	\$0.03145	130%	\$0.04089	<b>5</b>
<b>6</b>	ITCS	c/th	\$0.00146		\$0.00146	<b>6</b>
<b><u>G-30 TRANSMISSION SERVICE</u></b>						
<b>7</b>	<b>Customer Charge</b>	\$/month	\$750		\$750	<b>7</b>
<b><u>Volumetric Rates</u></b>						
<b>8</b>	Tier 1	c/th	\$0.08895	130%	\$0.11563	<b>8</b>
<b>9</b>	Tier 2	c/th	\$0.01973	130%	\$0.02565	<b>9</b>
<b>10</b>	ITCS	c/th	\$0.00146		\$0.00146	<b>10</b>
<b><u>SMALL EG SERVICE, after Sempra-wide Adjustment</u></b>						
<b>11</b>	<b>Customer Charge</b>	\$/month	\$50		\$50	<b>11</b>
<b>12</b>	<b>Volumetric Rate</b>	c/th	\$0.11073	130%	\$0.13819	<b>12</b>
<b>13</b>	ITCS	c/th	\$0.00146		\$0.00146	<b>13</b>
<b><u>LARGE EG SERVICE, after Sempra-wide Adjustment</u></b>						
<b>14</b>	<b>Volumetric Rate</b>	c/th	\$0.04814	130%	\$0.06080	<b>14</b>
<b>15</b>	ITCS	c/th	\$0.00146		\$0.00146	<b>15</b>
<b><u>WHOLESALE &amp; INTERNATIONAL</u></b>						
<b>16</b>	<b>Long Beach</b>	c/th	\$0.04122	130%	\$0.05359	<b>16</b>
<b>17</b>	<b>SDG&amp;E</b>	c/th	\$0.03670	130%	\$0.04771	<b>17</b>
<b>18</b>	<b>Southwest Gas</b>	c/th	\$0.04639	130%	\$0.06030	<b>18</b>
<b>19</b>	<b>Vernon</b>	c/th	\$0.04267	130%	\$0.05547	<b>19</b>
<b>20</b>	<b>DGN</b>	c/th	\$0.03714	130%	\$0.04829	<b>20</b>
<b>21</b>	ITCS	c/th	\$0.00145		\$0.00145	<b>21</b>

**TABLE 8**  
**Noncore Peaking Service Rates**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
***Embedded Cost Approach***

Final Sept 2, 2003		Monthly Customer Charge	Reservation Charge	Volumetric Charge	Overrun Charge	
A	B	C	D	E		
	\$1	c/th	c/th	c/th	c/th	
<b>&lt;&lt; <u>PRESENT RATES</u> &gt;&gt;</b>						
<b>1</b>	G-30 Distribution	\$1,270	3.872	0.335	8.803	<b>1</b>
<b>2</b>	G-30 Transmission	\$1,770	1.109	0.335	2.770	<b>2</b>
<b>3</b>	EOR	\$2,090	1.368	0.771	4.129	<b>3</b>
<b>4</b>	Small Elec Generation	\$250	3.511	1.122	8.955	<b>4</b>
<b>5</b>	Large Elec Generation	\$12,510	1.332	0.798	4.120	<b>5</b>
<b>6</b>	Long Beach	\$15,540	1.288	0.524	3.523	<b>6</b>
<b>7</b>	San Diego Gas & Electric	\$19,670	1.195	0.513	2.638	<b>7</b>
<b>8</b>	Southwest Gas	\$11,400	1.267	0.537	3.232	<b>8</b>
<b>9</b>	Vernon	\$8,530	1.208	0.419	2.823	<b>9</b>
<b>10</b>	DGN	\$8,280	1.217	0.415	3.096	<b>10</b>
<b>&lt;&lt; <u>PROPOSED RATES</u> &gt;&gt;</b>						
<b>11</b>	G-30 Distribution	\$2,116	3.566	1.948	11.298	<b>11</b>
<b>12</b>	G-30 Transmission	\$2,948	1.814	1.629	6.055	<b>12</b>
<b>13</b>	EOR	\$4,801	2.036	2.447	7.736	<b>13</b>
<b>14</b>	Small Elec Generation	\$2,331	2.035	4.065	16.828	<b>14</b>
<b>15</b>	Large Elec Generation	\$8,889	2.036	2.404	7.440	<b>15</b>
<b>16</b>	Long Beach	\$41,415	1.859	1.714	6.400	<b>16</b>
<b>17</b>	San Diego Gas & Electric	\$56,257	1.793	1.755	5.723	<b>17</b>
<b>18</b>	Southwest Gas	\$62,531	1.927	1.787	7.175	<b>18</b>
<b>19</b>	Vernon	\$70,456	1.778	1.567	6.618	<b>19</b>
<b>20</b>	DGN	\$12,191	1.778	1.564	5.789	<b>20</b>

**TABLE 9A**  
**System Cost Allocation & Revenue Requirements**  
**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
*Embedded Cost Approach*

<b>Final Sept 2, 2003</b>									
	<b>DESCRIPTION</b>	<b>Core</b>	<b>Retail Noncore</b>	<b>EOR</b>	<b>Noncore Wholesale</b>	<b>Noncore Int'l</b>	<b>Unbundled Storage</b>	<b>SYSTEM TOTAL</b>	
								<< thousands of dollars >>	
1	<b>Initial Base Margin</b>	\$1,255,467	\$105,155		\$27,851	\$962		\$1,389,435	
2	Scale to Current Margin	(\$0)	(\$0)		(\$0)	(\$0)		(\$0)	
3	EOR Adjustments	(\$15,481)	(\$1,297)	\$17,140	(\$351)	(\$12)		(\$0)	
4	<b>BASE MARGIN</b>	\$1,239,986	\$103,858	\$17,140	\$27,500	\$951		\$1,389,435	
	<b><u>Other Operating Costs and Revenues</u></b>								
5	Storage Revenues	\$42,866	\$0	\$0	\$0	\$0	\$22,683	\$65,549	
6	Load Balancing Revenues	\$0	\$8,730	\$995	\$3,773	\$125		\$13,622	
7	Exchange Revs & Interutility Transactions	\$370	\$295	\$0	\$132	\$4		\$801	
8	Core Brokerage Fee Adjmn (w/o FF&U)	(\$7,618)	\$0	\$0	\$0	\$0		(\$7,618)	
9	Noncore Brokerage Fee Adjustment	\$0	\$0	\$0	\$0	\$0		\$0	
10	AEAP Rewards for DSM Programs	\$0	\$0	\$0	\$0	\$0		\$0	
11	Marketing Exclusions: DSM & DAP	<< Recovered through PPP fees							\$0
12	RD&D "Common Good"	<< Recovered through PPP fees							\$0
13	Fuel Cell Equipment Revenues	(\$358)	(\$30)	\$0	(\$8)	(\$0)		(\$396)	
14	Unaccounted For Gas	\$41,077	\$8,240	\$3,493	\$3,333	\$47		\$56,191	
15	CCSI for Load Balancing	\$0	\$0	\$0	\$0	\$0		\$0	
16	Well Incidents & Surface Leaks	\$120	\$24	\$0	\$10	\$0		\$155	
17	Subtotal	\$76,456	\$17,260	\$4,488	\$7,241	\$176	\$22,683	\$128,304	
	<b><u>Transition Costs</u></b>								
18	MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0	\$0		\$0	
19	Pitco/Popco Transition Cost	\$0	\$0	\$0	\$0	\$0		\$0	
20	ITCS	\$0	\$4,821	\$0	\$2,073	\$68		\$6,963	
21	Subtotal	\$0	\$4,821	\$0	\$2,073	\$68	\$0	\$6,963	
22	<b>Subtotal Revenues - Page 1</b>	\$1,316,441	\$125,940	\$21,629	\$36,814	\$1,195	\$22,683	\$1,524,702	

**TABLE 9B**  
**System Cost Allocation & Revenue Requirements**  
**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
*Embedded Cost Approach*

Final Sept 2, 2003								SYSTEM	
DESCRIPTION	Core	Retail Noncore	EOR	Noncore Wholesale	Noncore Intern'l	Unbundled Storage	TOTAL		
23	<b>Subtotal Revenues - Page 1</b>	\$1,316,441	\$125,940	\$21,629	\$36,814	\$1,195	\$22,683	\$1,524,702	23
	<b>REGULATORY ACCOUNTS</b>								
24	AB970 DG Incentive Funds (Self-Genr)	\$13,324	\$3,418	\$0	\$0	\$0		\$16,742	24
25	Affiliate Transaction Tracking Acct	\$0	\$0	\$0	\$0	\$0		\$0	25
26	Baseline Memo Acct	\$0	\$0	\$0	\$0	\$0		\$0	26
27	Brokerage Fee Balancing Acct	\$0	\$0	\$0	\$0	\$0		\$0	27
28	CEMA - Northridge	\$0	\$0	\$0	\$0	\$0		\$0	28
29	CEMA Double Refund Tracking Acct	\$0	\$0	\$0	\$0	\$0		\$0	29
30	Conserv Exp/Fuel Substitution Memo Acct	\$0	\$0	\$0	\$0	\$0		\$0	30
31	Core Fixed Cost Account (CFCA)	(\$93,531)	\$0	\$0	\$0	\$0		(\$93,531)	31
32	Econ Practicality Shortfall Memo Acct	\$0	\$78	\$0	\$0	\$0		\$78	32
33	El Paso Turned-Back Capacity Bal Acct	\$1,111	\$958	\$0	\$412	\$14		\$2,495	33
34	Enhanced Oil Recovery Acct	\$5,945	\$498	\$0	\$131	\$5		\$6,579	34
35	Hazardous Substance Cost Recovery Acct	\$6,855	\$5,910	\$0	\$2,542	\$84		\$15,391	35
36	Intervenor Award Memo Acct	\$0	\$0	\$0	\$0	\$0		\$0	36
37	Montebello Refund Memo Acct	\$0	\$0	\$0	\$0	\$0		\$0	37
38	Montebello True-Up Tracking Acct	\$0	\$0	\$0	\$0	\$0		\$0	38
39	Natural Gas Vehicles Account	(\$2,096)	(\$1,807)	\$0	(\$156)	(\$26)		(\$4,086)	39
40	NC Cost/Rev Memo Acct (ratepayer share)	\$0	\$0	\$0	\$0	\$0		\$0	40
41	Noncore Fixed Cost Account (NFCA)	\$0	\$37,941	\$0	\$16,316	\$539		\$54,795	41
42	NFCA Tracking (PDC subacct)	\$0	\$0	\$0	\$0	\$0		\$0	42
43	NFCA Tracking (MPO subacct)	\$0	\$0	\$0	\$0	\$0		\$0	43
44	NFCA Tracking (CCSI subacct)	\$0	\$0	\$0	\$0	\$0		\$0	44
45	NFCA Tracking (TOP subacct)	\$0	\$0	\$0	\$0	\$0		\$0	45
46	Noncore Storage Bal Acct (unsubscribed)	\$793	\$683	\$0	\$294	\$10		\$1,780	46
47	Noncore Storage Bal Acct (subscribed)	\$0	\$0	\$0	\$0	\$0		\$0	47
48	PITCO/POPCO Transition Cost Tracking Acct	(\$3)	(\$3)	\$0	(\$1)	(\$0)		(\$7)	48
49	Post Retirem Benefits Other than Pensions	\$0	\$0	\$0	\$0	\$0		\$0	49
50	Research Develop & Demo Exp Acct	\$0	\$0	\$0	\$0	\$0		\$0	50
51	Research Royalty Memo Acct	\$0	\$0	\$0	\$0	\$0		\$0	51
52	Wheeler Ridge Firm Access Charge MA	(\$898)	(\$75)	\$0	(\$20)	(\$1)		(\$994)	52
53	Subtotal Regulatory Accounts	(\$68,501)	\$47,602	\$0	\$19,517	\$624	\$0	(\$757)	53
54	<b>Subtotal Revenues - Page 2</b>	\$1,247,941	\$173,541	\$21,629	\$56,331	\$1,819	\$22,683	\$1,523,945	54

## TABLE 9C

### System Cost Allocation & Revenue Requirements

#### Southern California Gas Company

#### 2005 BIENNIAL COST ALLOCATION PROCEEDING

#### *Embedded Cost Approach*

Final Sept 2, 2003									
DESCRIPTION	Core	Retail Noncore	EOR	Noncore Wholesale	Noncore Intern'l	Unbundled Storage	SYSTEM TOTAL		
55	<b>Subtotal Revenues - Page 2</b>	\$1,247,941	\$173,541	\$21,629	\$56,331	\$1,819	\$22,683	\$1,523,945	55
56	Core Interstate Pipeline Demand Charges	\$138,313						\$138,313	56
57	Semprawide Rate Adjustments	\$881	\$12,935					\$13,817	57
58	EOR Adjustments	\$2,935	\$499	(\$1,534)	\$180	\$6	\$21	\$2,107	58
59	<b>Total Transportation Revenue Req</b>	<b>\$1,390,070</b>	<b>\$186,976</b>	<b>\$20,095</b>	<b>\$56,512</b>	<b>\$1,825</b>	<b>\$22,704</b>	<b>\$1,678,182</b>	59
60	<b>TOTAL TARIFF REVENUE REQ</b>	<b>\$1,390,070</b>	<b>\$186,976</b>	<b>n/a</b>	<b>\$56,512</b>	<b>\$1,825</b>	<b>\$22,704</b>	<b>\$1,658,087</b>	60
61	/ Average Year Throughput (Mdth)	384,260	331,287	n/a	143,162	4,729		863,438	61
62	<b>Average Tariff Transport Rate (¢/th)</b>	<b>36.175</b>	<b>5.644</b>	<b>n/a</b>	<b>3.947</b>	<b>3.859</b>		<b>19.203</b>	62
63	+ Public Purpose Programs ( <i>illustrative</i> )	\$101,189	\$11,438					\$112,627	63
64	<b>System Revenue Requirements</b>							<b>\$1,770,714</b>	64

**TABLE 10A**  
**Core Cost Allocation & Revenue Requirements**  
**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
*Embedded Cost Approach*

		<b>Final Sept 2, 2003</b>							
		<b>DESCRIPTION</b>	<b>Residential</b>	<b>C&amp;I G-10</b>	<b>NGV</b>	<b>Non-Resid A/C</b>	<b>Gas Engines</b>	<b>CORE TOTAL</b>	
<< thousands of dollars >>									
1	<b>Initial Base Margin</b>	\$1,069,156	\$178,239	\$5,079	\$154	\$2,839	\$1,255,467	1	
2	Scale to Current Margin	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	2	
3	EOR Adjustments	(\$13,184)	(\$2,198)	(\$63)	(\$2)	(\$35)	(\$15,481)	3	
4	<b>BASE MARGIN</b>	\$1,055,973	\$176,041	\$5,016	\$152	\$2,804	\$1,239,986	4	
<b><u>Other Operating Costs and Revenues</u></b>									
5	Storage Revenues	\$36,836	\$5,960	\$64	\$1	\$5	\$42,866	5	
6	Load Balancing Revenues	\$0	\$0	\$0	\$0	\$0	\$0	6	
7	Exchange Revs & Interutility Transactions	\$268	\$92	\$7	\$0	\$2	\$370	7	
8	Core Brokerage Fee Adj (w/o FF&U)	(\$5,444)	(\$1,959)	(\$156)	(\$4)	(\$55)	(\$7,618)	8	
9	Noncore Brokerage Fee Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	9	
10	AEAP Rewards for DSM Programs	\$0	\$0	\$0	\$0	\$0	\$0	10	
11	Marketing Exclusions: DSM & DAP	<< Recovered through PPP fees						\$0	11
12	RD&D "Common Good"	<< Recovered through PPP fees						\$0	12
13	Fuel Cell Equipment Revenues	(\$305)	(\$51)	(\$1)	(\$0)	(\$1)	(\$358)	13	
14	Unaccounted For Gas	\$39,727	\$1,242	\$79	\$2	\$28	\$41,077	14	
15	CCSI for Load Balancing	\$0	\$0	\$0	\$0	\$0	\$0	15	
16	Well Incidents & Surface Leaks	\$103	\$17	\$0	\$0	\$0	\$120	16	
17	Subtotal	\$71,185	\$5,300	(\$8)	(\$1)	(\$21)	\$76,456	17	
<b><u>Transition Costs</u></b>									
18	MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	18	
19	Pitco/Popco Transition Cost	\$0	\$0	\$0	\$0	\$0	\$0	19	
20	ITCS	\$0	\$0	\$0	\$0	\$0	\$0	20	
21	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	21	
22	<b>Subtotal Revenues - Page 1</b>	\$1,127,158	\$181,341	\$5,008	\$152	\$2,783	\$1,316,441	22	

**TABLE 10B**

**Core Cost Allocation & Revenue Requirements**

**Southern California Gas Company**

**2005 BIENNIAL COST ALLOCATION PROCEEDING**

*Embedded Cost Approach*

	Final Sept 2, 2003 DESCRIPTION	Residential	C&I G-10	NGV	Non-Resid A/C	Gas Engines	CORE TOTAL	
23	<b>Subtotal Revenues - Page 1</b>	\$1,127,158	\$181,341	\$5,008	\$152	\$2,783	\$1,316,441	23
	<b>REGULATORY ACCOUNTS</b>							
24	AB970 DG Incentive Funds (Self-Genr)	\$8,168	\$5,153	\$0	\$0	\$2	\$13,324	24
25	Affiliate Transaction Tracking Acct	\$0	\$0	\$0	\$0	\$0	\$0	25
26	Baseline Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	26
27	Brokerage Fee Balancing Acct	\$0	\$0	\$0	\$0	\$0	\$0	27
28	CEMA - Northridge	\$0	\$0	\$0	\$0	\$0	\$0	28
29	CEMA Double Refund Tracking Acct	\$0	\$0	\$0	\$0	\$0	\$0	29
30	Conserv Exp/Fuel Substitution Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	30
31	Core Fixed Cost Account (CFCA)	(\$66,837)	(\$24,048)	(\$1,920)	(\$46)	(\$680)	(\$93,531)	31
32	Econ Practicality Shortfall Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	32
33	El Paso Turned-Back Capacity Bal Acct	\$794	\$286	\$23	\$1	\$8	\$1,111	33
34	Enhanced Oil Recovery Acct	\$5,063	\$844	\$24	\$1	\$13	\$5,945	34
35	Hazardous Substance Cost Recovery Acct	\$4,899	\$1,763	\$141	\$3	\$50	\$6,855	35
36	Intervenor Award Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	36
37	Montebello Refund Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	37
38	Montebello True-Up Tracking Acct	\$0	\$0	\$0	\$0	\$0	\$0	38
39	Natural Gas Vehicles Account	(\$1,498)	(\$539)	(\$43)	(\$1)	(\$15)	(\$2,096)	39
40	NC Cost/Rev Memo Acct (ratepayer share)	\$0	\$0	\$0	\$0	\$0	\$0	40
41	Noncore Fixed Cost Account (NFCA)	\$0	\$0	\$0	\$0	\$0	\$0	41
42	NFCA Tracking (PDC subacct)	\$0	\$0	\$0	\$0	\$0	\$0	42
43	NFCA Tracking (MPO subacct)	\$0	\$0	\$0	\$0	\$0	\$0	43
44	NFCA Tracking (CCSI subacct)	\$0	\$0	\$0	\$0	\$0	\$0	44
45	NFCA Tracking (TOP subacct)	\$0	\$0	\$0	\$0	\$0	\$0	45
46	Noncore Storage Bal Acct (unsubscribed)	\$566	\$204	\$16	\$0	\$6	\$793	46
47	Noncore Storage Bal Acct (subscribed)	\$0	\$0	\$0	\$0	\$0	\$0	47
48	PITCO/POPCO Transition Cost Tracking Acct	(\$2)	(\$1)	(\$0)	(\$0)	(\$0)	(\$3)	48
49	Post Retirem Benefits Other than Pensions	\$0	\$0	\$0	\$0	\$0	\$0	49
50	Research Develop & Demo Exp Acct	\$0	\$0	\$0	\$0	\$0	\$0	50
51	Research Royalty Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	51
52	Wheeler Ridge Firm Access Charge MA	(\$765)	(\$127)	(\$4)	(\$0)	(\$2)	(\$898)	52
53	<b>Subtotal Regulatory Accounts</b>	(\$49,611)	(\$16,466)	(\$1,762)	(\$42)	(\$618)	(\$68,501)	53
54	<b>Subtotal Revenues - Page 2</b>	\$1,077,546	\$164,875	\$3,246	\$109	\$2,165	\$1,247,941	54

## TABLE 10C

### Core Cost Allocation & Revenue Requirements

#### Southern California Gas Company

#### 2005 BIENNIAL COST ALLOCATION PROCEEDING

#### *Embedded Cost Approach*

Final Sept 2, 2003 DESCRIPTION	Residential	C&I G-10	NGV	Non-Resid A/C	Gas Engines	CORE TOTAL	
55 Subtotal Revenues - Page 2	\$1,077,546	\$164,875	\$3,246	\$109	\$2,165	\$1,247,941	55
56 Core Interstate Pipeline Demand Charges	\$98,838	\$35,562	\$2,839	\$69	\$1,006	\$138,313	56
57 Core De-Averaging	(\$18,042)	\$18,042				\$0	57
58 Semprawide Rate Adjustments	\$0	\$0	\$881	\$0	\$0	\$881	58
59 EOR Adjustments	\$2,270	\$610	\$39	\$1	\$15	\$2,935	59
60 Total Transportation Revenue Req	<b>\$1,160,611</b>	<b>\$219,090</b>	<b>\$7,006</b>	<b>\$179</b>	<b>\$3,185</b>	<b>\$1,390,070</b>	60
61 TOTAL TARIFF REVENUE REQ	<b>\$1,160,611</b>	<b>\$219,090</b>	<b>\$7,006</b>	<b>\$179</b>	<b>\$3,185</b>	<b>\$1,390,070</b>	61
62 / Average Year Throughput (Mdth)	274,589	98,799	7,888	191	2,794	384,260	62
63 Average Tariff Transport Rate (¢/th)	<b>42.267</b>	<b>22.175</b>	<b>8.882</b>	<b>9.372</b>	<b>11.400</b>	<b>36.175</b>	63
64 Public Purpose Programs (illustrative)	\$73,290	\$26,801	\$710	\$19	\$371	\$101,189	64

**TABLE 11A**  
**Retail Noncore Cost Allocation & Revenue Requirements**

**Southern California Gas Company**  
**2005 BIENNIAL COST ALLOCATION PROCEEDING**  
*Embedded Cost Approach*

<b>Final Sept 2, 2003</b>		<b>C&amp;I</b>	<b>Small</b>	<b>Large</b>		<b>RETAIL</b>	
<b>DESCRIPTION</b>		<b>G-30</b>	<b>Elec Genr</b>	<b>Elec Genr</b>	<b>EOR</b>	<b>NONCORE</b>	
<< thousands of dollars >>							
1	<b>Initial Base Margin</b>	\$55,435	\$3,782	\$45,938	\$0	\$105,155	1
2	Scale to Current Margin	(\$0)	\$0	(\$0)	\$0	(\$0)	2
3	EOR Adjustments	(\$684)	(\$47)	(\$566)	\$17,140	\$15,844	3
4	<b>BASE MARGIN</b>	\$54,751	\$3,736	\$45,371	\$17,140	\$120,999	4
<b><u>Other Operating Costs and Revenues</u></b>							
5	Storage Revenues	\$0	\$0	\$0	\$0	\$0	5
6	Load Balancing Revenues	\$3,318	\$141	\$5,271	\$995	\$9,725	6
7	Exchange Revs & Interutility Transactions	\$113	\$5	\$178	\$0	\$295	7
8	Core Brokerage Fee Adj (w/o FF&U)	\$0	\$0	\$0	\$0	\$0	8
9	Noncore Brokerage Fee Adjustment	\$0	\$0	\$0	\$0	\$0	9
10	AEAP Rewards for DSM Programs	\$0	\$0	\$0	\$0	\$0	10
11	Marketing Exclusions: DSM & DAP	<< Recovered through PPP fees				\$0	11
12	RD&D "Common Good"	<< Recovered through PPP fees				\$0	12
13	Fuel Cell Equipment Revenues	(\$16)	(\$1)	(\$13)	\$0	(\$30)	13
14	Unaccounted For Gas	\$1,347	\$180	\$6,714	\$3,493	\$11,734	14
15	CCSI for Load Balancing	\$0	\$0	\$0	\$0	\$0	15
16	Well Incidents & Surface Leaks	\$9	\$0	\$15	\$0	\$24	16
17	Subtotal	\$4,770	\$325	\$12,164	\$4,488	\$21,749	17
<b><u>Transition Costs</u></b>							
18	MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0	\$0	18
19	Pitco/Popco Transition Cost	\$0	\$0	\$0	\$0	\$0	19
20	ITCS	\$1,832	\$78	\$2,911	\$0	\$4,821	20
21	Subtotal	\$1,832	\$78	\$2,911	\$0	\$4,821	21
22	<b>Subtotal Revenues - Page 1</b>	\$61,354	\$4,139	\$60,447	\$21,629	\$147,568	22

## TABLE 11B

# Retail Noncore Cost Allocation & Revenue Requirements

## Southern California Gas Company

### 2005 BIENNIAL COST ALLOCATION PROCEEDING

#### *Embedded Cost Approach*

	Final Sept 2, 2003 DESCRIPTION	C&I G-30	Small Elec Genr	Large Elec Genr	EOR	RETAIL NONCORE	
23	<b>Subtotal Revenues - Page 1</b>	\$61,354	\$4,139	\$60,447	\$21,629	\$147,568	23
	<b>REGULATORY ACCOUNTS</b>						
24	AB970 DG Incentive Funds (Self-Genr)	\$3,249	\$169	\$0	\$0	\$3,418	24
25	Affiliate Transaction Tracking Acct	\$0	\$0	\$0	\$0	\$0	25
26	Baseline Memo Acct	\$0	\$0	\$0	\$0	\$0	26
27	Brokerage Fee Balancing Acct	\$0	\$0	\$0	\$0	\$0	27
28	CEMA - Northridge	\$0	\$0	\$0	\$0	\$0	28
29	CEMA Double Refund Tracking Acct	\$0	\$0	\$0	\$0	\$0	29
30	Conserv Exp/Fuel Substitution Memo Acct	\$0	\$0	\$0	\$0	\$0	30
31	Core Fixed Cost Account (CFCA)	\$0	\$0	\$0	\$0	\$0	31
32	Econ Practicality Shortfall Memo Acct	\$78	\$0	\$0	\$0	\$78	32
33	El Paso Turned-Back Capacity Bal Acct	\$364	\$16	\$579	\$0	\$958	33
34	Enhanced Oil Recovery Acct	\$263	\$18	\$218	\$0	\$498	34
35	Hazardous Substance Cost Recovery Acct	\$2,246	\$96	\$3,569	\$0	\$5,910	35
36	Intervenor Award Memo Acct	\$0	\$0	\$0	\$0	\$0	36
37	Montebello Refund Memo Acct	\$0	\$0	\$0	\$0	\$0	37
38	Montebello True-Up Tracking Acct	\$0	\$0	\$0	\$0	\$0	38
39	Natural Gas Vehicles Account	(\$687)	(\$29)	(\$1,091)	\$0	(\$1,807)	39
40	NC Cost/Rev Memo Acct (ratepayer share)	\$0	\$0	\$0	\$0	\$0	40
41	Noncore Fixed Cost Account (NFCA)	\$14,418	\$614	\$22,909	\$0	\$37,941	41
42	NFCA Tracking (PDC subacct)	\$0	\$0	\$0	\$0	\$0	42
43	NFCA Tracking (MPO subacct)	\$0	\$0	\$0	\$0	\$0	43
44	NFCA Tracking (CCSI subacct)	\$0	\$0	\$0	\$0	\$0	44
45	NFCA Tracking (TOP subacct)	\$0	\$0	\$0	\$0	\$0	45
46	Noncore Storage Bal Acct (unsubscribed)	\$260	\$11	\$413	\$0	\$683	46
47	Noncore Storage Bal Acct (subscribed)	\$0	\$0	\$0	\$0	\$0	47
48	PITCO/POPCO Transition Cost Tracking Acct	(\$1)	(\$0)	(\$2)	\$0	(\$3)	48
49	Post Retirem Benefits Other than Pensions	\$0	\$0	\$0	\$0	\$0	49
50	Research Develop & Demo Exp Acct	\$0	\$0	\$0	\$0	\$0	50
51	Research Royalty Memo Acct	\$0	\$0	\$0	\$0	\$0	51
52	Wheeler Ridge Firm Access Charge MA	(\$40)	(\$3)	(\$33)	\$0	(\$75)	52
53	Subtotal Regulatory Accounts	\$20,150	\$891	\$26,560	\$0	\$47,602	53
54	<b>Subtotal Revenues - Page 2</b>	\$81,504	\$5,030	\$87,007	\$21,629	\$195,170	54

## TABLE 11C

### Retail Noncore Cost Allocation & Revenue Requirements

#### Southern California Gas Company

#### 2005 BIENNIAL COST ALLOCATION PROCEEDING

#### *Embedded Cost Approach*

	Final Sept 2, 2003 DESCRIPTION	C&I G-30	Small Elec Genr	Large Elec Genr	EOR	RETAIL NONCORE	
55	<b>Subtotal Revenues - Page 2</b>	\$81,504	\$5,030	\$87,007	\$21,629	\$195,170	55
56	Core Interstate Pipeline Demand Charges					\$0	56
57	Core De-Averaging					\$0	57
58	Semprawide Rate Adjustments	\$0	\$1,030	\$11,905	\$0	\$12,935	58
59	EOR Adjustments	\$189	\$12	\$299	(\$1,534)	(\$1,034)	59
60	<b>Total Transportation Revenue Req</b>	<b>\$81,693</b>	<b>\$6,072</b>	<b>\$99,211</b>	<b>\$20,095</b>	<b>\$207,071</b>	60
61	<b>TOTAL TARIFF REVENUE REQ</b>	<b>\$81,693</b>	<b>\$6,072</b>	<b>\$99,211</b>	<b>n/a</b>	<b>\$186,976</b>	61
62	/ Average Year Throughput (Mdth)	125,893	5,361	200,033		331,287	62
63	<b>Average Tariff Transport Rate (¢/th)</b>	<b>6.489</b>	<b>11.326</b>	<b>4.960</b>		<b>5.644</b>	63
64	Public Purpose Programs (illustrative)	\$11,438				\$11,438	64

**TABLE 12A**

**Wholesale & Other Cost Allocation & Revenue Requirements**

**Southern California Gas Company**

**2005 BIENNIAL COST ALLOCATION PROCEEDING**

***Embedded Cost Approach***

	<b>Final Sept 2, 2003</b>									
	<b>DESCRIPTION</b>	<b>Long Beach</b>	<b>SDG&amp;E</b>	<b>Southwest Gas</b>	<b>Vernon</b>	<b>TOTAL WHOLESALE</b>	<b>Internat'l DGN</b>	<b>Unbundled Storage</b>		
				<< thousands of dollars >>						
1	<b>Initial Base Margin</b>	\$2,350	\$20,561	\$2,390	\$2,550	\$27,851	\$962	\$0	1	
2	Scale to Current Margin	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	2	
3	EOR Adjustments	(\$29)	(\$261)	(\$29)	(\$31)	(\$351)	(\$12)	\$0	3	
4	<b>BASE MARGIN</b>	\$2,321	\$20,300	\$2,361	\$2,518	\$27,500	\$951	\$0	4	
	<b><u>Other Operating Costs and Revenues</u></b>									
5	Storage Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$22,683	5	
6	Load Balancing Revenues	\$270	\$3,014	\$230	\$259	\$3,773	\$125	\$0	6	
7	Exchange Revs & Interutility Transactions	\$10	\$106	\$8	\$9	\$132	\$4	\$0	7	
8	Core Brokerage Fee Adj (w/o FF&U)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	8	
9	Noncore Brokerage Fee Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	9	
10	AEAP Rewards for DSM Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10	
11	Marketing Exclusions: DSM & DAP	<< Recovered through PPP fees								11
12	RD&D "Common Good"	<< Recovered through PPP fees								12
13	Fuel Cell Equipment Revenues	(\$1)	(\$6)	(\$1)	(\$1)	(\$8)	(\$0)	\$0	13	
14	Unaccounted For Gas	\$254	\$2,704	\$278	\$98	\$3,333	\$47	\$0	14	
15	CCSI for Load Balancing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	15	
16	Well Incidents & Surface Leaks	\$1	\$8	\$1	\$1	\$10	\$0	\$0	16	
17	Subtotal	\$533	\$5,827	\$515	\$366	\$7,241	\$176	\$22,683	17	
	<b><u>Transition Costs</u></b>									
18	MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	18	
19	Pitco/Popco Transition Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	19	
20	ITCS	\$148	\$1,656	\$126	\$142	\$2,073	\$68	\$0	20	
21	Subtotal	\$148	\$1,656	\$126	\$142	\$2,073	\$68	\$0	21	
22	<b>Subtotal Revenues - Page 1</b>	\$3,002	\$27,783	\$3,002	\$3,027	\$36,814	\$1,195	\$22,683	22	

**TABLE 12B**

**Wholesale & Other Cost Allocation & Revenue Requirements**

**Southern California Gas Company**

**2005 BIENNIAL COST ALLOCATION PROCEEDING**

*Embedded Cost Approach*

	Final Sept 2, 2003 DESCRIPTION	Long Beach	SDG&E	Southwest Gas	Vernon	TOTAL WHOLESALE	Internat'l DGN	Unbundled Storage	
23	<b>Subtotal Revenues - Page 1</b>	\$3,002	\$27,783	\$3,002	\$3,027	\$36,814	\$1,195	\$22,683	23
	<b><u>REGULATORY ACCOUNTS</u></b>								
24	AB970 DG Incentive Funds (Self-Genr)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	24
25	Affiliate Transaction Tracking Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	25
26	Baseline Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	26
27	Brokerage Fee Balancing Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	27
28	CEMA - Northridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	28
29	CEMA Double Refund Tracking Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	29
30	Conserv Exp/Fuel Substitution Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	30
31	Core Fixed Cost Account (CFCA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	31
32	Econ Practicality Shortfall Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	32
33	El Paso Turned-Back Capacity Bal Acct	\$29	\$329	\$25	\$28	\$412	\$14	\$0	33
34	Enhanced Oil Recovery Acct	\$11	\$97	\$11	\$12	\$131	\$5	\$0	34
35	Hazardous Substance Cost Recovery Acct	\$182	\$2,031	\$155	\$175	\$2,542	\$84	\$0	35
36	Intervenor Award Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	36
37	Montebello Refund Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	37
38	Montebello True-Up Tracking Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	38
39	Natural Gas Vehicles Account	(\$56)	\$0	(\$47)	(\$53)	(\$156)	(\$26)	\$0	39
40	NC Cost/Rev Memo Acct (ratepayer share)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	40
41	Noncore Fixed Cost Account (NFCA)	\$1,167	\$13,035	\$993	\$1,121	\$16,316	\$539	\$0	41
42	NFCA Tracking (PDC subacct)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	42
43	NFCA Tracking (MPO subacct)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	43
44	NFCA Tracking (CCSI subacct)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	44
45	NFCA Tracking (TOP subacct)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	45
46	Noncore Storage Bal Acct (unsubscribed)	\$21	\$235	\$18	\$20	\$294	\$10	\$0	46
47	Noncore Storage Bal Acct (subscribed)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	47
48	PITCO/POPCO Transition Cost Tracking Acct	(\$0)	(\$1)	(\$0)	(\$0)	(\$1)	(\$0)	\$0	48
49	Post Retirem Benefits Other than Pensions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	49
50	Research Develop & Demo Exp Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
51	Research Royalty Memo Acct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	51
52	Wheeler Ridge Firm Access Charge MA	(\$2)	(\$15)	(\$2)	(\$2)	(\$20)	(\$1)	\$0	52
53	Subtotal Regulatory Accounts	\$1,353	\$15,711	\$1,152	\$1,301	\$19,517	\$624	\$0	53
54	<b>Subtotal Revenues - Page 2</b>	\$4,355	\$43,494	\$4,155	\$4,328	\$56,331	\$1,819	\$22,683	54

