

**DRA DATA REQUEST
DRA-SCG-032-MRK
SOCALGAS 2012 GRC – A.10-12-006
SOCALGAS RESPONSE
DATE RECEIVED: JANUARY 27, 2011
DATE RESPONDED: FEBRUARY 2, 2011**

Subject: Depreciation

Please provide the following:

1. Provide a copy of SCG's response to TURN UCAN DR-03-45 in SCG's test year 2009 rate case.

SoCalGas Response:

Attached, as requested, is SoCalGas' response to TURN-UCAN DR-03, Question 45 in the 2008 GRC, A.08-12-009/010 proceedings.

SFAS No. 143, FERC Order No. 631 and FIN 47

45. Please provide any and all internal studies and correspondence concerning each Company's implementation of FASB Statement No. 143, the FERC NOPR and Order No. 631 in RM-02-7-000, and FIN 47.

SoCalGas Response:

Please see attached files.



SCG_143.pdf



SCG_47.pdf



SDGE_143pdf.pdf



SDGE_47.pdf

[files may contain redacted material]

NOTE: non-privileged correspondence responsive to this request are being provided in hardcopy format.