

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

Application No. 10-12-____
Exhibit No.: (SCG-35)

**PREPARED DIRECT TESTIMONY
OF KHAI NGUYEN
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY**

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

DECEMBER 2010



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1 maintain a set of books using the FERC USoA as a way to present their financial
2 information when they file their annual reports with FERC (i.e., FERC Form 2).

3 **C. Relationship Between Cost Centers and FERC Accounts**

4 In general, when a cost center manager posts charges to his/her cost
5 center, the journal entry includes the cost center number and FERC account(s)
6 associated with it. Some cost centers can post to multiple FERC accounts
7 depending on their activities. Each year, SCG files its annual report with FERC
8 called the FERC Form 2 report. The report contains a section that summarizes
9 and presents O&M spending by FERC accounts. These FERC accounts are an
10 accumulation of charges from various cost centers throughout the company,
11 which get summarized for the FERC Form 2 report.

12 **D. Background**

13 To comply with the 2008 General Rate Case (“GRC”) Decision (D.08-07-
14 046), all O&M costs, both shared and non-shared, are now forecasted from a cost
15 center perspective rather than by FERC account, as was done by SCG for non-
16 shared services in the two previous GRCs. The change was ordered in D.08-07-
17 046, Ordering Paragraph (“OP”) 22, which states that “SDG&E and SoCalGas
18 shall file the next GRC using the then-current ‘cost center’ system of internal
19 accounting and control rather than covert and allocate the data to approximate the
20 Federal Energy Regulatory Commission’s Uniform System of Accounts.”

21 As a result of OP 22, SCG changed its direct O&M forecast presentation
22 from a FERC to a cost center perspective for the 2012 GRC. However, SCG still
23 needs to know how its O&M expenses are posted to FERC accounts in order to
24 comprehensively process its forecasts in the RO Model and develop base
25 revenues for SCG. The reason for the mapping from cost centers to FERC
26 accounts is to enable the reassignment of O&M costs to capital. The
27 reassignment process looks at specific FERC accounts and reassigns a portion of
28 those costs to capital. For further clarification on the reassignment process,
29 please refer to the testimony of Mr. Rajan Agarwal (Exh. SCG-36).

30

1 **II. DESCRIPTION OF FERC MAPPING PROCESS**

2 **A. First Level Review -- Summarize 2009 Recorded Data**

3 The cost center to FERC mapping process started off with 2009 recorded
4 data as the basis for which the FERC allocation percentages were developed.
5 Furthermore, the 2009 recorded data excluded such costs as capital, refundable,
6 and indirect costs. Included in the cost center recorded detail were recorded costs
7 categorized by FERC accounts for each cost center. The FERC mapping rates
8 were developed by taking a FERC account cost within a cost center and dividing
9 that amount by the total cost in the cost center. After calculating a percentage for
10 each FERC account within the cost center, the sum of the FERC mapping rates
11 were added up to ensure that the percentages equaled to 100% for the cost center.
12 See below for example:
13

Cost Center	Cost Center Description	FERC	FERC Description	2009 Recorded	Initial FERC %	Final FERC %
2200-2166.000	VP INFORMATION TECHNOLOGY	920.0	Admin & General Salaries - Non-Sr. Management	148,848	96%	100.00%
2200-2166.000	VP INFORMATION TECHNOLOGY	921.0	Office Supplies & Exp - Non-Sr. Management	3,197	2%	0.00%
2200-2166.000	VP INFORMATION TECHNOLOGY	921.2	Administrative & General - HR	883	1%	0.00%
2200-2166.000	VP INFORMATION TECHNOLOGY	926.2	Employee Pensions & Benefits - PBOPs	1,872	1%	0.00%
2200-2166.000	VP INFORMATION TECHNOLOGY	926.3	Employee Pensions & Benefits -Medical	805	1%	0.00%
2200-2166.000	Total			155,605	100%	100.00%

14 There were some immaterial charges from various cost centers that did not
15 affect the overall reporting aspects of a cost center's activities. In order to
16 simplify the process, a five percent materiality threshold was established to filter
17 out such costs. This materiality threshold was applied consistently for all cost
18 centers. This can be seen in the "Final FERC %" column in the example above.
19 The goal of summarizing recorded data in this manner was to capture the
20 essence of how cost centers recorded its costs by FERC in the SAP accounting
21 system so that it can be applied to the GRC.
22

23 **B. Second Level Review -- Witness Review For Reasonableness**

24 After the initial cost center to FERC mapping table was established based
25 on 2009 recorded data, the table was then forwarded to the responsible witnesses
26 for a secondary level of review to ensure the reasonableness of the FERC
27

1 mappings. The witness review was performed to assess, as much as reasonably
2 possible, whether the FERC mapping approximated their adjustments and
3 forecasted activities.

4 In addition, because the initial FERC mapping used 2009 recorded data as
5 the basis for the table, some newly created cost centers did not have any FERC
6 mappings. The responsible witnesses helped to ensure that there were also
7 mappings for the newly created cost centers. Witness involvement was necessary
8 because they have a working knowledge of the activities that take place in their
9 organization. Knowing the activity for the newly created cost center helps the
10 witness to more easily identify which FERC account(s) should be mapped to their
11 cost center.

12 **C. Shared Service Receiving Cost Center Mapping**

13 Each functional area contains a receiving cost center to account for costs
14 being billed over from San Diego Gas & Electric (“SDG&E”). These costs are an
15 accumulation of forecasted expenditures within a particular functional area at
16 SDG&E, and are billed over to the same functional area at SCG. The receiving
17 cost center enables these charges to be captured at SCG and summarized at the
18 functional area level.

19 When a receiving cost center at SCG receives costs from a sending cost
20 center at SDG&E, the charges from the sending cost center are tagged with an
21 associated FERC account(s) in the RO model based on the sending cost center’s
22 FERC mapping. The associated FERC account(s) charged to the receiving cost
23 center are divided by the total cost center cost to obtain the FERC mapping
24 allocation percentages for that particular cost center. As in the case with the non-
25 shared service cost center, the sum of the allocation percentages for the receiving
26 cost center equals to 100%.

27 **III. APPLICATION OF THE COST CENTER TO FERC MAPPING TABLE**

28 The results from the mapping table gets applied to the 2010-2012 cost center
29 forecasts to arrive at the FERC account(s) for each cost center. This process is performed
30 in the RO model. For further details on the RO modeling process, please refer to the

1 testimony of Mrs. Deborah A. Hiramoto (Exh. SCG-38). There are no dollars added or
 2 subtracted during this process as the sum of the percentages for each cost center equals to
 3 100%. Furthermore, the cost center retains its identity throughout the mapping process.
 4 The only difference is that the cost center and its forecast now have a FERC account(s)
 5 assigned to it. Below is an illustration of the mapping process from beginning to end.
 6

(A) FERC Allocation Percentages

Cost Center	Cost Center Description	FERC	FERC Description	%
2RE001.000	SCG Facility Operations	931.6	Rents	13.85%
2RE001.000	SCG Facility Operations	935.6	Maintenance of General Plant	86.15%
			Total	100.00%

(B) O&M Forecast

Cost Center	Cost Center Description	2012 Forecast		
		Labor	Non-Labor	NSE
2RE001.000	SCG Facility Operations	\$ 3,364	\$ 11,188	\$ 2,615

(C) Translated Result

(C) = (A) x (B)

Cost Center	Cost Center Description	FERC	FERC Description	2012 Forecast		
				Labor	Non-Labor	NSE
2RE001.000	SCG Facility Operations	931.6	Rents	\$ 466	\$ 1,550	\$ 362
2RE001.000	SCG Facility Operations	935.6	Maintenance of General Plant	\$ 2,898	\$ 9,638	\$ 2,253
			Total	\$ 3,364	\$ 11,188	\$ 2,615

13
 14
 15 As mentioned earlier, once the cost center forecasts have FERC accounts
 16 associated with them, the next step in the RO modeling process requires some of
 17 those forecasts to be reassigned to capital. The reassignment process looks at
 18 specific FERC accounts and reassigns those costs to capital based on some
 19 reassignment factors. After the reassignment process has been applied to the

1 forecasts, the remaining O&M costs flow through the RO model and get
2 summarized again at the cost center level.

3 **IV. CONCLUSION**

4 The cost center to FERC mapping process is an added step in the RO model to
5 reassign some O&M costs to capital. Despite this mapping, the cost center identity is
6 transparent throughout the RO model, as it is displayed after each process within the
7 model. Accordingly, the cost center to FERC mapping process complies with OP 22 of
8 D.08-07-046 which requires SCG to present its O&M forecast by cost center, but enables
9 SCG to perform the reassignment process consistent with prior rate cases.

10 //

11

1 **V. WITNESS QUALIFICATIONS**

2 My name is Khai Nguyen. My business address is 555 W. Fifth Street, Los
3 Angeles, California, 90013-1011. I am currently employed by SCG as a Principal
4 Business Analyst for the General Rate Case Analysis group responsible for analyzing the
5 revenue requirement forecasts for both SCG and SDG&E.

6 I received a Bachelor of Science degree in Accounting from California State
7 University, Northridge. I am a Certified Public Accountant (“CPA”) and a member of
8 the American Institute of Certified Public Accountants and the California Society of
9 Certified Public Accountants. I was employed by SCG in 1998 and have held various
10 positions in the Accounting and Finance areas of the company; including Cost
11 Accounting, Affiliate Billing & Costing, and Financial Systems. I have not previously
12 testified before the Commission.

13 This concludes my prepared direct testimony.

APPENDIX

SOUTHERN CALIFORNIA GAS COMPANY 2012 GENERAL RATE CASE FERC MAPPING

Company	Functional Area	Witness	Cost Center	Cost Center Sub	Cost Center Description	FERC	FERC Description	Total
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-0225	000	VP - Engineering & Ops Staff	920.0	Admin & General Salaries - Non-Sr. Management	87.26%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-0225	000	VP - Engineering & Ops Staff	921.0	Office Supplies & Exp - Non-Sr. Management	12.74%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-0354	000	MAJOR MARKETS CREDIT & COLLECTIONS	903.1	Customer Records & Collection Exp- Customer Contac	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-0355	000	Remittance Processing & Bill Delivery	903.4	Customer Records & Collection Exp - Pymt Processin	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-0355	001	Postage	903.7	Customer Records & Collection Exp - Postage	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2026	000	Bill Presentment & Payment Channel Mgr	903.4	Customer Records & Collection Exp - Pymt Processin	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2110	000	Business Planning & Budgets	901.0	Supervision	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2111	000	CS Field Systems Manager	870.6	Customer Svc Hdq Field Activities	93.04%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2111	000	CS Field Systems Manager	903.1	Customer Records & Collection Exp- Customer Contac	6.96%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2201	000	Market Services	903.1	Customer Records & Collection Exp- Customer Contac	11.64%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2201	000	Market Services	908.0	Customer Assistance Exp	88.36%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2247	000	Manager of Remittance Processing	903.3	Customer Records & Collection Exp - Collections	16.52%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-2247	000	Manager of Remittance Processing	903.4	Customer Records & Collection Exp - Pymt Processin	83.48%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-8911	000	Billed-in Cost Center for CS - OFFICE OPERATIONS	903.1	Customer Records & Collection Exp- Customer Contac	78.86%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-8911	000	Billed-in Cost Center for CS - OFFICE OPERATIONS	903.5	Customer Records & Collection Exp - Cust Billing &	7.21%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-8911	000	Billed-in Cost Center for CS - OFFICE OPERATIONS	908.0	Customer Assistance Exp	12.90%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	2200-8911	000	Billed-in Cost Center for CS - OFFICE OPERATIONS	923.0	Outside Services Employed - Outside Vendors	1.03%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200000	000	Billing Services	903.1	Customer Records & Collection Exp- Customer Contac	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200001	000	Measurement Data Operations	902.2	MRDG - Meas Data Ops Exp	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200001	001	Measurement Data Operations - Telemetry	903.3	Customer Records & Collection Exp - Collections	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200003	000	Office Credit & Collections	903.1	Customer Records & Collection Exp- Customer Contac	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200003	001	Office Credit & Collections - Postage	903.7	Customer Records & Collection Exp - Postage	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200004	000	Remittance Processing	903.3	Customer Records & Collection Exp - Collections	96.45%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200004	000	Remittance Processing	903.4	Customer Records & Collection Exp - Pymt Processin	3.55%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200004	001	Remittance Processing - Bill Postage	903.7	Customer Records & Collection Exp - Postage	100.00%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200005	000	CS Technology Support	870.6	Customer Svc Hdq Field Activities	54.66%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200005	000	CS Technology Support	903.1	Customer Records & Collection Exp- Customer Contac	45.34%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200006	000	CS Operations Other	870.0	Operation Supervision & Engineering	8.39%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200006	000	CS Operations Other	870.6	Customer Svc Hdq Field Activities	6.61%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200006	000	CS Operations Other	901.0	Supervision	10.67%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200006	000	CS Operations Other	903.1	Customer Records & Collection Exp- Customer Contac	54.01%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200006	000	CS Operations Other	908.0	Customer Assistance Exp	15.12%
SCG	CS - OFFICE OPERATIONS	Baldwin, Michael H	200006	000	CS Operations Other	920.0	Admin & General Salaries - Non-Sr. Management	5.20%
SCG	SOCALGAS PROCUREMENT	Chang, Ibtissam T	2SP000	000	SP-Gas Acquisition	807.5	Other Purchased Gas Expenses	92.00%
SCG	SOCALGAS PROCUREMENT	Chang, Ibtissam T	2SP000	000	SP-Gas Acquisition	920.0	Admin & General Salaries - Non-Sr. Management	8.00%
SCG	GAS TRANSMISSION	Dagg, John L	2200-0253	000	DIR TRANSMISSION - USS	850.0	Operation Supervision & Engineering	100.00%
SCG	GAS TRANSMISSION	Dagg, John L	2200-0265	000	FOM VICTORVILLE - USS	850.0	Operation Supervision & Engineering	100.00%
SCG	GAS TRANSMISSION	Dagg, John L	2200-0275	000	FOM OLYMPIC - USS	850.0	Operation Supervision & Engineering	100.00%
SCG	GAS TRANSMISSION	Dagg, John L	2200-0329	000	GAS SYSTEM OPERATIONS - USS	814.0	Operation Supervision & Engineering	22.08%
SCG	GAS TRANSMISSION	Dagg, John L	2200-0329	000	GAS SYSTEM OPERATIONS - USS	850.0	Operation Supervision & Engineering	52.59%
SCG	GAS TRANSMISSION	Dagg, John L	2200-0329	000	GAS SYSTEM OPERATIONS - USS	851.0	System Control & Load Dispatching	25.33%
SCG	GAS TRANSMISSION	Dagg, John L	2200-2158	000	GAS SCHEDULING	851.0	System Control & Load Dispatching	100.00%
SCG	GAS TRANSMISSION	Dagg, John L	2200-2172	000	TECHNICAL SERVICES MGR CHAT USS	850.0	Operation Supervision & Engineering	19.43%
SCG	GAS TRANSMISSION	Dagg, John L	2200-2172	000	TECHNICAL SERVICES MGR CHAT USS	859.0	Other Exp	80.57%
SCG	GAS TRANSMISSION	Dagg, John L	2GT000	000	Pipeline O & M	850.0	Operation Supervision & Engineering	6.78%
SCG	GAS TRANSMISSION	Dagg, John L	2GT000	000	Pipeline O & M	856.0	Mains Exp	34.47%
SCG	GAS TRANSMISSION	Dagg, John L	2GT000	000	Pipeline O & M	857.0	Meas. & Reg. Station Exp	8.00%
SCG	GAS TRANSMISSION	Dagg, John L	2GT000	000	Pipeline O & M	860.0	Rents	33.66%
SCG	GAS TRANSMISSION	Dagg, John L	2GT000	000	Pipeline O & M	863.0	Maintenance of Mains	10.13%
SCG	GAS TRANSMISSION	Dagg, John L	2GT000	000	Pipeline O & M	893.1	Maintenance and Repair of Gas Meters	6.96%
SCG	GAS TRANSMISSION	Dagg, John L	2GT001	000	Compressor Station O & M	850.0	Operation Supervision & Engineering	6.33%
SCG	GAS TRANSMISSION	Dagg, John L	2GT001	000	Compressor Station O & M	853.0	Compressor Station Labor & Exp	26.01%
SCG	GAS TRANSMISSION	Dagg, John L	2GT001	000	Compressor Station O & M	864.0	Maintenance of Compressor Station Equipment	67.66%
SCG	GAS TRANSMISSION	Dagg, John L	2GT002	000	Transmission Field Technical Services	850.0	Operation Supervision & Engineering	38.43%
SCG	GAS TRANSMISSION	Dagg, John L	2GT002	000	Transmission Field Technical Services	863.0	Maintenance of Mains	61.57%
SCG	GAS TRANSMISSION	Dagg, John L	2GT003	000	System Control & Planning	851.0	System Control & Load Dispatching	100.00%
SCG	A&G - SEMPRA CORP INSURANCE	De Bont, Maury Brendon	2SN000	000	SECC PROP INS NON-NUCLEAR - F924.0	924.0	Property Insurance	100.00%
SCG	A&G - SEMPRA CORP INSURANCE	De Bont, Maury Brendon	2SN000	002	SECC EXCESS LIAB INS PLPD - F925.0	925.0	Injuries & Damages PLPD Claims	100.00%
SCG	A&G - SEMPRA CORP INSURANCE	De Bont, Maury Brendon	2SN000	003	EXCESS WORKERS COMP INS - F925.1	925.1	Injuries & Damages - Workers Comp	100.00%
SCG	A&G - SEMPRA CORP INSURANCE	De Bont, Maury Brendon	2SN000	004	SECC OTHER LIAB INS NON-NUCLEAR - F925.3	925.3	Injuries & Damages - Liability Insurance	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-0338	000	Accounts Payable Dept	920.0	Admin & General Salaries - Non-Sr. Management	83.68%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-0338	000	Accounts Payable Dept	921.0	Office Supplies & Exp - Non-Sr. Management	16.32%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-0339	000	FINL PLANNING	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-1334	000	AFFILIATE BILLING & COSTING	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-1342	000	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	920.0	Admin & General Salaries - Non-Sr. Management	92.74%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-1342	000	FINANCIAL SYSTEMS CLIENT SPT - REPORTING	921.0	Office Supplies & Exp - Non-Sr. Management	7.26%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2039	000	SUNDRY BILLING	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2041	000	BUSINESS PLANNING & BUDGETS	920.0	Admin & General Salaries - Non-Sr. Management	100.00%

SOUTHERN CALIFORNIA GAS COMPANY 2012 GENERAL RATE CASE FERC MAPPING

Company	Functional Area	Witness	Cost Center	Cost Center Sub	Cost Center Description	FERC	FERC Description	Total
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2049	000	ACCOUNTS PAYABLE	920.0	Admin & General Salaries - Non-Sr. Management	94.07%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2049	000	ACCOUNTS PAYABLE	921.0	Office Supplies & Exp - Non-Sr. Management	5.93%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2095	000	CLAIMS	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2178	000	SUNDRY SERVICES & RATE BASE	920.0	Admin & General Salaries - Non-Sr. Management	93.14%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2178	000	SUNDRY SERVICES & RATE BASE	921.0	Office Supplies & Exp - Non-Sr. Management	6.86%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2195	000	SUNDRY SVCS POLICY & COMPLIANCE	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2212	000	BUSINESS CONTROLS	920.0	Admin & General Salaries - Non-Sr. Management	88.89%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2212	000	BUSINESS CONTROLS	921.0	Office Supplies & Exp - Non-Sr. Management	11.11%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2272	000	CAPITAL BUDGETS	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-8901	000	Billed-in Cost Center for A&G - Reg Affairs, Controller & Finance	923.0	Outside Services Employed - Outside Vendors	68.10%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-8901	000	Billed-in Cost Center for A&G - Reg Affairs, Controller & Finance	928.0	Regulatory Commission Exp	31.87%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-8901	000	Billed-in Cost Center for A&G - Reg Affairs, Controller & Finance	930.2	Miscellaneous General Expenses	0.03%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-8962	000	CFO - CONTROLLER - VP	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-8963	000	DIRECTOR OF FINANCE	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2CN001	000	Cost Accounting SCG	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2CN010	000	Claims Pmts & Recovery - SCG	921.0	Office Supplies & Exp - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2040	000	GENERAL RATE CASE	928.0	Regulatory Commission Exp	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2075	000	CALIFORNIA CASE MANAGEMENT	928.0	Regulatory Commission Exp	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2091	000	REGULATORY ACCOUNTS	920.0	Admin & General Salaries - Non-Sr. Management	94.01%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2091	000	REGULATORY ACCOUNTS	928.0	Regulatory Commission Exp	5.99%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2189	000	REVENUE REQUIREMENTS	920.0	Admin & General Salaries - Non-Sr. Management	92.84%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2189	000	REVENUE REQUIREMENTS	928.0	Regulatory Commission Exp	7.16%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2202	000	AFFILIATE COMPLIANCE	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2200-2308	000	GAS DEMAND FORECAST & TARIFFS	928.0	Regulatory Commission Exp	100.00%
SCG	A&G - CONTROLLER/FINANCE/REGULATORY AFFAIRS	Deremer, Kenneth	2RA001	000	Regulatory Tariffs	928.0	Regulatory Commission Exp	100.00%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-0613	000	EMERGENCY SERVICES NORTH	925.1	Injuries & Damages - Workers Comp	100.00%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-2270	000	SES DIRECTOR - SCG	925.1	Injuries & Damages - Workers Comp	100.00%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-8917	000	Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY	923.0	Outside Services Employed - Outside Vendors	0.06%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-8917	000	Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY	925.0	Injuries & Damages PLPD Claims	11.90%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-8917	000	Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY	925.1	Injuries & Damages - Workers Comp	83.95%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-8917	000	Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY	925.2	Safety & Emergency Services & EMF	4.01%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-8917	000	Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY	930.2	Miscellaneous General Expenses	0.04%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2200-8917	000	Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY	935.0	Maintenance of General Plant	0.04%
SCG	EMERGENCY PREPAREDNESS & SAFETY	Drury, Scott D	2EE001	000	SCG Field Safety	925.1	Injuries & Damages - Workers Comp	100.00%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0612	000	INSTRUCTIONAL DESIGN & TECHNOLOGY - SCG	870.0	Operation Supervision & Engineering	29.62%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0612	000	INSTRUCTIONAL DESIGN & TECHNOLOGY - SCG	920.0	Admin & General Salaries - Non-Sr. Management	6.20%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0612	000	INSTRUCTIONAL DESIGN & TECHNOLOGY - SCG	920.2	Administrative & General - HR	64.18%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0838	000	HR BUSINESS PARTNER NORTH SCG	920.0	Admin & General Salaries - Non-Sr. Management	6.34%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0838	000	HR BUSINESS PARTNER NORTH SCG	920.2	Administrative & General - HR	84.68%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0838	000	HR BUSINESS PARTNER NORTH SCG	921.0	Office Supplies & Exp - Non-Sr. Management	8.98%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0840	000	EMPLOYEE DEVELOPMENT SCG	920.2	Administrative & General - HR	61.73%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0840	000	EMPLOYEE DEVELOPMENT SCG	921.0	Office Supplies & Exp - Non-Sr. Management	11.81%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-0840	000	EMPLOYEE DEVELOPMENT SCG	921.2	Administrative & General - HR	26.46%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2043	000	DIR HR SERVICES & ANALYSIS SCG	920.2	Administrative & General - HR	70.51%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2043	000	DIR HR SERVICES & ANALYSIS SCG	921.0	Office Supplies & Exp - Non-Sr. Management	29.49%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2163	000	WELLNESS - SCG	921.0	Office Supplies & Exp - Non-Sr. Management	9.34%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2163	000	WELLNESS - SCG	925.1	Injuries & Damages - Workers Comp	63.38%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2163	000	WELLNESS - SCG	926.0	Employee Pensions & Benefits - Other	27.28%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2164	000	HR RESEARCH & ANALYSIS SCG	920.0	Admin & General Salaries - Non-Sr. Management	93.89%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2164	000	HR RESEARCH & ANALYSIS SCG	921.0	Office Supplies & Exp - Non-Sr. Management	6.11%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2185	000	FMLA PROGRAM	926.0	Employee Pensions & Benefits - Other	100.00%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2207	000	DMS SCG-CSS	925.0	Injuries & Damages PLPD Claims	84.31%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2207	000	DMS SCG-CSS	926.0	Employee Pensions & Benefits - Other	15.69%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-2315	000	ORGANIZATIONAL DEVELOPMENT NORTH	920.2	Administrative & General - HR	100.00%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-8904	000	Billed-in Cost Center for HUMAN RESOURCES	880.0	Other Distribution Exp	0.51%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-8904	000	Billed-in Cost Center for HUMAN RESOURCES	908.0	Customer Assistance Exp	0.68%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-8904	000	Billed-in Cost Center for HUMAN RESOURCES	923.0	Outside Services Employed - Outside Vendors	63.57%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-8904	000	Billed-in Cost Center for HUMAN RESOURCES	925.0	Injuries & Damages PLPD Claims	25.61%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-8904	000	Billed-in Cost Center for HUMAN RESOURCES	925.1	Injuries & Damages - Workers Comp	1.94%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2200-8904	000	Billed-in Cost Center for HUMAN RESOURCES	926.0	Employee Pensions & Benefits - Other	7.69%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR001	000	VP HR LVC	921.0	Office Supplies & Exp - Non-Sr. Management	100.00%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR002	000	HR Staffing	920.2	Administrative & General - HR	83.90%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR002	000	HR Staffing	921.0	Office Supplies & Exp - Non-Sr. Management	16.10%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR003	000	Relocation	814.0	Operation Supervision & Engineering	92.96%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR003	000	Relocation	926.3	Employee Pensions & Benefits - Medical	7.04%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR004	000	Disability Management	925.0	Injuries & Damages PLPD Claims	72.94%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR004	000	Disability Management	926.0	Employee Pensions & Benefits - Other	27.06%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR005	000	Labor Relations	920.2	Administrative & General - HR	78.74%

SOUTHERN CALIFORNIA GAS COMPANY 2012 GENERAL RATE CASE FERC MAPPING

Company	Functional Area	Witness	Cost Center	Cost Center Sub	Cost Center Description	FERC	FERC Description	Total
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR005	000	Labor Relations	921.0	Office Supplies & Exp - Non-Sr. Management	21.26%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR006	000	COO & CONTROLLER	920.0	Admin & General Salaries - Non-Sr. Management	82.73%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR006	000	COO & CONTROLLER	921.0	Office Supplies & Exp - Non-Sr. Management	17.27%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR007	000	Long Term Disability	926.2	Employee Pensions & Benefits - PBOs	100.00%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR007	001	Workers Compensation	925.3	Injuries & Damages - Liability Insurance	100.00%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR008	000	DIVERSITY	920.0	Admin & General Salaries - Non-Sr. Management	52.00%
SCG	A&G - HUMAN RESOURCES	Edgar, Sarah E	2HR008	000	DIVERSITY	921.0	Office Supplies & Exp - Non-Sr. Management	48.00%
SCG	A&G - SEMPRA CORP GENERAL	Folkmann, Bruce Allen	2SE000	001	UTSIDE SRVC EMPLOYEES - F923.1	923.0	Outside Services Employed - SECC	100.00%
SCG	A&G - SEMPRA CORP GENERAL	Folkmann, Bruce Allen	2SE000	002	SECC DEPRECIATION ROR - F923.4	923.4	Outside Services Employed - Depreciation/ROR	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-0345	000	CUSTOMER SERVICE FIELD TRAINING MANAGER	870.5	Cust Srv & Distr Field Training	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-0370	000	METER READ ALISO VIEJO	902.0	MRDG - General Exp	90.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-0370	000	METER READ ALISO VIEJO	902.1	MRDG - Training & Other Exp	10.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-0437	000	CUSTOMER SERVICES SOUTH INLAND DIRECTOR	879.0	Customer Installation Exp	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-0942	000	CS FIELD STAFF MANAGER	870.6	Customer Svc Hdq Field Activities	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-2145	000	SDGE EASTERN PROJECT MANAGER	879.0	Customer Installation Exp	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-2154	000	CCC RESOURCE AND SERVICE LEVEL MANAGER	903.1	Customer Records & Collection Exp- Customer Contac	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-2206	000	QUALITY ASSURANCE	879.3	GDO Customer Installations Exps-QA	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-8909	000	Billed-in Cost Center for CS - FIELD OPERATIONS	870.1	Operation Supervision & Engineering	9.55%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2200-8909	000	Billed-in Cost Center for CS - FIELD OPERATIONS	903.1	Customer Records & Collection Exp- Customer Contac	90.45%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2B0000	000	Branch Office and Authorized Pay Location Operations	903.1	Customer Records & Collection Exp- Customer Contac	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2CC000	000	CCC - Operations	903.1	Customer Records & Collection Exp- Customer Contac	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2CC001	000	CCC - Support	903.1	Customer Records & Collection Exp- Customer Contac	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0000	000	Customer Service Field Operations	184.7	Pool - Small Tools	3.71%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0000	000	Customer Service Field Operations	879.0	Customer Installation Exp	91.52%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0000	000	Customer Service Field Operations	903.1	Customer Records & Collection Exp- Customer Contac	4.77%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0001	000	Customer Service Dispatch Operations	880.3	Gas Distribution Field Training and Supervision	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0002	000	Customer Service Field Supervision	879.0	Customer Installation Exp	94.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0002	000	Customer Service Field Supervision	880.2	Rgn Misc Office Exp / Cell Phones / Stationery	6.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0003	000	Customer Service Field Management and Staff Support	870.5	Cust Srv & Distr Field Training	19.77%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0003	000	Customer Service Field Management and Staff Support	870.6	Customer Svc Hdq Field Activities	12.59%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0003	000	Customer Service Field Management and Staff Support	879.0	Customer Installation Exp	32.19%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0003	000	Customer Service Field Management and Staff Support	880.4	General Distribution Training	35.45%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0004	000	Field Ops-MRDg-Dist Opers	902.0	MRDG - General Exp	84.99%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0004	000	Field Ops-MRDg-Dist Opers	902.1	MRDG - Training & Other Exp	15.01%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0005	000	Field Ops-MRDg-Clerical Opers	902.1	MRDG - Training & Other Exp	100.00%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0006	000	Field Ops-MRDg-Supv/Trng/Prog	902.0	MRDG - General Exp	6.63%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0006	000	Field Ops-MRDg-Supv/Trng/Prog	902.5	Meter Reading Exp	93.37%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0007	000	Field Ops-MRDg-Staff Support	902.0	MRDG - General Exp	5.94%
SCG	CS - FIELD OPERATIONS & CUSTOMER CONTACT	Fong, Edward	2F0007	000	Field Ops-MRDg-Staff Support	902.5	Meter Reading Exp	94.06%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-2012	000	ENVIRONMENTAL SERVICES DIRECTOR	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-2176	000	ENVIRONMENTAL MANAGEMENT NORTH MANAGER	920.0	Admin & General Salaries - Non-Sr. Management	78.93%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-2176	000	ENVIRONMENTAL MANAGEMENT NORTH MANAGER	921.0	Office Supplies & Exp - Non-Sr. Management	21.07%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-2197	000	VP ENVIRONMENTAL SAFETY & FACILITY	921.0	Office Supplies & Exp - Non-Sr. Management	100.00%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-2312	000	E&S Training - SCG	920.0	Admin & General Salaries - Non-Sr. Management	94.08%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-2312	000	E&S Training - SCG	921.0	Office Supplies & Exp - Non-Sr. Management	5.92%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-8918	000	USS Billed for ENVIRONMENTAL	859.3	Public Awareness	25.78%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-8918	000	USS Billed for ENVIRONMENTAL	880.0	Other Distribution Exp	5.33%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2200-8918	000	USS Billed for ENVIRONMENTAL	923.0	Outside Services Employed - Outside Vendors	68.89%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2EV000	000	ENVIRONMENTAL	880.5	Misc Environmental & Safety Exp	82.06%
SCG	ENVIRONMENTAL	Gomez, Lisa P	2EV000	000	ENVIRONMENTAL	921.0	Office Supplies & Exp - Non-Sr. Management	17.94%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-0802	000	ASSET MANAGEMENT	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-0803	000	FLEET ASSET LD TEAM	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-2018	000	FLEET ADMIN TEAM LEADER -SCG	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-2019	000	FLEET TRAINING AND QA	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-2020	000	FLEET OPERATIONAL PROGRAMS & COMPLIANCE	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-2148	000	FLEET SERVICES DIRECTOR	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-2266	000	ASSET PLANNING TEAM LEADER_SCG	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2200-8926	000	Billed-in Cost Center for FLEET SERVICES	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS000	000	Vehicle Rentals and Misc Asset Expenses	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS002	000	Maintenance Operations	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS002	001	Automotive Fuels - Gasoline & Diesel	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS002	002	ATCM Diesel Engine Retrofits	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS003	000	Maintenance Management	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS005	001	Amortization	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS005	002	Interest	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS005	003	Salvage	184.2	Clearing Account - Fleet	100.00%
SCG	FLEET SERVICES	Madariaga, Hector A	2FS005	004	License Fees	184.2	Clearing Account - Fleet	100.00%
SCG	SOCALGAS UNDERGROUND STORAGE	Mansdorfer, James D	2US000	000	Underground Storage	814.0	Operation Supervision & Engineering	26.89%

SOUTHERN CALIFORNIA GAS COMPANY 2012 GENERAL RATE CASE FERC MAPPING

Company	Functional Area	Witness	Cost Center	Cost Center Sub	Cost Center Description	FERC	FERC Description	Total
SCG	SOCALGAS UNDERGROUND STORAGE	Mansdorfer, James D	2US000	000	Underground Storage	818.0	Compressor Station Exp	9.57%
SCG	SOCALGAS UNDERGROUND STORAGE	Mansdorfer, James D	2US000	000	Underground Storage	824.0	Underground STORAGE Exp	7.83%
SCG	SOCALGAS UNDERGROUND STORAGE	Mansdorfer, James D	2US000	000	Underground Storage	824.5	Misc Environmental & Safety Exp	11.79%
SCG	SOCALGAS UNDERGROUND STORAGE	Mansdorfer, James D	2US000	000	Underground Storage	832.0	Maintenance of Reservoirs and Wells	13.46%
SCG	SOCALGAS UNDERGROUND STORAGE	Mansdorfer, James D	2US000	000	Underground Storage	834.0	Maintenance of Compressor Station Equipment	20.88%
SCG	SOCALGAS UNDERGROUND STORAGE	Mansdorfer, James D	2US000	000	Underground Storage	837.0	Maintenance of Other Equipment	9.58%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-0619	000	TELECOM FIELD VOICE - SCG	852.0	Communication System Exp	32.49%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-0619	000	TELECOM FIELD VOICE - SCG	880.0	Other Distribution Exp	51.14%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-0619	000	TELECOM FIELD VOICE - SCG	903.0	Customer Records & Collection Exp	10.29%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-0619	000	TELECOM FIELD VOICE - SCG	935.0	Maintenance of General Plant	6.08%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2047	000	IT ACCOUNT MANAGEMENT	880.0	Other Distribution Exp	34.19%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2047	000	IT ACCOUNT MANAGEMENT	903.0	Customer Records & Collection Exp	34.19%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2047	000	IT ACCOUNT MANAGEMENT	920.0	Admin & General Salaries - Non-Sr. Management	31.62%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2089	000	NETWORK/TELECOM SERVICES - SCG	880.0	Other Distribution Exp	36.90%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2089	000	NETWORK/TELECOM SERVICES - SCG	902.0	MRDG - General Exp	5.20%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2089	000	NETWORK/TELECOM SERVICES - SCG	903.0	Customer Records & Collection Exp	29.98%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2089	000	NETWORK/TELECOM SERVICES - SCG	921.0	Office Supplies & Exp - Non-Sr. Management	11.89%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2089	000	NETWORK/TELECOM SERVICES - SCG	925.0	Injuries & Damages PLPD Claims	5.90%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2089	000	NETWORK/TELECOM SERVICES - SCG	935.0	Maintenance of General Plant	10.13%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-2166	000	VP Information Technology	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	852.0	Communication System Exp	3.21%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	880.0	Other Distribution Exp	39.41%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	902.0	MRDG - General Exp	6.06%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	903.0	Customer Records & Collection Exp	34.84%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	923.0	Outside Services Employed - Outside Vendors	8.58%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	925.0	Injuries & Damages PLPD Claims	2.51%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	930.2	Miscellaneous General Expenses	0.01%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2200-8925	000	Billed-in Cost Center for INFORMATION TECHNOLOGY	935.0	Maintenance of General Plant	5.38%
SCG	INFORMATION TECHNOLOGY	Nichols, Jeffrey Cecil	2IT001	000	ETC Smart Meter	870.7	Dist Oper Support Staff & Field Supv & Planning	100.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2200-0431	000	VP GAS TRANS & DISTR OPERATIONS	184.6	Exempt Materials	6.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2200-0431	000	VP GAS TRANS & DISTR OPERATIONS	920.2	Administrative & General - HR	90.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2200-0431	000	VP GAS TRANS & DISTR OPERATIONS	921.0	Office Supplies & Exp - Non-Sr. Management	4.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2200-2023	000	FIELD TECHNOLOGIES	870.7	Dist Oper Support Staff & Field Supv & Planning	100.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2200-8921	000	Billed-in Cost Center for GAS DISTRIBUTION	870.1	Operation Supervision & Engineering	64.02%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2200-8921	000	Billed-in Cost Center for GAS DISTRIBUTION	923.0	Outside Services Employed - Outside Vendors	35.98%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	000	Pipeline Operations & Maintenance -- Field Support	870.7	Dist Oper Support Staff & Field Supv & Planning	40.01%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	000	Pipeline Operations & Maintenance -- Field Support	880.2	Rgn Misc Office Exp / Cell Phones / Stationery	7.25%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	000	Pipeline Operations & Maintenance -- Field Support	880.3	Gas Distribution Field Training and Supervision	9.77%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	000	Pipeline Operations & Maintenance -- Field Support	880.4	General Distribution Training	42.97%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	001	Pipeline O&M-Leak Survey	874.1	Routine Pipeline Patrol	100.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	002	Pipeline O&M-Locate & Mark	874.3	Damage Prevention	100.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	003	Pipeline O&M-Main Maintenance	874.4	Miscellaneous Line Expense	22.26%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	003	Pipeline O&M-Main Maintenance	887.0	Maintenance of Mains	77.74%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	004	Pipeline O&M-Service Maintenance	892.0	Maintenance of Services	100.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	005	Pipeline O&M-Tools, Fittings & Materials	184.6	Exempt Materials	7.22%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	005	Pipeline O&M-Tools, Fittings & Materials	184.7	Pool - Small Tools	67.07%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	005	Pipeline O&M-Tools, Fittings & Materials	892.4	Services	25.71%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	006	Pipeline O&M-Cathodic Protection Field	887.1	Leak Investigation and Repair - Mains	13.16%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	006	Pipeline O&M-Cathodic Protection Field	887.2	Mains Move - Lower - Raise	72.78%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD000	006	Pipeline O&M-Cathodic Protection Field	887.3	Cathodic Protection	14.06%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD001	000	Pipeline O&M -- Planning	870.7	Dist Oper Support Staff & Field Supv & Planning	47.43%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD001	000	Pipeline O&M -- Planning	880.4	General Distribution Training	52.57%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	870.7	Dist Oper Support Staff & Field Supv & Planning	9.74%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	875.0	Meas. & Reg. Station Exp - General	9.26%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	880.1	Gas Maps and Records	17.81%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	880.4	General Distribution Training	7.53%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	889.0	Maintenance of Measurement and Regulator Station E	22.42%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	892.0	Maintenance of Services	9.78%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	893.1	Maintenance and Repair of Gas Meters	16.96%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD002	000	Measurement & Regulation	893.5	Meters & House Regulators	6.50%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD003	000	Cathodic Protection	870.7	Dist Oper Support Staff & Field Supv & Planning	10.19%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD003	000	Cathodic Protection	887.0	Maintenance of Mains	11.39%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD003	000	Cathodic Protection	887.1	Leak Investigation and Repair - Mains	24.57%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD003	000	Cathodic Protection	887.2	Mains Move - Lower - Raise	48.48%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD003	000	Cathodic Protection	887.3	Cathodic Protection	5.37%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD004	000	Operations Management & Training	870.5	Cust Srv & Distr Field Training	42.80%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD004	000	Operations Management & Training	870.7	Dist Oper Support Staff & Field Supv & Planning	51.40%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD004	000	Operations Management & Training	880.0	Other Distribution Exp	13.60%

SOUTHERN CALIFORNIA GAS COMPANY 2012 GENERAL RATE CASE FERC MAPPING

Company	Functional Area	Witness	Cost Center	Cost Center Sub	Cost Center Description	FERC	FERC Description	Total
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD004	000	Operations Management & Training	880.5	Misc Environmental & Safety Exp	6.20%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD004	000	Operations Management & Training	892.0	Maintenance of Services	-26.00%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD004	000	Operations Management & Training	920.0	Admin & General Salaries - Non-Sr. Management	7.90%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD004	000	Operations Management & Training	930.2	Miscellaneous General Expenses	4.10%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD005	000	Regional Public Affairs	920.5	Admin & General Salaries - RPA	79.04%
SCG	GAS DISTRIBUTION	Orozco, Guillermina	2GD005	000	Regional Public Affairs	921.5	Admin Expenses Transferred - Credit	20.96%
SCG	OPEX 20/20	Phillips, Richard D	2200-2253	000	PROJ MGMT OFFC OPEX	930.3	Miscellaneous General Expenses - OpEx	100.00%
SCG	OPEX 20/20	Phillips, Richard D	20P002	000	OPEX 20/20 SCG	930.3	Miscellaneous General Expenses - OpEx	100.00%
SCG	A&G - COMPENSATION	Robinson, Debbie Sue	2CP000	000	Comp-ICP	920.4	Administrative & General - ICP	100.00%
SCG	A&G - COMPENSATION	Robinson, Debbie Sue	2CP000	001	Comp-Spot Cash	920.2	Administrative & General - HR	100.00%
SCG	A&G - COMPENSATION	Robinson, Debbie Sue	2CP000	002	Comp-Long Term Incentive Plan	920.1	Administrative & General - Executives	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	000	MEDICAL	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	001	DENTAL	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	002	VISION	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	003	WELLNESS	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	004	EMPLOYEE ASSISTANCE PROGRAM	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	005	MENTAL HEALTH	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	006	P&B - LIFE INSURANCE	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	007	P&B - AD&D INSURANCE	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	008	P&B - BUSINESS TRAVEL INSURANCE	926.3	Employee Pensions & Benefits -Medical	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	011	Retirement Plans - IRC Sect 4 Plan	926.4	Employee Pensions & Benefits - Retirement Savings	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	012	P&B - SUPPLEMENTAL PENSION	926.1	Employee Pensions & Benefits - Pension	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	014	P&B - RETIREMENT SAVINGS PLAN	926.4	Employee Pensions & Benefits - Retirement Savings	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	015	P&B - ADMIN FEES & SERVICES	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	016	P&B - EDUCATIONAL ASSISTANCE	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	017	P&B - EMERGENCY CARE	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	018	P&B - EMPLOYEE RECOGNITION	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	019	P&B - MASS TRANSIT INCENTIVE	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	020	P&B - RETIREMENT ACTIVITIES	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	021	P&B - SERVICE RECOGNITION	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - EMPLOYEE BENEFITS	Robinson, Debbie Sue	2PB000	022	P&B - SPECIAL EVENTS	926.5	Employee Pensions & Benefits - Benefits Fees, Educ&Trans	100.00%
SCG	A&G - PENSION & OTHER POST RETIREMENT BENEFITS	Sarkaria, David I	2PN000	000	Pension	926.1	Employee Pensions & Benefits - Pension	100.00%
SCG	A&G - PENSION & OTHER POST RETIREMENT BENEFITS	Sarkaria, David I	2PN000	001	PBOP	926.2	Employee Pensions & Benefits - PBOPs	100.00%
SCG	SUPPLY MGMT & FLEET	Sedgwick, Karen L	2200-2151	000	SUPPLY MGMT & FLEET SERVICES VP	920.0	Admin & General Salaries - Non-Sr. Management	78.33%
SCG	SUPPLY MGMT & FLEET	Sedgwick, Karen L	2200-2151	000	SUPPLY MGMT & FLEET SERVICES VP	921.0	Office Supplies & Exp - Non-Sr. Management	21.67%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2200-0620	000	GAS PORTFOLIO MANAGER	163.2	Pool - Purchasing	100.00%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2200-0798	000	METER SHOP & RECORDS	878.1	Meter Records Office Exp	15.95%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2200-0798	000	METER SHOP & RECORDS	893.2	Maintenance and Repair of MSA's	70.43%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2200-0798	000	METER SHOP & RECORDS	930.2	Miscellaneous General Expenses	13.62%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2200-2301	000	SUPPLY CHAIN PROJECTS	163.2	Pool - Purchasing	100.00%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2200-8927	000	Billed-in Cost Center for SUPPLY SERVICES & DBE	163.2	Pool - Purchasing	82.34%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2200-8927	000	Billed-in Cost Center for SUPPLY SERVICES & DBE	923.0	Outside Services Employed - Outside Vendors	17.66%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2SS001	000	Logistics Shops North	163.1	Pool - Warehousing	71.67%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2SS001	000	Logistics Shops North	163.2	Pool - Purchasing	28.33%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2SS002	000	Office Services	184.3	Pool - Shop Order	75.33%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2SS002	000	Office Services	184.7	Pool - Small Tools	24.67%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Sedgwick, Karen L	2SS003	000	Retired CC	921.0	Office Supplies & Exp - Non-Sr. Management	100.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2332	000	VP External Affairs & General Counsel	920.0	Admin & General Salaries - Non-Sr. Management	72.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2332	000	VP External Affairs & General Counsel	921.0	Office Supplies & Exp - Non-Sr. Management	28.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2334	000	Legal	920.0	Admin & General Salaries - Non-Sr. Management	98.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2334	000	Legal	921.0	Office Supplies & Exp - Non-Sr. Management	2.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2339	000	Community Relations - LA	920.0	Admin & General Salaries - Non-Sr. Management	85.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2339	000	Community Relations - LA	921.0	Office Supplies & Exp - Non-Sr. Management	15.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2340	000	Corporate Events	920.0	Admin & General Salaries - Non-Sr. Management	83.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2340	000	Corporate Events	921.0	Office Supplies & Exp - Non-Sr. Management	17.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2GE001	000	Communications (Medai/Employee)	920.0	Admin & General Salaries - Non-Sr. Management	67.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2GE001	000	Communications (Medai/Employee)	921.0	Office Supplies & Exp - Non-Sr. Management	33.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2285	000	Customer Outreach Strategy Manager	920.0	Admin & General Salaries - Non-Sr. Management	62.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2200-2285	000	Customer Outreach Strategy Manager	921.0	Office Supplies & Exp - Non-Sr. Management	38.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2GE004	000	LEGAL	920.0	Admin & General Salaries - Non-Sr. Management	72.00%
SCG	GENERAL COUNSEL & EXTERNAL AFFAIRS	Shepherd, Cheryl A	2GE004	000	LEGAL	921.0	Office Supplies & Exp - Non-Sr. Management	28.00%
SCG	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES	Shepherd, Cheryl A	2200-8928	000	Billed-in Cost Center for LEGAL & EXTERNAL AFFAIRS	923.0	Outside Services Employed - Outside Vendors	100.00%
SCG	ENGINEERING	Stanford, Raymond K	2200-0300	000	Director of Engineering and Technical Services	850.0	Operation Supervision & Engineering	55.52%
SCG	ENGINEERING	Stanford, Raymond K	2200-0300	000	Director of Engineering and Technical Services	870.0	Operation Supervision & Engineering	44.48%
SCG	ENGINEERING	Stanford, Raymond K	2200-0302	000	Operations Technology Manager	814.0	Operation Supervision & Engineering	18.67%
SCG	ENGINEERING	Stanford, Raymond K	2200-0302	000	Operations Technology Manager	850.0	Operation Supervision & Engineering	28.84%
SCG	ENGINEERING	Stanford, Raymond K	2200-0302	000	Operations Technology Manager	870.0	Operation Supervision & Engineering	52.49%
SCG	ENGINEERING	Stanford, Raymond K	2200-0306	000	Work Management & Databases	814.0	Operation Supervision & Engineering	14.68%

SOUTHERN CALIFORNIA GAS COMPANY 2012 GENERAL RATE CASE FERC MAPPING

Company	Functional Area	Witness	Cost Center	Cost Center Sub	Cost Center Description	FERC	FERC Description	Total
SCG	ENGINEERING	Stanford, Raymond K	2200-0306	000	Work Management & Databases	850.0	Operation Supervision & Engineering	49.58%
SCG	ENGINEERING	Stanford, Raymond K	2200-0306	000	Work Management & Databases	870.0	Operation Supervision & Engineering	35.74%
SCG	ENGINEERING	Stanford, Raymond K	2200-0307	000	Website/ Database/ Sever Support	814.0	Operation Supervision & Engineering	12.71%
SCG	ENGINEERING	Stanford, Raymond K	2200-0307	000	Website/ Database/ Sever Support	850.0	Operation Supervision & Engineering	36.41%
SCG	ENGINEERING	Stanford, Raymond K	2200-0307	000	Website/ Database/ Sever Support	870.0	Operation Supervision & Engineering	50.88%
SCG	ENGINEERING	Stanford, Raymond K	2200-0309	000	Measurement, Regulation, Controls Manager & Special Projects	850.0	Operation Supervision & Engineering	52.39%
SCG	ENGINEERING	Stanford, Raymond K	2200-0309	000	Measurement, Regulation, Controls Manager & Special Projects	870.6	Customer Svc Hdq Field Activities	47.61%
SCG	ENGINEERING	Stanford, Raymond K	2200-0310	000	Measurement and Design	814.0	Operation Supervision & Engineering	15.69%
SCG	ENGINEERING	Stanford, Raymond K	2200-0310	000	Measurement and Design	850.0	Operation Supervision & Engineering	40.22%
SCG	ENGINEERING	Stanford, Raymond K	2200-0310	000	Measurement and Design	870.6	Customer Svc Hdq Field Activities	44.09%
SCG	ENGINEERING	Stanford, Raymond K	2200-0311	000	Measurement Technologies	850.0	Operation Supervision & Engineering	52.87%
SCG	ENGINEERING	Stanford, Raymond K	2200-0311	000	Measurement Technologies	870.6	Customer Svc Hdq Field Activities	47.13%
SCG	ENGINEERING	Stanford, Raymond K	2200-0312	000	Measurement Field Support	850.0	Operation Supervision & Engineering	26.29%
SCG	ENGINEERING	Stanford, Raymond K	2200-0312	000	Measurement Field Support	870.6	Customer Svc Hdq Field Activities	73.71%
SCG	ENGINEERING	Stanford, Raymond K	2200-0318	000	Engineering Design Manager	814.0	Operation Supervision & Engineering	37.16%
SCG	ENGINEERING	Stanford, Raymond K	2200-0318	000	Engineering Design Manager	850.0	Operation Supervision & Engineering	27.55%
SCG	ENGINEERING	Stanford, Raymond K	2200-0318	000	Engineering Design Manager	870.0	Operation Supervision & Engineering	35.29%
SCG	ENGINEERING	Stanford, Raymond K	2200-0319	000	Corrosion & Direct Assessment	850.0	Operation Supervision & Engineering	65.06%
SCG	ENGINEERING	Stanford, Raymond K	2200-0319	000	Corrosion & Direct Assessment	870.0	Operation Supervision & Engineering	34.94%
SCG	ENGINEERING	Stanford, Raymond K	2200-0320	000	Material and Quality - Shared	850.0	Operation Supervision & Engineering	32.59%
SCG	ENGINEERING	Stanford, Raymond K	2200-0320	000	Material and Quality - Shared	870.0	Operation Supervision & Engineering	67.41%
SCG	ENGINEERING	Stanford, Raymond K	2200-0321	000	Mechanical Design	814.0	Operation Supervision & Engineering	70.60%
SCG	ENGINEERING	Stanford, Raymond K	2200-0321	000	Mechanical Design	850.0	Operation Supervision & Engineering	29.40%
SCG	ENGINEERING	Stanford, Raymond K	2200-0322	000	Pipeline Design and Gas Standards	814.0	Operation Supervision & Engineering	6.98%
SCG	ENGINEERING	Stanford, Raymond K	2200-0322	000	Pipeline Design and Gas Standards	850.0	Operation Supervision & Engineering	40.47%
SCG	ENGINEERING	Stanford, Raymond K	2200-0322	000	Pipeline Design and Gas Standards	870.0	Operation Supervision & Engineering	38.07%
SCG	ENGINEERING	Stanford, Raymond K	2200-0322	000	Pipeline Design and Gas Standards	909.0	Informational & Instructional Exp	14.48%
SCG	ENGINEERING	Stanford, Raymond K	2200-0323	000	Planning & Project Development	814.0	Operation Supervision & Engineering	34.00%
SCG	ENGINEERING	Stanford, Raymond K	2200-0323	000	Planning & Project Development	850.0	Operation Supervision & Engineering	66.00%
SCG	ENGINEERING	Stanford, Raymond K	2200-0799	000	Instrument Repair & Field Maintenance Supervision	893.2	Maintenance and Repair of MSA's	50.98%
SCG	ENGINEERING	Stanford, Raymond K	2200-0799	000	Instrument Repair & Field Maintenance Supervision	935.6	Maintenance of General Plant	49.02%
SCG	ENGINEERING	Stanford, Raymond K	2200-1178	000	EAC Chemical Section	850.0	Operation Supervision & Engineering	44.74%
SCG	ENGINEERING	Stanford, Raymond K	2200-1178	000	EAC Chemical Section	859.5	Other Exp	10.95%
SCG	ENGINEERING	Stanford, Raymond K	2200-1178	000	EAC Chemical Section	870.0	Operation Supervision & Engineering	44.31%
SCG	ENGINEERING	Stanford, Raymond K	2200-2108	000	Pipeline Integrity Manager	850.0	Operation Supervision & Engineering	81.24%
SCG	ENGINEERING	Stanford, Raymond K	2200-2108	000	Pipeline Integrity Manager	870.0	Operation Supervision & Engineering	18.76%
SCG	ENGINEERING	Stanford, Raymond K	2200-2109	000	Pipeline Integrity Technical Support - Shared	850.0	Operation Supervision & Engineering	65.85%
SCG	ENGINEERING	Stanford, Raymond K	2200-2109	000	Pipeline Integrity Technical Support - Shared	863.7	Pipeline Integrity	6.26%
SCG	ENGINEERING	Stanford, Raymond K	2200-2109	000	Pipeline Integrity Technical Support - Shared	870.0	Operation Supervision & Engineering	27.89%
SCG	ENGINEERING	Stanford, Raymond K	2200-2248	000	Measurement & Regulation Standards, Materials, BTU Districts	850.0	Operation Supervision & Engineering	21.30%
SCG	ENGINEERING	Stanford, Raymond K	2200-2248	000	Measurement & Regulation Standards, Materials, BTU Districts	870.6	Customer Svc Hdq Field Activities	78.70%
SCG	ENGINEERING	Stanford, Raymond K	2200-2291	000	Assessment Planning - Shared	850.0	Operation Supervision & Engineering	53.02%
SCG	ENGINEERING	Stanford, Raymond K	2200-2291	000	Assessment Planning - Shared	870.0	Operation Supervision & Engineering	46.98%
SCG	ENGINEERING	Stanford, Raymond K	2200-2293	000	Preventative and Mitigation - Shared	850.0	Operation Supervision & Engineering	57.53%
SCG	ENGINEERING	Stanford, Raymond K	2200-2293	000	Preventative and Mitigation - Shared	870.0	Operation Supervision & Engineering	42.47%
SCG	ENGINEERING	Stanford, Raymond K	2200-2295	000	DIMP & Special Projects - shared	850.0	Operation Supervision & Engineering	73.29%
SCG	ENGINEERING	Stanford, Raymond K	2200-2295	000	DIMP & Special Projects - shared	870.0	Operation Supervision & Engineering	26.71%
SCG	ENGINEERING	Stanford, Raymond K	2200-2297	000	Data Management and GPS Support - Shared	850.0	Operation Supervision & Engineering	65.52%
SCG	ENGINEERING	Stanford, Raymond K	2200-2297	000	Data Management and GPS Support - Shared	870.0	Operation Supervision & Engineering	34.48%
SCG	ENGINEERING	Stanford, Raymond K	2200-2325	000	Pipeline Integrity/ Ops Tech Support - Shared	814.0	Operation Supervision & Engineering	50.00%
SCG	ENGINEERING	Stanford, Raymond K	2200-2325	000	Pipeline Integrity/ Ops Tech Support - Shared	850.0	Operation Supervision & Engineering	50.00%
SCG	ENGINEERING	Stanford, Raymond K	2200-8920	000	Billed-in Cost Center for ENGINEERING	850.1	Operation Supervision	14.45%
SCG	ENGINEERING	Stanford, Raymond K	2200-8920	000	Billed-in Cost Center for ENGINEERING	870.1	Operation Supervision & Engineering	15.78%
SCG	ENGINEERING	Stanford, Raymond K	2200-8920	000	Billed-in Cost Center for ENGINEERING	870.2	Gas Distribution Engineering	69.77%
SCG	ENGINEERING	Stanford, Raymond K	2EN000	000	Gas Engineering	814.0	Operation Supervision & Engineering	10.97%
SCG	ENGINEERING	Stanford, Raymond K	2EN000	000	Gas Engineering	850.0	Operation Supervision & Engineering	38.51%
SCG	ENGINEERING	Stanford, Raymond K	2EN000	000	Gas Engineering	870.0	Operation Supervision & Engineering	41.59%
SCG	ENGINEERING	Stanford, Raymond K	2EN000	000	Gas Engineering	935.6	Maintenance of General Plant	8.93%
SCG	ENGINEERING	Stanford, Raymond K	2EN001	000	Transmission Pipeline Integrity	850.0	Operation Supervision & Engineering	6.34%
SCG	ENGINEERING	Stanford, Raymond K	2EN001	000	Transmission Pipeline Integrity	863.7	Pipeline Integrity	65.34%
SCG	ENGINEERING	Stanford, Raymond K	2EN001	000	Transmission Pipeline Integrity	887.7	Mains	28.32%
SCG	ENGINEERING	Stanford, Raymond K	2EN002	000	Distribution Pipeline Integrity	870.0	Operation Supervision & Engineering	100.00%
SCG	ENGINEERING	Stanford, Raymond K	2EN003	000	Public Awareness	909.0	Informational & Instructional Exp	100.00%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-0618	000	GCT RENTS	931.6	Rents	100.00%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-0696	000	FACILITIES-MONTEREY PARK MGR	935.6	Maintenance of General Plant	100.00%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-0735	000	FACILITIES GCT	935.6	Maintenance of General Plant	100.00%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2015	000	FACILITY WORK MANAGEMENT - SCG	935.6	Maintenance of General Plant	100.00%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2093	000	GCT SDGE/CC TRANSPORTATION SUBSIDY - USS	926.2	Employee Pensions & Benefits - PBOPs	100.00%

SOUTHERN CALIFORNIA GAS COMPANY 2012 GENERAL RATE CASE FERC MAPPING

Company	Functional Area	Witness	Cost Center	Cost Center Sub	Cost Center Description	FERC	FERC Description	Total
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2246	000	DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN	920.0	Admin & General Salaries - Non-Sr. Management	86.93%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2246	000	DIRECTOR CRE, LAND SERVICES, ROW, STRAT PLN	921.0	Office Supplies & Exp - Non-Sr. Management	13.07%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2260	000	SCG - CORP REAL ESTATE	920.0	Admin & General Salaries - Non-Sr. Management	23.28%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2260	000	SCG - CORP REAL ESTATE	921.0	Office Supplies & Exp - Non-Sr. Management	49.71%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2260	000	SCG - CORP REAL ESTATE	925.1	Injuries & Damages - Workers Comp	16.27%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2260	000	SCG - CORP REAL ESTATE	931.6	Rents	10.74%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-2284	000	SCG MICROWAVE RENTS	931.6	Rents	100.00%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-8919	000	Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES	880.0	Other Distribution Exp	0.04%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-8919	000	Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES	923.0	Outside Services Employed - Outside Vendors	36.29%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-8919	000	Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES	931.0	Rents	8.82%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-8919	000	Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES	935.0	Maintenance of General Plant	1.04%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2200-8919	000	Billed-in Cost Center for REAL ESTATE, LAND & FACILITIES	935.1	Maintenance of General Plant	53.81%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2RE001	000	SCG Facility Operations & Rents	931.6	Rents	13.85%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2RE001	000	SCG Facility Operations & Rents	935.6	Maintenance of General Plant	86.15%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2RE003	000	Transportation Program	921.0	Office Supplies & Exp - Non-Sr. Management	29.31%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2RE003	000	Transportation Program	931.6	Rents	4.19%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2RE003	000	Transportation Program	935.0	Maintenance of General Plant	61.72%
SCG	REAL ESTATE, LAND & FACILITIES	Taylor, David G	2RE003	000	Transportation Program	935.6	Maintenance of General Plant	4.78%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0234	000	NGV PROGRAM	910.0	Misc Customer Svc & Info Exp	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0246	000	CAPACITY PRODUCTS AND PLANNING DIR	807.5	Other Purchased Gas Expenses	0.91%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0246	000	CAPACITY PRODUCTS AND PLANNING DIR	814.0	Operation Supervision & Engineering	27.35%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0246	000	CAPACITY PRODUCTS AND PLANNING DIR	850.0	Operation Supervision & Engineering	33.03%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0246	000	CAPACITY PRODUCTS AND PLANNING DIR	907.0	Supervision	38.71%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0248	000	PIPELINE SUPPORT	908.0	Customer Assistance Exp	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0328	000	CAPACITY SUPPORT	807.5	Other Purchased Gas Expenses	2.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0328	000	CAPACITY SUPPORT	814.0	Operation Supervision & Engineering	38.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0328	000	CAPACITY SUPPORT	850.0	Operation Supervision & Engineering	20.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0328	000	CAPACITY SUPPORT	908.0	Customer Assistance Exp	40.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0330	000	PIPELINE AND STORAGE STRATEGY	814.0	Operation Supervision & Engineering	50.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-0330	000	PIPELINE AND STORAGE STRATEGY	850.0	Operation Supervision & Engineering	50.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-2190	000	EMERGING TECHNOLOGY	920.0	Admin & General Salaries - Non-Sr. Management	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-2282	000	VP CUSTOMER SOLUTIONS	920.0	Admin & General Salaries - Non-Sr. Management	92.57%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-2282	000	VP CUSTOMER SOLUTIONS	921.0	Office Supplies & Exp - Non-Sr. Management	7.43%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-2286	000	BIO-FUEL MARKET DEVELOPMENT	908.0	Customer Assistance Exp	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-2288	000	ENVIRONMENTAL AFFAIRS	908.0	Customer Assistance Exp	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2200-8910	000	Billed-in Cost Center for CUSTOMER INFORMATION	908.0	Customer Assistance Exp	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN000	000	Communications, Research and e-Services	908.0	Customer Assistance Exp	72.68%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN000	000	Communications, Research and e-Services	909.0	Informational & Instructional Exp	27.32%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN003	000	CUSTOMER ASSISTANCE	908.0	Customer Assistance Exp	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN005	000	CAPACITY PRODUCTS AND PLANNING	807.5	Other Purchased Gas Expenses	1.15%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN005	000	CAPACITY PRODUCTS AND PLANNING	814.0	Operation Supervision & Engineering	13.14%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN005	000	CAPACITY PRODUCTS AND PLANNING	850.0	Operation Supervision & Engineering	17.14%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN005	000	CAPACITY PRODUCTS AND PLANNING	908.0	Customer Assistance Exp	68.57%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN007	000	COMMERCIAL, INDUSTRIAL, AND GOVERNMENT SEGMENTS	907.0	Supervision	6.94%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN007	000	COMMERCIAL, INDUSTRIAL, AND GOVERNMENT SEGMENTS	908.0	Customer Assistance Exp	93.06%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN008	000	TECHNOLOGY DEVELOPMENT SUPPORT	908.0	Customer Assistance Exp	100.00%
SCG	CS - INFORMATION	Wright, Gillian Alice	2IN008	001	RESEARCH DEVELOPMENT AND DEMONSTRATION (RD&D) - REFUND	930.2	Miscellaneous General Expenses	100.00%
SCG	OTHER	Moersen, Pat	2200-SAXX	000	Billed-in Cost Center for Shared Assets	923.3	Outside Services Employed - Shared Assets	100.00%
SCG	OTHER	Yee, Garry G	2200-SOPX	DRX	Billed-in Cost Center for Billed Capital SOP-98 Expense	930.1	General Advertising Expenses	100.00%
SCG	OTHER	Yee, Garry G	2200-BCAP	OHC	Billed-out Cost Center for Billed Capital overhead credit	930.1	General Advertising Expenses	100.00%
SCG	OTHER	Reyes, Edward J	2200-BUCU	DXX	Billed-in Cost Center for direct corporate charge back	923.2	Outside Services Employed - Corporate reallocation	100.00%
SCG	OTHER	Reyes, Edward J	2200-BUCU	OHX	Billed-in Cost Center for overhead corporate charge back	923.2	Outside Services Employed - Corporate reallocation	100.00%
SCG	OTHER	Reyes, Edward J	2200-Ovcr	OHC	Billed-out Cost Center for Billed Capital overhead credit	930.1	General Advertising Expenses	100.00%