Joint Exhibit SCG/SDG&E NOI-vs-GRC

Changes Between the Southern California Gas Company ("SoCalGas") and San Diego Gas & Electric Company ("SDG&E") Notices of Intent and General Rate Case Applications

This exhibit is in compliance with D.07-07-004, which contains the most recent update to the Rate Case Plan ("RCP"). The RCP requires that SoCalGas and SDG&E prepare a comparison exhibit showing the differences between their Notices of Intent ("NOI") tendered on August 6, 2010 and their final GRC exhibits ("GRC") filed on December 15, 2010.

The exhibit is organized in four sections:

Section I provides a comparison between the SoCalGas NOI and GRC summary of earnings ("SOE") tables. A narrative description is provided for each SOE table line item change greater than $250,000. Also provided is a table showing all changes (regardless of the amount) by GRC functional area.

Section II provides a comparison between the SDG&E NOI and GRC summary of earnings ("SOE") tables. A narrative description is provided for each SOE table line item change greater than $250,000. Also provided is a table showing all changes (regardless of the amount) by GRC functional area.

Section III provides all changes to the programming logic to the Results of Operations model used to calculate the SoCalGas and SDG&E 2012 GRC revenue requirements.

Section IV provides other changes to various modules of the Results of Operations model, along with screen shots to help identify the location of such changes.

SECTION I

SoCalGas O&M and Capital-Related Changes

SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	Application (2012$)	2012 Proposed Rates		Notes
			NOI (2012$)	Variance (2012$)	
1	Base Margin	$ 2,021,113	$ 2,021,864	$ (751)	\1
2	Miscellaneous Revenues	103,197	104,120	(923)	
3	Revenue Requirement	$ 2,124,310	$ 2,125,984	$ (1,674)	
	Operating and Maintenance Expenses				
4	Distribution	132,337	132,142	195	
5	Transmission	32,448	32,529	(81)	
6	Underground Storage	28,859	28,859	-	\2
7	Engineering	94,452	94,152	300	
8	Procurement	3,639	3,639	-	
9	Customer Services	324,534	326,072	(1,538)	\3
10	Information Technology	47,472	47,472	-	
11	Support Services	121,314	121,314	-	
12	Administrative and General	379,828	380,224	(396)	\4
13	Subtotal (2009$)	$ 1,164,883	$ 1,166,403	$ (1,520)	
14	Shared Services Adjustments	34,794	30,304	4,490	\5
15	Reassignments	(81,970)	(81,249)	(722)	\6
16	Escalation	60,827	60,591	236	
17	Uncollectibles (0.278%)	5,499	5,501	(2)	
18	Franchise Fees (1.4593%)	29,895	29,906	(11)	
19	Total O&M (2012$)	$ 1,213,927	$ 1,211,456	$ 2,471	
20	Depreciation	369,672	369,510	162	
21	Taxes on Income	140,981	142,696	(1,715)	\7
22	Taxes Other Than on Income	81,588	81,637	(48)	
23	Total Operating Expenses	1,806,168	1,805,299	869	
24	Return	318,141	320,685	(2,543)	\8
25	Rate Base	3,665,224	3,694,524	(29,300)	\8
26	Rate of Return	8.68%	8.68%	(0.00)%	

<u>SCG Notes</u>
1. Line 2 – There was a slight decrease to the shared asset rate base. This resulted in lower billing of shared asset expenses, and a slightly lower miscellaneous revenues total.

2. Line 7 – NOI forecast included costs for one Biogas units instead of including costs for two Biogas units.

3. Line 9 – Reduction of total $1.5 million in O&M expenses, primarily due to:
       A. Correct error in the field order activity forecasts and to include O&M benefits associated with the Customer Service Field Operating Efficiency capital project (see Exhibit SCG-12-CWP, p. JCN-CWP-103) [corrections = -$867,000].
       B. Remove costs associated with the CPUC Disconnection OIR proceeding (R.10-02-005). The reductions were made to be consistent with the SCG Settlement with parties (including DRA) filed on September 9, 2010 [corrections = -$501,000].

4. Line 12 – Variance primarily due to the impact of two items: a) the reclassification of Corporate Reallocation direct costs from non-shared A&G to Shared Services (a $4.5 million decrease) to properly categorize this cost and b) correction to the calculation of ICP of $5.1 million.

5. Line 14 – This is the corresponding reclassification of Corporate Reallocation direct costs from non-shared A&G to Shared Services (a $4.5 million increase) to properly classify such costs.

6. Line 15 – Reduction of approximately $1 million in reassignments from O&M to capital is due to the reduced ICP forecast (a portion of which is subject to capitalization).

7. Line 21 – Reduction of $2 million in income taxes is associated with decline of calculated return as pursuant to the changes described in note 7.

8. Lines 24 and 25 – Reduction of $29 million in rate base (and $3 million in return) is from an increase in deferred tax credits stemming from the adjustment of deferred tax balances to be consistent with the 2009 filed returns and the extension of bonus depreciation. The Small Business Jobs Act of 2010 included another one-year extension of bonus tax depreciation for qualified property placed in service before January 1, 2011. Other significant rate base impacts include a $7.4 million credit that is incorporated into the SCG testimony for Facilities (witness David Taylor), and the correction to properly reference the missing Pension and PBOPs costs in the Overhead cost pool.

SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2012
Change log notes for items greater than $250,000
(Thousands of Dollars)

SOE Line	SOE category	Exhibit		Change	Note	Notes
7	Engineering					
	2EN000-000	SCG 5	303	300	\2	Correct costs to support two Biogas units
	2EN002-000	SCG 5	(3)			
			300			
9	Customer Services					
	2CC000-000	SCG 7	(501)	(1,538)	\3	Remove the incremental Disconnect OIR Customer Contact Center labor
	2CC001-000	SCG 7	(112)			
	2FO000-000	SCG 7	(867)			Correct error in field order activity and include O&M benefits associated with CS field op efficiency capital project
	2FO002-000	SCG 7	(58)			
	Total Customer Services		**(1,538)**			
12	Administrative and General					
	2SN000-000	SCG 18	(27)	(396)	\4	
	2CN010-000	SCG 22	(333)			
	2HR006-000	SCG 21	547			Correct insurance deductible component of forecast
	2SE000-000	SCG 17	0			Include SCG AGA dues inadvertantly included in SDGE forecast
	2SE000-001	SCG 17	(2,302)			
	2CP000-000	SCG 19	5,126			Reduction related to Line of Credit fees
	2PB000-015	SCG 19	(52)			Correct formula error in ICP calculation
	2GE001-000	SCG 23	23			
	2200-2334-000	SCG 23	115			Reclassify corporate shared services from A&G to Shared Services Adjustments line of Summary of Earnings
	2200-BUCU-DXX	SCG 24	(4,478)			Increase billings from SDGE due to higher SDGE shared assets balances
	2200-SAXX-000	SCG 25	985			
	Total Administrative and General		**(396)**			

NOI

item	Workgroup	Witness Name	Functional Area	2009 Labor	2009 NLbr	2009 NSE	T 2009	2009 FTE	2010 Labor	2010 NLbr	2010 NSE	T 2010	2010 FTE	2011 Labor	2011 NLbr	2011 NSE	T 2011	2011 FTE	2012 Labor	2012 NLbr	2012 NSE	T 2012	2012 FTE
1	2SN000-000	De Bont, Maury Brendon	A&G	0	0	3,274	3,274	0.0	0	0	2,947	2,947	0.0	0	0	3,096	3,096	0.0	0	0	3,310	3,310	0.0
2	2CN010-000	Rahon, Steve	A&G		6,704	0	6,704	0.0		7,642	0	7,642	0.0		7,309	0	7,309	0.0		7,642	0	7,642	0.0
3	2HR006-000	Edgar, Sarah E	A&G	1,129	192	0	1,321	3.3	909	288	0	1,197	3.3	909	288	547	1,744	3.0	909	288	0	1,197	3.0
4	2SE000-000	Folkmann, Bruce Allen	A&G	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0
5	2SE000-001	Folkmann, Bruce Allen	A&G		0	62,512	62,512	0.0		0	50,897	50,897	0.0		0	51,969	51,969	0.0		0	54,826	54,826	0.0
6	2CP000-000	Robinson, Debbie Sue	A&G	44,772	0	0	44,772	0.0	27,213	0	0	27,213	0.0	28,198	0	0	28,198	0.0	25,478	0	0	25,478	0.0
7	2PB000-015	Robinson, Debbie Sue	A&G		1,353	0	1,353	0.0		1,305	0	1,305	0.0		1,209	0	1,209	0.0		1,241	0	1,241	0.0
8	2GE001-000	Shepherd, Cheryl A	A&G	125	63	0	188	1.0	302	146	0	448	3.1	450	230	0	680	5.0	450	230	0	680	5.0
			A&G Total	46,026	8,312	65,786	120,124	4.3	28,424	8,076	55,149	91,649	6.1	29,557	8,160	56,300	94,017	8.0	26,837	8,160	59,377	94,374	8.0
9	2CC000-000	Fong, Edward	Customer Servic	31,615	306	0	31,921	495.1	35,319	358	0	35,677	551.8	35,390	357	0	35,747	546.6	35,848	360	0	36,208	555.1
10	2CC001-000	Fong, Edward	Customer Servic	6,274	2,383	0	8,657	92.2	6,455	3,506	0	9,961	93.8	6,455	3,627	0	10,082	93.8	6,455	3,754	0	10,209	93.8
11	2FO000-000	Fong, Edward	Customer Servic	93,033	6,066	0	99,099	1,306.3	97,018	6,752	0	103,770	1,380.2	99,777	6,983	0	106,760	1,423.3	101,318	7,033	0	108,351	1,441.9
12	2FO002-000	Fong, Edward	Customer Servi	9,337	1,081	0	10,418	110.9	9,935	1,219	0	11,154	117.2	10,206	1,240	0	11,446	120.9	10,378	1,254	0	11,632	122.4
			Customer Servi	140,259	9,836	0	150,095	2,004.5	149,227	11,835	0	161,062	2,143.0	152,323	12,325	0	164,648	2,193.8	154,496	12,405	0	166,901	2,218.9
13	2GD000-001	Orozco, Guillermina	Distribution	3,729	2	0	3,731	60.2	3,904	6	0	3,910	63.0	4,023	6	0	4,029	64.9	4,142	6	0	4,148	66.9
14	2GD000-004	Orozco, Guillermina	Distribution	9,978	183	0	10,161	128.7	10,256	(93)	0	10,163	133.0	10,477	(6)	0	10,471	135.3	10,630	98	0	10,728	136.7
15	2GD002-000	Orozco, Guillermina	Distribution	8,821	2,341	0	11,162	117.1	9,748	2,109	0	11,857	128.3	10,051	25,618	0	35,669	131.4	10,057	25,618	0	35,675	131.5
			Distribution Tot	22,528	2,526	0	25,054	306.0	23,908	2,022	0	25,930	324.3	24,551	25,618	0	50,169	331.6	24,829	25,722	0	50,551	335.1
16	2EN000-000	Stanford, Raymond K	Engineering	7,277	2,912	0	10,189	95.4	7,384	7,412	0	14,796	94.1	7,989	7,600	0	15,589	100.9	8,170	12,910	0	21,080	102.9
17	2EN002-000	Stanford, Raymond K	Engineering	2,188	4,382	0	6,570	27.5	3,325	5,960	4,892	14,177	49.1	4,368	14,462	5,635	24,465	62.0	4,869	26,231	0	31,100	63.9
			Engineering Tot	9,465	7,294	0	16,759	122.9	10,709	13,372	4,892	28,973	143.2	12,357	22,062	5,635	40,054	162.9	13,039	39,141	0	52,180	166.8
18	2FS003-000	Madariaga, Hector A	Support Services	959	73	0	1,032	12.8	1,019	113	0	1,132	13.3	1,055	123	0	1,178	13.5	1,091	132	0	1,223	13.8
			Support Service	959	73	0	1,032	12.8	1,019	113	0	1,132	13.3	1,055	123	0	1,178	13.5	1,091	132	0	1,223	13.8
			Grand Total	219,237	28,041	65,786	313,064	2,450.5	213,287	35,418	60,041	308,746	2,629.9	219,843	68,288	61,935	350,066	2,709.8	220,292	85,560	59,377	365,229	2,742.6

App

item	Workgroup	Witness Name	Functional Area	2009 Labor	2009 NLbr	2009 NSE	T 2009	2009 FTE	2010 Labor	2010 NLbr	2010 NSE	T 2010	2010 FTE	2011 Labor	2011 NLbr	2011 NSE	T 2011	2011 FTE	2012 Labor	2012 NLbr	2012 NSE	T 2012	2012 FTE
1	2SN000-000	De Bont, Maury Brendon	A&G	0	0	3,274	3,274	0.0	0	0	2,922	2,922	0.0	0	0	3,096	3,096	0.0	0	0	3,283	3,283	0.0
2	2CN010-000	Deremer, Kenneth J	A&G		6,704	0	6,704	0.0		7,309	0	7,309	0.0		7,309	0	7,309	0.0		7,309	0	7,309	0.0
3	2HR006-000	Edgar, Sarah E	A&G	1,129	192	0	1,321	3.3	909	288	547	1,744	3.0	909	288	547	1,744	3.0	909	288	547	1,744	3.0
4	2SE000-000	Folkmann, Bruce Allen	A&G	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0
5	2SE000-001	Folkmann, Bruce Allen	A&G		0	62,512	62,512	0.0		0	49,137	49,137	0.0		0	49,249	49,249	0.0		0	52,524	52,524	0.0
6	2CP000-000	Robinson, Debbie Sue	A&G	44,772	0	0	44,772	0.0	26,350	0	0	26,350	0.0	29,398	0	0	29,398	0.0	30,604	0	0	30,604	0.0
7	2PB000-015	Robinson, Debbie Sue	A&G		1,353	0	1,353	0.0		1,255	0	1,255	0.0		1,158	0	1,158	0.0		1,189	0	1,189	0.0
8	2GE001-000	Shepherd, Cheryl A	A&G	125	63	0	188	1.0	319	146	0	465	3.1	473	230	0	703	5.0	473	230	0	703	5.0
			A&G Total	46,026	8,312	65,786	120,124	4.3	27,578	7,743	53,861	89,182	6.1	30,780	7,827	54,050	92,657	8.0	31,986	7,827	57,543	97,356	8.0
9	2CC000-000	Fong, Edward	Customer Servic	31,615	306	0	31,921	495.1	35,322	355	0	35,677	546.6	35,390	357	0	35,747	549.9	35,848	360	0	36,208	555.1
10	2CC001-000	Fong, Edward	Customer Servic	6,274	2,383	0	8,657	92.2	6,455	3,392	0	9,847	93.8	6,455	3,627	0	10,082	93.8	6,455	3,642	0	10,097	93.8
11	2FO000-000	Fong, Edward	Customer Servic	93,033	6,066	0	99,099	1,306.3	96,530	6,741	0	103,271	1,373.9	99,118	6,959	0	106,077	1,414.6	100,487	6,997	0	107,484	1,430.7
12	2FO002-000	Fong, Edward	Customer Servi	9,337	1,081	0	10,418	110.9	9,917	1,217	0	11,134	117.0	10,171	1,236	0	11,407	120.5	10,326	1,248	0	11,574	121.8
			Customer Servi	140,259	9,836	0	150,095	2,004.5	148,224	11,705	0	159,929	2,131.3	151,134	12,179	0	163,313	2,178.8	153,116	12,247	0	165,363	2,201.4
13	2GD000-001	Orozco, Guillermina	Distribution	3,729	2	0	3,731	60.2	3,896	6	0	3,902	63.0	4,018	6	0	4,024	64.9	4,139	6	0	4,145	66.9
14	2GD000-004	Orozco, Guillermina	Distribution	9,978	183	0	10,161	128.7	10,256	(15)	0	10,241	133.0	10,477	106	0	10,583	135.3	10,630	246	0	10,876	136.7
15	2GD002-000	Orozco, Guillermina	Distribution	8,821	2,341	0	11,162	117.1	9,798	2,109	0	11,907	117.1	10,101	25,618	0	35,719	128.7	10,107	25,618	0	35,725	131.9
			Distribution Tot	22,528	2,526	0	25,054	306.0	23,950	2,100	0	26,050	324.7	24,596	25,730	0	50,326	332.0	24,876	25,870	0	50,746	335.5
16	2EN000-000	Stanford, Raymond K	Engineering	7,277	2,912	0	10,189	95.4	7,384	7,412	0	14,796	94.1	7,989	7,600	0	15,589	100.9	8,191	13,192	0	21,383	102.9
17	2EN002-000	Stanford, Raymond K	Engineering	2,188	4,382	0	6,570	27.5	3,325	5,960	4,892	14,177	49.1	4,368	14,462	5,635	24,465	62.0	4,866	26,231	0	31,097	63.9
			Engineering Tot	9,465	7,294	0	16,759	122.9	10,709	13,372	4,892	28,973	143.2	12,357	22,062	5,635	40,054	162.9	13,057	39,423	0	52,480	166.8
18	2FS003-000	Madariaga, Hector A	Support Services	959	73	0	1,032	12.8	1,017	113	0	1,130	13.3	1,054	122	0	1,176	13.3	1,091	132	0	1,223	13.8
			Support Service	959	73	0	1,032	12.8	1,017	113	0	1,130	13.3	1,054	122	0	1,176	13.5	1,091	132	0	1,223	13.8
			Grand Total	219,237	28,041	65,786	313,064	2,450.5	211,478	35,033	58,753	305,264	2,618.6	219,921	67,920	59,685	347,526	2,695.2	224,126	85,499	57,543	367,168	2,725.5

change

item	Workgroup	Witness Name	Functional Area	2009 Labor	2009 NLbr	2009 NSE	T 2009	2009 FTE	2010 Labor	2010 NLbr	2010 NSE	T 2010	2010 FTE	2011 Labor	2011 NLbr	2011 NSE	T 2011	2011 FTE	2012 Labor	2012 NLbr	2012 NSE	T 2012	2012 FTE
1	2SN000-000	De Bont, Maury Brendon	A&G	0	0	0	0	0.0	0	0	(25)	(25)	0.0	0	0	(26)	(26)	0.0	0	0	(27)	(27)	0.0
2	2CN010-000	Deremer, Kenneth J	A&G		0	0	0	0.0		(333)	0	(333)	0.0		(333)	0	(333)	0.0		(333)	0	(333)	0.0
3	2HR006-000	Edgar, Sarah E	A&G	0	0	0	0	0.0	0	0	547	547	0.0	0	0	547	547	0.0	0	0	547	547	0.0
4	2SE000-000	Folkmann, Bruce Allen	A&G	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0
5	2SE000-001	Folkmann, Bruce Allen	A&G		0	0	0	0.0		0	(1,760)	(1,760)	0.0		0	(2,720)	(2,720)	0.0		0	(2,302)	(2,302)	0.0
6	2CP000-000	Robinson, Debbie Sue	A&G	0	0	0	0	0.0	(863)	0	0	(863)	0.0	(1,200)	0	0	(1,200)	0.0	5,126	0	0	5,126	0.0
7	2PB000-015	Robinson, Debbie Sue	A&G		0	0	0	0.0		(50)	0	(50)	0.0		(51)	0	(51)	0.0		(52)	0	(52)	0.0
8	2GE001-000	Shepherd, Cheryl A	A&G	0	0	0	0	0.0	(17)	0	0	(17)	0.0	23	0	0	23	0.0	23	0	0	23	0.0
			A&G Total	0	0	0	0	0.0	(846)	(333)	(1,288)	(2,467)	0.0	(1,223)	(333)	2,250	(1,360)	0.0	5,149	(333)	(1,834)	2,982	0.0
9	2CC000-000	Fong, Edward	Customer Servic	0	0	0	0	0.0	(497)	(3)	0	(500)	0.0	(499)	(4)	0	(499)	0.0	(497)	(4)	0	(501)	(5.7)
10	2CC001-000	Fong, Edward	Customer Servic	0	0	0	0	0.0	(488)	(11)	0	(499)	0.0	(683)	(24)	0	(114)	0.0	(831)	(36)	0	(867)	(11.2)
11	2FO000-000	Fong, Edward	Customer Servic	0	0	0	0	0.0	(18)	(2)	0	(20)	0.0	(39)	(46)	0	(683)	0.0	(52)	(6)	0	(58)	(10.6)
12	2FO002-000	Fong, Edward	Customer Servi	0	0	0	0	0.0	(1,003)	(130)	0	(1,133)	0.0	(1,189)	(146)	0	(1,335)	0.0	(1,380)	(158)	0	(1,538)	(17.5)
			Customer Servi	0	0	0	0	0.0	(846)	(385)	0	(1,288)	0.0					0.0					
13	2GD000-001	Orozco, Guillermina	Distribution	0	0	0	0	0.0	(8)	0	0	(8)	0.0	(5)	0	0	(5)	0.0	(3)	0	0	(3)	0.0
14	2GD000-004	Orozco, Guillermina	Distribution	0	0	0	0	0.0	0	78	0	78	0.0	0	112	0	112	0.0	0	148	0	148	0.4
15	2GD002-000	Orozco, Guillermina	Distribution	0	0	0	0	0.0	50	0	0	50	0.0	50	0	0	50	0.0	50	0	0	50	0.4
			Distribution Tot	0	0	0	0	0.0	42	78	0	120	0.0	45	112	0	157	0.0	47	148	0	195	0.4
16	2EN000-000	Stanford, Raymond K	Engineering	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0	21	282	0	303	0.0
17	2EN002-000	Stanford, Raymond K	Engineering	0	0	0	0	0.0	(2)	0	0	(2)	0.0	(1)	0	0	(1)	0.0	18	282	0	300	0.0
18	2FS003-000	Madariaga, Hector A	Support Services	0	0	0	0	0.0	(2)	(1)	0	(2)	0.0	(1)	(1)	0	(2)	0.0	(1)			(1)	0.0
			Subtotal	0	0	0	0	0.0	(1,809)	(385)	(1,288)	(3,482)	(11.3)	78	(368)	(2,250)	(2,540)	(14.6)	3,834	(61)	(1,834)	1,939	(17.1)

A&G change

item	Workgroup	Witness Name	Functional Area	2012 Labor	2012 NLbr	2012 NSE	T 2012	2012 FTE
19	2200-BUCU-DXX	Reyes, Edward J.	A&G Total, from above	5,149	(333)	(1,834)	2,982	0
20			A&G (Reclass from NSS to USS)	(1,447)	(2,129)	(900)	(4,476)	0.0
21			Shared Asset Billing (App)					
22	2200-SAXX-000	Moersen, Pat	Shared Asset Billing (App)	0	0	8,270	8,270	0.0
23	2200-SAXX-000	Moersen, Pat	Shared Asset Billing (NOI)	0	0	7,285	7,285	0
24			Shared Asset Billing change			985	985	
25								
26	2200-2334-000	Shepherd, Cheryl A	A&G SS change (see shared services detail)	115		0	115	0.0
27			rounding			(2)	(2)	
28			Total A&G change	3,815	(2,462)	(1,749)	(396)	0

	Functional Area	2012 Labor	2012 NLbr	2012 NSE	T 2012	2012 FTE
	A&G Total from above	5,149	(333)	(1,834)	2,982	0
add	A&G (Reclass from NSS to USS)	(1,447)	(2,129)	(900)	(4,476)	0.0
add	Shared Asset Billing (App)	0	0	8,270	8,270	0.0
add	Shared Asset Billing (NOI)	0	0	7,285	7,285	0
	Shared Asset Billing change			985	985	
add	A&G SS Total	115		0	115	0.0
add	rounding			(2)	(2)	
Total	Net A&G change	3,815	(2,462)	(1,749)	(396)	0

ID

SCG Shared Service Change Log

NOI

Co Code	Witness Name	Cost Center	Record Type	2009L	2009NL	2009NSE	2009Total	2010Lbr	2010NL	2010NSE	2010Total	2011Lbr	2011NL	2011NSE	2011Total	2012Lbr	2012NL	2012NSE	2012Total
2200-USS	Dagg, John L	2200-0253-000	Retained	238	16	0	254	238	16	0	254	238	16	0	254	238	16	0	254
2200-USS	Dagg, John L	2200-0253-000 Total		238	16	0	254	238	16	0	254	238	16	0	254	238	16	0	254
2200-USS	Dagg, John L	2200-0265-000	Retained	238	31	0	269	202	26	0	228	202	26	0	228	202	26	0	228
2200-USS	Dagg, John L	2200-0265-000 Total		238	31	0	269	202	26	0	228	202	26	0	228	202	26	0	228
2200-USS	Dagg, John L	2200-0275-000	Retained	152	10	0	162	152	9	0	161	152	9	0	161	152	9	0	161
2200-USS	Dagg, John L	2200-0275-000 Total		152	10	0	162	152	9	0	161	152	9	0	161	152	9	0	161
2200-USS	Dagg, John L	2200-2158-000	Retained	403	41	0	444	394	40	0	434	469	40	0	509	469	40	0	509
2200-USS	Dagg, John L	2200-2158-000 Total		403	41	0	444	394	40	0	434	469	40	0	509	469	40	0	509
2200-USS	Dagg, John L	2200-2172-000	Retained	501	1	0	502	501	1	0	502	501	1	0	502	501	1	0	502
2200-USS	Dagg, John L	2200-2172-000 Total		501	1	0	502	501	1	0	502	501	1	0	502	501	1	0	502
2200-USS	Deremer, Kenneth J	2200-8901-000	Billed In	5,235	532	0	5,767	6,047	959	0	7,006	6,188	981	0	7,169	6,188	981	0	7,169
2200-USS	Deremer, Kenneth J	2200-8901-000	Overhead	3,794	61	0	3,855	4,390	108	0	4,498	4,499	110	0	4,609	4,499	110	0	4,609
2200-USS	Deremer, Kenneth J	2200-8901-000 Total		9,029	593	0	9,622	10,437	1,067	0	11,504	10,677	1,091	0	11,768	10,687	1,091	0	11,778
2200-USS	Edgar, Sarah E	2200-8904-000	Billed In	3,227	633	0	3,860	2,701	413	0	3,114	2,774	1,004	0	3,778	2,740	582	0	3,322
2200-USS	Edgar, Sarah E	2200-8904-000	Overhead	2,340	76	0	2,416	1,957	48	0	2,005	2,011	119	0	2,130	1,991	68	0	2,059
2200-USS	Edgar, Sarah E	2200-8904-000 Total		5,567	709	0	6,276	4,658	461	0	5,119	4,785	1,123	0	5,908	4,731	650	0	5,381
2200-USS	Reyes, Edward	2200-BUCU-DXX	BUCU_Base	1,224	2,153	795	4,172	1,289	1,880	1,051	4,220	1,368	1,987	939	4,294	1,447	2,129	902	4,478
2200-USS	Reyes, Edward	2200-BUCU-DXX Total		1,224	2,153	795	4,172	1,289	1,880	1,051	4,220	1,368	1,987	939	4,294	1,447	2,129	902	4,478
2200-USS	Reyes, Edward	2200-BUCU-OHX	BUCU Ovh	989	253	142	1,384	1,040	225	171	1,436	1,103	238	149	1,490	1,170	257	135	1,562
2200-USS	Reyes, Edward	2200-BUCU-OHX Total		989	253	142	1,384	1,040	225	171	1,436	1,103	238	149	1,490	1,170	257	135	1,562
2200-USS	Reyes, Edward	2200-Ovr-OHC	Ovh_Cr	(7,531)	(471)	(628)	(8,630)	(8,540)	(544)	(633)	(9,717)	(8,338)	(559)	(526)	(9,423)	(7,956)	(584)	(402)	(8,942)
2200-USS	Reyes, Edward	2200-Ovr-OHC Total		(7,531)	(471)	(628)	(8,630)	(8,540)	(544)	(633)	(9,717)	(8,338)	(559)	(526)	(9,423)	(7,956)	(584)	(402)	(8,942)
2200-USS	Shepherd, Cheryl A	2200-2334-000	Retained	0	0	0	0	2,525	76	0	2,601	3,952	114	0	4,066	4,477	114	0	4,591
2200-USS	Shepherd, Cheryl A	2200-2334-000 Total		0	0	0	0	2,525	76	0	2,601	3,952	114	0	4,066	4,477	114	0	4,591
2200-USS	N/A	2200-2179-000	Retained	0	0	0	0	1	1	0	2	0	0	0	0	1	1	0	2
2200-USS	N/A	2200-2179-000 Total		0	0	0	0	1	1	0	2	0	0	0	0	1	1	0	2
2200-USS Total				10,810	3,336	309	14,455	12,897	3,258	589	16,744	15,109	4,086	562	19,757	16,119	3,750	635	20,504

Application

Co Code	Witness Name	Cost Center	Record Type	2009L	2009NL	2009NSE	2009Total	2010Lbr	2010NL	2010NSE	2010Total	2011Lbr	2011NL	2011NSE	2011Total	2012Lbr	2012NL	2012NSE	2012Total
2200-USS	Dagg, John L	2200-0253-000	Retained	238	16	0	254	245	48	0	293	245	48	0	293	245	48	0	293
2200-USS	Dagg, John L	2200-0253-000 Total		238	16	0	254	245	48	0	293	245	48	0	293	245	48	0	293
2200-USS	Dagg, John L	2200-0265-000	Retained	238	31	0	269	203	29	0	232	203	29	0	232	203	29	0	232
2200-USS	Dagg, John L	2200-0265-000 Total		238	31	0	269	203	29	0	232	203	29	0	232	203	29	0	232
2200-USS	Dagg, John L	2200-0275-000	Retained	152	10	0	162	48	2	0	50	48	2	0	50	48	2	0	50
2200-USS	Dagg, John L	2200-0275-000 Total		152	10	0	162	48	2	0	50	48	2	0	50	48	2	0	50
2200-USS	Dagg, John L	2200-2158-000	Retained	403	41	0	444	396	41	0	437	471	41	0	512	471	41	0	512
2200-USS	Dagg, John L	2200-2158-000 Total		403	41	0	444	396	41	0	437	471	41	0	512	471	41	0	512
2200-USS	Dagg, John L	2200-2172-000	Retained	501	1	0	502	485	1	0	486	485	1	0	486	485	1	0	486
2200-USS	Dagg, John L	2200-2172-000 Total		501	1	0	502	485	1	0	486	485	1	0	486	485	1	0	486
2200-USS	Deremer, Kenneth J	2200-8901-000	Billed In	5,212	531	0	5,743	6,047	959	0	7,006	6,188	981	0	7,169	6,188	981	0	7,169
2200-USS	Deremer, Kenneth J	2200-8901-000	Overhead	3,777	61	0	3,838	4,390	108	0	4,498	4,499	110	0	4,609	4,499	110	0	4,609
2200-USS	Deremer, Kenneth J	2200-8901-000 Total		8,989	592	0	9,581	10,437	1,067	0	11,504	10,677	1,091	0	11,768	10,687	1,091	0	11,778
2200-USS	Edgar, Sarah E	2200-8904-000	Billed In	3,188	599	0	3,787	2,701	413	0	3,114	2,774	1,004	0	3,778	2,740	582	0	3,322
2200-USS	Edgar, Sarah E	2200-8904-000	Overhead	2,312	72	0	2,384	1,957	48	0	2,005	2,011	119	0	2,130	1,991	68	0	2,059
2200-USS	Edgar, Sarah E	2200-8904-000 Total		5,500	671	0	6,171	4,658	461	0	5,119	4,785	1,123	0	5,908	4,731	650	0	5,381
2200-USS	OTHER	2200-BUCU-DXX	BUCU_Base	1,202	2,150	795	4,147	1,289	1,880	1,051	4,220	1,368	1,987	938	4,293	1,447	2,129	900	4,476
2200-USS	OTHER	2200-BUCU-DXX Total		1,202	2,150	795	4,147	1,289	1,880	1,051	4,220	1,368	1,987	938	4,293	1,447	2,129	900	4,476
2200-USS	OTHER	2200-BUCU-OHX	BUCU Ovh	971	252	142	1,365	1,040	225	171	1,436	1,103	238	149	1,490	1,170	257	135	1,562
2200-USS	OTHER	2200-BUCU-OHX Total		971	252	142	1,365	1,040	225	171	1,436	1,103	238	149	1,490	1,170	257	135	1,562
2200-USS	OTHER	2200-Ovr-OHC	Ovh_Cr	(7,531)	(471)	(628)	(8,630)	(8,524)	(545)	(633)	(9,702)	(8,323)	(560)	(526)	(9,409)	(7,941)	(585)	(402)	(8,928)
2200-USS	OTHER	2200-Ovr-OHC Total		(7,531)	(471)	(628)	(8,630)	(8,524)	(545)	(633)	(9,702)	(8,323)	(560)	(526)	(9,409)	(7,941)	(585)	(402)	(8,928)
2200-USS	Shepherd, Cheryl A	2200-2334-000	Retained	0	0	0	0	2,525	76	0	2,601	3,952	114	0	4,066	4,592	114	0	4,706
2200-USS	Shepherd, Cheryl A	2200-2334-000 Total		0	0	0	0	2,525	76	0	2,601	3,952	114	0	4,066	4,592	114	0	4,706
2200-USS	N/A	2200-2179-000	Retained	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	N/A	2200-2179-000 Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS Total				10,663	3,293	309	14,265	12,802	3,285	589	16,676	15,014	4,114	561	19,689	16,138	3,777	633	20,548

Variance

Co Code	Witness Name	Cost Center	Record Type	2009L	2009NL	2009NSE	2009Total	2010Lbr	2010NL	2010NSE	2010Total	2011Lbr	2011NL	2011NSE	2011Total	2012Lbr	2012NL	2012NSE	2012Total
2200-USS	Dagg, John L	2200-0253-000	Retained	0	0	0	0	7	32	0	39	7	32	0	39	7	32	0	39
2200-USS	Dagg, John L	2200-0253-000 Total		0	0	0	0	7	32	0	39	7	32	0	39	7	32	0	39
2200-USS	Dagg, John L	2200-0265-000	Retained	0	0	0	0	1	3	0	4	1	3	0	4	1	3	0	4
2200-USS	Dagg, John L	2200-0265-000 Total		0	0	0	0	1	3	0	4	1	3	0	4	1	3	0	4
2200-USS	Dagg, John L	2200-0275-000	Retained	0	0	0	0	(104)	(7)	0	(111)	(104)	(7)	0	(111)	(104)	(7)	0	(111)
2200-USS	Dagg, John L	2200-0275-000 Total		0	0	0	0	(104)	(7)	0	(111)	(104)	(7)	0	(111)	(104)	(7)	0	(111)
2200-USS	Dagg, John L	2200-2158-000	Retained	0	0	0	0	2	1	0	3	2	1	0	3	2	1	0	3
2200-USS	Dagg, John L	2200-2158-000 Total		0	0	0	0	2	1	0	3	2	1	0	3	2	1	0	3
2200-USS	Dagg, John L	2200-2172-000	Retained	0	0	0	0	(16)	0	0	(16)	(16)	0	0	(16)	(16)	0	0	(16)
2200-USS	Dagg, John L	2200-2172-000 Total		0	0	0	0	(16)	0	0	(16)	(16)	0	0	(16)	(16)	0	0	(16)
2200-USS	Deremer, Kenneth J	2200-8901-000	Billed In	(23)	(1)	0	(24)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	Deremer, Kenneth J	2200-8901-000	Overhead	(17)	0	0	(17)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	Deremer, Kenneth J	2200-8901-000 Total		(40)	(1)	0	(41)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	Edgar, Sarah E	2200-8904-000	Billed In	(39)	(34)	0	(73)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	Edgar, Sarah E	2200-8904-000	Overhead	(28)	(4)	0	(32)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	Edgar, Sarah E	2200-8904-000 Total		(67)	(38)	0	(105)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	OTHER	2200-BUCU-DXX	BUCU_Base	(22)	(3)	0	(25)	0	0	0	0	0	0	(1)	(1)	0	0	(2)	(2)
2200-USS	OTHER	2200-BUCU-DXX Total		(22)	(3)	0	(25)	0	0	0	0	0	0	(1)	(1)	0	0	(2)	(2)
2200-USS	OTHER	2200-BUCU-OHX	BUCU Ovh	(18)	(1)	0	(19)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	OTHER	2200-BUCU-OHX Total		(18)	(1)	0	(19)	0	0	0	0	0	0	0	0	0	0	0	0
2200-USS	OTHER	2200-Ovr-OHC	Ovh_Cr	0	0	0	0	16	(1)	0	15	15	(1)	0	14	15	(1)	0	14
2200-USS	OTHER	2200-Ovr-OHC Total		0	0	0	0	16	(1)	0	15	15	(1)	0	14	15	(1)	0	14
2200-USS	Shepherd, Cheryl A	2200-2334-000	Retained	0	0	0	0	0	0	0	0	0	0	0	0	115	0	0	115
2200-USS	Shepherd, Cheryl A	2200-2334-000 Total		0	0	0	0	0	0	0	0	0	0	0	0	115	0	0	115
2200-USS	N/A	2200-2179-000	Retained	0	0	0	0	(1)	(1)	0	(2)	0	0	0	0	(1)	(1)	0	(2)
2200-USS	N/A	2200-2179-000 Total		0	0	0	0	(1)	(1)	0	(2)	0	0	0	0	(1)	(1)	0	(2)
2200-USS Total				(147)	(43)	0	(190)	(95)	27	0	(68)	(95)	28	(1)	(68)	19	27	(2)	44

IE

Capital

Utility	Witness	Exhibit	Type	Account	Description	Current value	Current FTE	New value
SCG	David Taylor	SCG- 14	Capital	BC 653	A credit in the amount of $7.4 million was not incorporated into the SCG testimony. Budget code 653, project ID 213 should include a capital credit of $7.4 million in 2011. Although the credit was reflected in the capital workpapers, it was	0	0	$ (7,404)

SECTION II

SDG&E O&M and Capital-Related Changes

SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
COMBINED SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2012 Proposed Rates			Notes
		Application (2012$)	NOI (2012$)	Variance (2012$)	
1	Base Margin	1,842,446	1,827,379	15,067	
2	Miscellaneous Revenues	24,330	23,716	613	/1
3	Revenue Requirement	1,866,776	1,851,096	15,680	
	OPERATING & MAINTENANCE EXPENSES				
4	Distribution	148,410	148,410	-	
5	Gas Transmission	3,992	4,012	(20)	
6	Generation	33,687	33,687	-	
7	Nuclear Generation (SONGS)	120,196	105,669	14,527	/2
8	Engineering	13,749	13,617	132	
9	Procurement	10,442	10,478	(36)	
10	Customer Services	93,283	93,339	(56)	
11	Information Technology	54,759	54,759	-	
12	Support Services	92,924	93,368	(444)	/3
13	Administrative and General	473,069	483,429	(10,360)	/4
14	Subtotal (2009$)	1,044,511	1,040,768	3,743	
15	Shared Services Adjustments	(40,258)	(44,769)	4,511	/5
16	Reassignments	(141,787)	(142,823)	1,036	/6
17	FERC Transmission Costs	(49,020)	(55,797)	6,777	/7
18	Escalation	27,973	28,131	(158)	
19	Uncollectibles	3,206	3,180	26	
20	Franchise Fees	59,054	58,483	571	/8
21	Total O&M (2012$)	903,680	887,174	16,507	
22	Depreciation & Amortization	338,203	334,388	3,815	/9
23	Taxes on Income	177,322	178,667	(1,345)	/10
24	Taxes Other Than on Income	77,424	77,941	(517)	/11
25	Total Operating Expenses	1,496,629	1,478,169	18,461	
26	Return	370,146	372,927	(2,780)	/12
27	Rate Base	4,406,505	4,439,604	(33,099)	/13
28	Rate of Return	8.40%	8.40%	0.00%	

<u>SDGE Notes</u>

1. Line 2 – Miscellaneous revenues includes revenues generated by billings to SCG and affiliates for Shared Asset billings. It is based on the level of Shared Asset rate base. The $1 million increase was caused by an increase in Shared Asset rate base driven by the correction to reference missing pension and PBOPS costs in the overhead pools, the extension of bonus depreciation pursuant to the Small Business Jobs Act of 2010, and the adjustment of deferred tax balances to be consistent with the 2009 filed returns.

2. Line 7 – Due to concurrent SCE and SDGE 2012 TY GRC NOI filings, SDGE did not have the SCE SONGS O&M information available in time to incorporate in its NOI. The data is now available and results in a $15 million increase in O&M (based on SDGE's 20% share of SONGS O&M costs requested in SCE's GRC).

3. Line 12 – Non O&M Environmental costs were erroneously included in NOI forecast.

4. Line 13 – $10 million decrease in A&G was primarily due to forecast corrections amounting to reductions in corporate center costs ($2.3 million), claims ($1.3 million), and HR ($0.5 million); the reclassification of costs from SOE Line 13 to SOE Line 15 of ($4.5 million); and various other corrections (further reductions of $1.4 million).

5. Line 15 – "Shared Services Adjustments" includes billing loaders generated by all shared services billing between companies. The $5 million change to Shared Services Adjustments is primarily due to the reclassification of Corporate Reallocation direct costs from non-shared A&G to Shared Services (a $4.5 million decrease) to properly categorize this cost. This reclassification reduced A&G on SOE Line 13, and reduced the credit on SOE Line 15 from $(45) million to $(40) million.

6. Line 16 – Lower reassignments to capital are due to reduction in various A&G costs subject to capitalization (see SOE Line 13).

7. Line 17 – Adjusted segmentation factors for SDG&E Wildfire Insurance costs pursuant to the October 8, 2010 FERC Order in SDG&E's TO3 Cycle 4 proceeding. The Order requires the allocation of such costs using labor ratios. This resulted in an CPUC revenue requirement increase as a result of the decrease in the Electric Transmission segmentation rate from 22.6% to 14.6%.

8. Line 20 – The GRC Application base margin increases due to the net increase in costs of service. There is a corresponding increase to Franchise Fees (associated with the level of base margin revenues).

9. Line 22 – Depreciation expense is a function of net utility plant. There is a net plant increase due to the correction to properly reference the missing Pension and PBOPs costs in the Overhead cost pool. This is the corresponding increase to Depreciation expense.

10. Line 23 – Lower taxes of $1 million are due to the combination of changes to depreciation, return, the adjustment of deferred tax balances to be consistent with the 2009 filed returns, and the extension of bonus depreciation. The Small Business Jobs Act of 2010 included another one-year extension of bonus tax depreciation for qualified property placed in service before January 1, 2011.and implementation of Bonus Depreciation and an update of 2009 deferred tax balances.

11. Line 24 – Ad valorem tax is based primarily on plant balances. There is a net plant increase due to the correction to properly reference the missing Pension and PBOPs costs in the Overhead cost pool. This is the corresponding increase to ad valorem tax.

12. Line 26 – Return on ratebase decreased by $3 million due to a decrease in ratebase.

13. Line 27 – Ratebase decreased by $33 million. There were no changes to capital expenditures since the NOI, however the correction to capital pools caused an increase to plant balances of $70 million. This increase was more than more than offset by the adjustment of deferred tax balances to be consistent with the 2009 filed returns, and the extension of bonus depreciation, causing higher deferred tax of $103 million.

2. c

SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2012
Change log notes for items greater than $250,000
(Thousands of Dollars)

SOE Line	SOE category	Exhibit	Change	Note	Notes
7	Nuclear Generation (SONGS)		14,527	/2	Due to concurrent SCG and SDGE 2012 TY GRC NOI filings, SDGE did not obtain SCE NOI info. After receiving NOI forecast from SCE, a $14.527 Mil increase results.
12	Support Services		(444)	/3	
	1EV000-000	SDGE 21	(368)		Remove costs erroneously included in forecast
	1FS001-000	SDGE 17	(30)		
	1FS003-000	SDGE 17	(1)		
	1SS003-000	SDGE 16	(45)		
	Total Support Services		**(444)**		
13	Administrative and General		(10,360)	/4	
	1CN010-000	SDGE 28	(1,333)		Correct insurance deductible component of forecast
	1HR004-000	SDGE 27	(546)		Remove SCG AGA dues inadvertantly included in SDGE
	1SE000-000	SDGE 23	-		
	1SE000-001	SDGE 23	(2,316)		Reduction related to Line of Credit fees
	1CP000-000	SDGE 25	(717)		Correct formula error in ICP calculation
	1PB000-000	SDGE 25	(38)		
	1PB000-015	SDGE 25	(53)		
	2100-3796-000	SDGE 29	140		
	2100-BUCU-DXX	SDGE 30	(4,527)		Reclassify corporate shared services from A&G to Shared Services Adjustments line of Summary of Earnings
	2100-SAXX-000	SDGE 31	(970)		Reduce billings from SDGE due to higher SDGE shared assets balances
	Total Adminstrative and General		**(10,360)**		

2.D

NOI

Item	Workgroup	Witness Name	Functional Area	2009 Labor	2009 Nbr	2009 NSE	T 2009	2009 FTE	2010 Labor	2010 Nbr	2010 NSE	T 2010	2010 FTE	2011 Labor	2011 Nbr	2011 NSE	T 2011	2011 FTE	2012 Labor	2012 Nbr	2012 NSE	T 2012	2012 FTE
1	1CN010-000	Rahon, Steve	A&G	0	9,244	0	9,244	2.2	0	8,247	0	8,247	0.0	0	8,247	0	8,247	0.0	0	8,247	0	8,247	0.0
2	1HR004-000	Edgar, Sarah E.	A&G	592	668	0	1,260	2.2	1,082	894	0	1,976	4.0	1,082	894	0	1,976	4.0	1,082	894	0	1,976	4.0
3	1SE000-000	Folkmann, Bruce Allen	A&G	0	0	85,047	85,047	0.0	0	0	58,327	58,327	0.0	0	0	59,853	59,853	0.0	0	0	58,231	58,231	0.0
4	1SE004-001	Folkmann, Bruce Allen	A&G	0	0	0	0	0.0	43,962	0	0	58,327	0.0	45,290	0	0	45,290	0.0	46,363	0	0	46,363	0.0
5	1CP000-000	Robinson, Debbie Sue	A&G	73,184	0	0	73,184	0.0	43,962	0	0	42,039	0.0	45,290	0	0	49,596	0.0	46,363	0	0	46,953	0.0
6	1PB000-000	Robinson, Debbie Sue	A&G	0	36,826	0	36,826	0.0	0	36,826	0	42,039	0.0	0	0	49,596	49,596	0.0	0	0	55,722	55,722	0.0
7	1PB000-015	Robinson, Debbie Sue	A&G	0	793	0	793	0.0	0	826	0	826	0.0	0	717	0	717	0.0	0	737	0	737	0.0
8	1IN000-000	Cordova, Kathleen H	Customer Service	73,776	47,531	85,047	206,354	2.2	45,044	9,141	101,192	155,377	4.0	46,372	9,141	110,156	165,669	4.0	47,445	9,141	114,690	171,276	4.0
9	1IN005-000	Cordova, Kathleen H	Customer Service	1,497	5,211	85,047	5,211	19.6	1,924	5,395	0	1,924	23.0	2,305	5,688	0	6,345	26.0	2,635	5,688	0	8,323	29.5
10	1IN008-000	Cordova, Kathleen H	Customer Service	219	1,307	0	1,526	2.1	518	4,198	0	4,499	4.8	582	4,198	0	582	5.8	579	4,198	0	4,777	5.8
11	1CC000-000	Fong, Edward	Customer Service	4,235	602	0	4,837	53.7	4,192	4,192	0	4,192	54.9	4,192	4,918	0	4,918	54.9	4,259	729	0	4,988	55.9
12	1FC000-000	Fong, Edward	Customer Service	9,060	90	0	9,150	196.2	9,585	135	0	9,720	198.8	9,590	136	0	9,726	200.8	9,700	136	0	9,836	201.8
13	1FC000-000	Fong, Edward	Customer Service	952	935	0	1,887	58.7	1,287	105	0	2,392	16.0	1,125	1,393	0	1,125	16.0	1,125	1,399	0	2,524	18.0
14	1FC002-000	Fong, Edward	Customer Service	16,999	1,020	0	18,019	266.1	16,863	1,068	0	17,929	217.9	16,863	1,068	0	17,929	217.9	16,863	869	0	17,869	222.5
	1FC002-000	Fong, Edward	Customer Service	1,428	69	0	1,497	18.3	1,481	91	0	1,572	18.8	1,177	73	0	1,250	15.0	1,208	73	0	1,281	15.4
			Customer Service Total	34,413	7,754	0	42,167	570.7	35,686	10,709	0	46,425	581.0	32,508	10,786	0	43,294	536.1	33,405	13,092	0	46,497	546.9
15	1ED006-000	Furgerson, Scott	Distribution	1,573	272	0	1,845	21.4	1,617	263	0	1,880	24.6	1,847	331	0	2,178	25.7	1,846	238	0	2,084	26.9
16	1GD000-006	Orozco, Guillermina	Distribution	472	272	0	472	7.4	492	263	0	492	7.6	538	331	0	538	8.4	584	238	0	584	9.2
			Distribution Total	2,045	272	0	2,317	28.8	2,109	263	0	2,372	32.2	2,385	331	0	2,716	34.1	2,430	238	0	2,668	36.1
17	1EN002-000	Stanford, Raymond K	Engineering	669	490	0	1,159	8.3	1,626	1,341	2,586	5,553	9.7	1,243	2,026	2,586	5,855	9.8	485	2,756	0	3,241	6.7
			Engineering Total	669	490	0	1,159	8.3	1,626	1,341	2,586	5,553	9.7	1,243	2,026	2,586	5,855	9.8	485	2,756	0	3,241	6.7
18	1IT009-000	Nichols, Jeffrey Cecil	IT	1	8	0	9	0.0	1	8	0	1	0.0	1	71	0	72	0.0	492	1,358	0	1,850	5.0
			IT Total	1	8	0	9	0.0	1	8	0	1	0.0	1	71	0	72	0.0	492	1,358	0	1,850	5.0
19	1EP004-000	Garcia, Sue E.	Procurement	0	0	0	0	0.0	0	307	0	307	0.0	0	307	0	307	0.0	0	414	0	414	0.0
			Procurement Total	0	0	0	0	0.0	0	307	0	307	0.0	0	307	0	307	0.0	0	414	0	414	0.0
20	1ES001-001	Demarco, Michael Lewis	SONGS	0	126,098	126,098	126,098	0.0	0	96,791	96,791	96,791	0.0	0	100,997	100,997	100,997	0.0	0	104,024	104,024	104,024	0.0
			SONGS Total	0	126,098	126,098	126,098	0.0	0	96,791	96,791	96,791	0.0	0	100,997	100,997	100,997	0.0	0	104,024	104,024	104,024	0.0
21	1EV000-000	Gomez, Lisa P	Support Services	902	2,333	0	3,235	10.5	1,010	2,282	49	3,341	11.5	1,010	2,282	11	3,303	11.5	1,010	2,791	0	3,801	11.5
22	1FS001-000	Madariaga, Hector A	Support Services	0	2	0	0	0.0	0	30	0	30	0.0	0	30	0	30	0.0	0	30	0	30	0.0
23	1FS003-000	Madariaga, Hector A	Support Services	443	49	0	492	5.3	501	58	0	559	6.0	548	62	0	610	6.5	584	67	0	681	7.0
24	1SS003-000	Sedewick, Karen L	Support Services	1,345	865	1,241	3,208	15.8	1,510	663	1,489	2,152	17.5	1,557	663	1,538	1,659	17.5	1,604	663	1,535	2,198	18.5
			Support Services Total	1,345	3,249	1,241	5,835	15.8											1,604	3,551	1,535	5,690	18.5
			Grand Total	112,249	59,304	212,386	383,939	625.8	85,977	24,832	202,107	312,916	644.4	84,067	25,699	215,265	325,031	602.0	85,861	30,550	220,249	336,660	617.2

App

Item	Workgroup	Witness Name	Functional Area	2009 Labor	2009 Nbr	2009 NSE	T 2009	2009 FTE	2010 Labor	2010 Nbr	2010 NSE	T 2010	2010 FTE	2011 Labor	2011 Nbr	2011 NSE	T 2011	2011 FTE	2012 Labor	2012 Nbr	2012 NSE	T 2012	2012 FTE
1	1CN010-000	Deremer, Kenneth J	A&G	0	6,244	0	6,244	2.2	0	6,914	0	6,914	0.0	0	6,914	0	6,914	0.0	0	6,914	0	6,914	0.0
2	1HR004-000	Deremer, Kenneth J	A&G	592	668	0	1,260	2.2	1,082	266	0	1,430	4.0	1,082	266	0	1,430	4.0	1,082	266	0	1,430	4.0
3	1SE000-000	Edgar, Sarah E.	A&G	0	0	85,047	85,047	0.0	0	82	56,579	56,579	0.0	82	0	57,139	57,139	0.0	0	82	55,915	55,915	0.0
4	1SE004-001	Folkmann, Bruce Allen	A&G	0	0	0	0	0.0	0	0	0	0	0.0	0	0	0	0	0.0	0	0	55,915	0	0.0
5	1CP000-000	Folkmann, Bruce Allen	A&G	73,184	0	0	73,184	0.0	43,962	0	0	43,962	0.0	44,451	0	0	44,451	0.0	45,646	0	0	45,646	0.0
6	1PB000-000	Robinson, Debbie Sue	A&G	0	36,826	0	36,826	0.0	0	36,826	0	42,005	0.0	0	49,550	0	49,550	0.0	0	45,646	0	55,684	0.0
7	1PB000-015	Robinson, Debbie Sue	A&G	0	793	0	793	0.0	0	776	0	776	0.0	0	666	0	666	0.0	0	684	0	684	0.0
8	1IN000-000	Cordova, Kathleen H	Customer Service	73,776	44,531	85,047	203,354	2.2	45,044	7,180	99,442	151,666	4.0	45,533	7,180	107,437	160,150	4.0	46,728	7,180	112,365	166,273	4.0
9	1IN005-000	Cordova, Kathleen H	Customer Service	1,497	5,211	0	5,211	19.6	1,924	3,467	0	5,391	23.0	2,305	4,036	0	6,341	26.0	2,635	5,684	0	8,319	29.5
10	1IN008-000	Cordova, Kathleen H	Customer Service	219	1,307	0	1,526	2.1	518	3,983	0	4,499	4.8	582	3,668	0	4,250	5.8	579	4,198	0	4,777	5.8
11	1CC000-000	Fong, Edward	Customer Service	4,235	602	0	4,837	53.7	4,192	4,192	0	4,887	54.9	4,192	695	0	4,887	54.9	4,259	698	0	4,957	55.9
12	1FC000-000	Fong, Edward	Customer Service	9,060	90	0	9,150	196.2	9,416	136	0	9,552	198.8	9,410	136	0	9,546	199.5	9,532	137	0	9,669	201.4
13	1CC001-000	Fong, Edward	Customer Service	952	935	0	1,887	58.7	1,826	105	0	1,826	16.0	1,243	1,393	0	2,639	16.0	492	1,521	0	1,525	6.7
14	1FC002-000	Fong, Edward	Customer Service	16,999	1,020	0	18,019	266.1	16,863	1,068	0	17,929	217.9	13,551	1,068	0	13,819	217.9	14,749	870	0	14,749	222.9
	1FC002-000	Fong, Edward	Customer Service	1,428	69	0	1,497	18.3	1,481	91	0	1,572	18.8	1,178	73	0	1,251	15.0	1,210	74	0	1,284	15.4
			Customer Service Total	34,413	7,754	0	42,167	570.7	35,517	10,825	0	46,342	580.0	32,343	10,972	0	43,315	535.1	33,259	13,182	0	46,441	546.9
15	1ED006-000	Furgerson, Scott	Distribution	1,573	272	0	1,845	21.4	1,614	262	0	1,876	24.6	1,845	330	0	2,175	25.7	1,845	235	0	2,080	26.9
16	1GD000-006	Orozco, Guillermina	Distribution	472	272	0	472	7.4	493	262	0	493	7.6	541	330	0	541	8.4	588	235	0	588	9.2
			Distribution Total	2,045	272	0	2,317	28.8	2,107	262	0	2,369	32.2	2,386	330	0	2,716	34.1	2,433	235	0	2,668	36.1
17	1EN002-000	Stanford, Raymond K.	Engineering	669	490	0	1,159	8.3	1,626	1,341	2,586	5,553	9.7	1,243	2,026	2,586	5,855	9.7	617	2,756	0	3,373	6.7
			Engineering Total	669	490	0	1,159	8.3	1,626	1,341	2,586	5,553	9.7	1,243	2,026	2,586	5,855	9.7	617	2,756	0	3,373	6.7
18	1IT009-000	Nichols, Jeffrey Cecil	IT	1	8	0	9	0.0	1	8	0	1	0.0	14	63	0	14	0.3	492	1,358	0	1,850	5.0
			IT Total	1	8	0	9	0.0	1	8	0	1	0.0	14	63	0	14	0.3	492	1,358	0	1,850	5.0
19	1EP004-000	Garcia, Sue E.	Procurement	0	0	0	0	0.0	0	307	0	307	0.0	0	307	0	307	0.0	0	378	0	378	0.0
			Procurement Total	0	0	0	0	0.0	0	307	0	307	0.0	0	307	0	307	0.0	0	378	0	378	0.0
20	1ES001-001	Demarco, Michael Lewis	SONGS	0	126,098	126,098	126,098	0.0	0	96,791	96,791	96,791	0.0	0	100,997	100,997	100,997	0.0	0	118,551	118,551	118,551	0.0
			SONGS Total	0	126,098	126,098	126,098	0.0	0	96,791	96,791	96,791	0.0	0	100,997	100,997	100,997	0.0	0	118,551	118,551	118,551	0.0
21	1EV000-000	Gomez, Lisa P	Support Services	902	1,965	0	2,867	10.5	1,010	1,914	49	2,973	11.5	1,010	1,914	11	2,935	11.5	1,010	2,423	0	3,433	11.5
22	1FS001-000	Madariaga, Hector A	Support Services	0	2	0	0	0.0	0	57	0	57	0.0	0	100	0	100	0.00	0	235	0	588	0.0
23	1FS003-000	Madariaga, Hector A	Support Services	443	49	0	492	5.3	500	58	0	557	6.0	547	62	0	609	6.5	594	66	0	660	7.0
24	1SS003-000	Sedewick, Karen L	Support Services	1,345	865	1,241	3,208	15.8	1,510	663	1,489	2,152	17.5	1,557	663	1,538	2,152	17.5	1,604	663	1,490	2,153	18.5
			Support Services Total	2,879	3,265	1,241	5,465	15.8	2,634	663	1,538	2,634	17.5	2,639	663	1,538	3,696	17.5	3,152	663	1,490	6,246	18.5
			Grand Total	112,249	55,934	212,386	380,569	625.8	85,805	22,557	200,357	308,719	643.4	83,063	23,462	212,520	319,045	601.0	85,133	28,241	232,406	345,780	617.2

Change

Item	Workgroup	Witness Name	Functional Area	2009 Labor	2009 Nbr	2009 NSE	T 2009	2009 FTE	2010 Labor	2010 Nbr	2010 NSE	T 2010	2010 FTE	2011 Labor	2011 Nbr	2011 NSE	T 2011	2011 FTE	2012 Labor	2012 Nbr	2012 NSE	T 2012	2012 FTE
1	1CN010-000	Deremer, Kenneth J	A&G	0	(3,000)	0	(3,000)	0.0	0	(1,333)	0	(1,333)	0.0	0	(1,333)	0	(1,333)	0.0	0	(1,333)	0	(1,333)	0.0
2	1HR004-000	Deremer, Kenneth J	A&G							(628)		(546)		(628)		(546)	(546)		(628)		(546)	(546)	
3	1SE000-000	Edgar, Sarah E.	A&G							(1,748)	(1,748)	(1,748)		(2,714)	(2,714)	(2,714)		(2,316)		(2,316)	(2,316)	
4	1SE004-001	Folkmann, Bruce Allen	A&G							(34)	(34)	(34)		(36)	(36)	(36)		(38)		(38)	(38)	
5	1CP000-000	Folkmann, Bruce Allen	A&G							(50)	(50)	(50)		(51)	(51)	(51)		(53)		(53)	(53)	
6	1PB000-000	Robinson, Debbie Sue	A&G	(3,000)		(3,000)			(3,711)	(1,750)	(3,711)		(5,519)	(2,719)	(5,519)		(2,325)	(1,961)	(2,325)	(5,003)		
7	1PB000-015	Robinson, Debbie Sue	A&G																				
8	1IN000-000	Cordova, Kathleen H	Customer Service	(3,000)		(3,000)			(3,711)	7,180	(3,711)		(5,519)	(4)	(5,519)		(4)	(1,961)	(4)	(4)		
9	1IN005-000	Cordova, Kathleen H	Customer Service	(368)		(368)			(368)		(368)			(31)		(31)		(368)		(368)		
10	1IN008-000	Cordova, Kathleen H	Customer Service						(31)		(31)			(30)		(30)		(31)		(31)		
11	1CC000-000	Fong, Edward	Customer Service	(368)		(368)			(188)	(180)	(188)			(62)		(187)		(167)		(167)		
12	1FC000-000	Fong, Edward	Customer Service						(169)					121		122		132		132		
13	1CC001-000	Fong, Edward	Customer Service						(14)		(1,3)			20		21		122				
14	1FC002-000	Fong, Edward	Customer Service											2		1		3		3		
	1FC002-000	Fong, Edward	Customer Service						(169)		(169)			(146)		(11)		90		(56)		
			Customer Service Total						(172)		(83)			(11)		(11)		(146)		(4)		
15	1ED006-000	Furgerson, Scott	Distribution						(3)		(4)			(2)		(3)		(4)		(4)		
16	1GD000-006	Orozco, Guillermina	Distribution						1		1			3		3		4		4		
			Distribution Total						(2)		(3)			1		(1)		(3)		(3)		
17	1EN002-000	Stanford, Raymond K.	Engineering															132		132		
			Engineering Total															132		132		
18	1IT009-000	Nichols, Jeffrey Cecil	IT											14		14						
			IT Total											14		14						
19	1EP004-000	Garcia, Sue E.	Procurement															(36)		(36)		
			Procurement Total															(36)		(36)		
20	1ES001-001	Demarco, Michael Lewis	SONGS															14,527	14,527	14,527		
			SONGS Total															14,527	14,527	14,527		
21	1EV000-000	Gomez, Lisa P	Support Services															(368)		(368)		
22	1FS001-000	Madariaga, Hector A	Support Services															4		4		
23	1FS003-000	Madariaga, Hector A	Support Services						(1)		(1)			(1)		(1)		(30)		(30)		
24	1SS003-000	Sedewick, Karen L	Support Services															(45)	(45)	(45)		
			Support Services Total	(370)		(3,370)			(391)		(1,750)			(398)		(26)		(399)	(45)	(444)		
			Grand Total	(3,000)	(3,370)		(3,370)		(172)	(2,275)	(1,750)	(4,197)		(1,004)	(2,237)	(2,745)	(5,986)		(728)	(2,309)	(12,157)	(10,360)	

A&G change

Item	Workgroup	Witness Name	Functional Area	2009 Labor			T 2009		2010 Labor	2010 Nbr	2010 NSE	T 2010		2011 Labor	2011 Nbr	2011 NSE	T 2011		2012 Labor	2012 Nbr	2012 NSE	T 2012	FTE
25			A&G Total, from above																(717)	(1,961)	(2,325)	(5,003)	0
26			A&G (Reclass from NSS to USS)																(1,461)	(2,152)	(910)	(4,525)	0.0
27	2100-BUCU-DXX	Reyes, Edward J.	A&G Total, from above																				
28	2100-SAXX-000	Moersen, Pat	Shared Asset Billing (App)																0		(2,316)	52,453	0.0
29	2100-SAXX-000	Moersen, Pat	Shared Asset Billing (NOI)																0		(717)	53,423	0.0
30			Shared Asset Billing change																0		(970)	(970)	0.0
31																							
32	2100-2334-000	Shepherd, Cheryl A	A&GSS change (see shared services detail																140	0	140	140	0
33			rounding																		(2)	(2)	
34			Total A&G change																(2,042)		(4,133)	(10,360)	0

2,ℇ

NOI

Item	Co Code	Witness Name	Cost Center	Record Type	2009Lbr	2009NL	2009NSE	2009Total	2010Lbr	2010NL	2010NSE	2010Total	2011Lbr	2011NL	2011NSE	2011Total	2012Lbr	2012NL	2012NSE	2012Total
1	2100-USS	Dagg, John L	2100-8922-000	Billed_In	477	78	0	555	510	82	0	592	551	83	0	634	551	82	0	633
2	2100-USS	Dagg, John L	2100-8922-000	Overhead	419	18	0	437	449	18	0	467	486	18	0	504	486	18	0	504
3	2100-USS	Dagg, John L	2100-8922-000 Total		896	96	0	992	959	100	0	1,059	1,037	101	0	1,138	1,037	100	0	1,137
4	2100-USS	Edgar, Sarah E	2100-0002-000	Retained	47	40	0	87	0	0	0	0	0	0	0	0	0	0	0	0
5	2100-USS	Edgar, Sarah E	2100-0002-000 Total		47	40	0	87	0	0	0	0	0	0	0	0	0	0	0	0
6	2100-USS	Reyes, Edward	2100-BUCU-DXX	BUCU_Base	1,152	2,027	749	3,928	1,356	1,979	1,106	4,441	1,472	2,139	1,011	4,622	1,463	2,152	912	4,527
7	2100-USS	Reyes, Edward	2100-BUCU-DXX Total		1,152	2,027	749	3,928	1,356	1,979	1,106	4,441	1,472	2,139	1,011	4,622	1,463	2,152	912	4,527
8	2100-USS	Reyes, Edward	2100-BUCU-OHX	BUCU_Ovh	931	238	134	1,303	1,095	237	180	1,512	1,188	256	161	1,605	1,183	260	136	1,579
9	2100-USS	Reyes, Edward	2100-BUCU-OHX Total		931	238	134	1,303	1,095	237	180	1,512	1,188	256	161	1,605	1,183	260	136	1,579
10	2100-USS	Reyes, Edward	2100-Ovr-OHC	Ovh_Cr	(26,218)	(4,118)	(409)	(30,745)	(28,463)	(3,413)	(1,447)	(33,323)	(29,848)	(3,776)	(1,363)	(34,987)	(30,418)	(3,913)	(1,454)	(35,785)
11	2100-USS	Reyes, Edward	2100-Ovr-OHC Total		(26,218)	(4,118)	(409)	(30,745)	(28,463)	(3,413)	(1,447)	(33,323)	(29,848)	(3,776)	(1,363)	(34,987)	(30,418)	(3,913)	(1,454)	(35,785)
12	2100-USS	Shepherd, Cheryl A	2100-3796-000	Retained	0	0	0	0	3,776	86	0	3,862	5,082	128	0	5,210	6,042	128	0	6,170
13	2100-USS	Shepherd, Cheryl A	2100-3796-000 Total		0	0	0	0	3,776	86	0	3,862	5,082	128	0	5,210	6,042	128	0	6,170
	2100-USS Total				(23,192)	(1,717)	474	(24,435)	(21,277)	(1,011)	(161)	(22,449)	(21,069)	(1,152)	(191)	(22,412)	(20,693)	(1,273)	(406)	(22,372)

Application

Item	Co Code	Witness Name	Cost Center	Record Type	2009Lbr	2009NL	2009NSE	2009Total	2010Lbr	2010NL	2010NSE	2010Total	2011Lbr	2011NL	2011NSE	2011Total	2012Lbr	2012NL	2012NSE	2012Total
1	2100-USS	Dagg, John L	2100-8922-000	Billed_In	477	78	0	555	488	84	0	572	529	85	0	614	529	84	0	613
2	2100-USS	Dagg, John L	2100-8922-000	Overhead	419	18	0	437	432	19	0	451	470	19	0	489	470	19	0	489
3	2100-USS	Dagg, John L	2100-8922-000 Total		896	96	0	992	920	103	0	1,023	999	104	0	1,103	999	103	0	1,102
4	2100-USS	Edgar, Sarah E	2100-0002-000	Retained	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	2100-USS	Edgar, Sarah E	2100-0002-000 Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	2100-USS	Reyes, Edward	2100-BUCU-DXX	BUCU_Base	1,132	2,025	749	3,906	1,356	1,979	1,106	4,441	1,472	2,139	1,010	4,621	1,463	2,152	910	4,525
7	2100-USS	Reyes, Edward	2100-BUCU-DXX Total		1,132	2,025	749	3,906	1,356	1,979	1,106	4,441	1,472	2,139	1,010	4,621	1,463	2,152	910	4,525
8	2100-USS	Reyes, Edward	2100-BUCU-OHX	BUCU_Ovh	915	238	134	1,287	1,095	237	180	1,512	1,188	256	161	1,605	1,183	260	136	1,579
9	2100-USS	Reyes, Edward	2100-BUCU-OHX Total		915	238	134	1,287	1,095	237	180	1,512	1,188	256	161	1,605	1,183	260	136	1,579
10	2100-USS	Reyes, Edward	2100-Ovr-OHC	Ovh_Cr	(26,193)	(4,114)	(409)	(30,716)	(28,463)	(3,413)	(1,447)	(33,323)	(29,848)	(3,776)	(1,363)	(34,987)	(30,418)	(3,913)	(1,453)	(35,784)
11	2100-USS	Reyes, Edward	2100-Ovr-OHC Total		(26,193)	(4,114)	(409)	(30,716)	(28,463)	(3,413)	(1,447)	(33,323)	(29,848)	(3,776)	(1,363)	(34,987)	(30,418)	(3,913)	(1,453)	(35,784)
12	2100-USS	Shepherd, Cheryl A	2100-3796-000	Retained	0	0	0	0	3,881	86	0	3,967	5,222	128	0	5,350	6,182	128	0	6,310
13	2100-USS	Shepherd, Cheryl A	2100-3796-000 Total		0	0	0	0	3,881	86	0	3,967	5,222	128	0	5,350	6,182	128	0	6,310
	2100-USS Total				(23,250)	(1,755)	474	(24,531)	(21,211)	(1,008)	(161)	(22,380)	(20,967)	(1,149)	(192)	(22,308)	(20,591)	(1,270)	(407)	(22,268)

Variance

Item	Co Code	Witness Name	Cost Center	Record Type	2009Lbr	2009NL	2009NSE	2009Total	2010Lbr	2010NL	2010NSE	2010Total	2011Lbr	2011NL	2011NSE	2011Total	2012Lbr	2012NL	2012NSE	2012Total
1	2100-USS	Dagg, John L	2100-8922-000	Billed_In	0	0	0	0	(22)	2	0	(20)	(22)	2	0	(20)	(22)	2	0	(20)
2	2100-USS	Dagg, John L	2100-8922-000	Overhead	0	0	0	0	(17)	1	0	(16)	(16)	1	0	(15)	(16)	1	0	(15)
3	2100-USS	Dagg, John L	2100-8922-000 Total		0	0	0	0	(39)	3	0	(36)	(38)	3	0	(35)	(38)	3	0	(35)
4	2100-USS	Edgar, Sarah E	2100-0002-000	Retained	(47)	(40)	0	(87)	0	0	0	0	0	0	0	0	0	0	0	0
5	2100-USS	Edgar, Sarah E	2100-0002-000 Total		(47)	(40)	0	(87)	0	0	0	0	0	0	0	0	0	0	0	0
6	2100-USS	OTHER	2100-BUCU-DXX	BUCU_Base	(20)	(2)	0	(22)	0	0	0	0	0	0	(1)	(1)	0	0	(2)	(2)
7	2100-USS	OTHER	2100-BUCU-DXX Total		(20)	(2)	0	(22)	0	0	0	0	0	0	(1)	(1)	0	0	(2)	(2)
8	2100-USS	OTHER	2100-BUCU-OHX	BUCU_Ovh	(16)	0	0	(16)	0	0	0	0	0	0	0	0	0	0	0	0
9	2100-USS	OTHER	2100-BUCU-OHX Total		(16)	0	0	(16)	0	0	0	0	0	0	0	0	0	0	0	0
10	2100-USS	OTHER	2100-Ovr-OHC	Ovh_Cr	25	4	0	29	0	0	0	0	0	0	0	0	0	0	1	1
11	2100-USS	OTHER	2100-Ovr-OHC Total		25	4	0	29	0	0	0	0	0	0	0	0	0	0	1	1
12	2100-USS	Shepherd, Cheryl A	2100-3796-000	Retained	0	0	0	0	105	0	0	105	140	0	0	140	140	0	0	140
13	2100-USS	Shepherd, Cheryl A	2100-3796-000 Total		0	0	0	0	105	0	0	105	140	0	0	140	140	0	0	140
	2100-USS Total	Shepherd, Cheryl A	2100-3796-000 Total		(58)	(38)	0	(96)	66	3	0	69	102	3	(1)	104	102	3	(1)	104

2.F

Capital

Utility	Witness	Exhibit	Type	Account	Description	Current value	Current FTE	New value
SDGE	Jeff Nichols	SDG&E-18 JCN-CWP-32	Capital	3850.0	Corrected the Shared Asset allocation percentages for the SDG&E Contact Management Project to 60% SDG&E and 40% SCG	100%	N/A	60% / 40%

2.6

SECTION III

RO Model Logic Changes

RO Model logic change log

Item	Witness	Description	TY RR $.0 mil	File or Database name	Excel Tab or Access Table	Cell Address
1	Hiramoto	Updated the RO model to correct any rounding differences between the RO model and witness testimonies.	$0.0	RO.mdb	dbo_RO_O_M_Revised_USS_Rounding and dbo_RO_Misc_SSD_USS_Revised_Rounding.	N/A
2	Hiramoto	Added the utility service function name to Total lines in RO tables to improve readability.	$0.0	rptSummary.xls	Various SOE tables	Various
3	Hiramoto	Corrected ratebase in present rate revenue column to remove working cash to synchronize with proposed rate revenues column.	$0.0	sum.xls	a. SCG: Revenue Requirement b. SDGE:Electric Revenue Requirement c. SDGE:Gas Revenue Requirement	a. Cell H62 b. Cell H57 c. Cell H57
4	Hiramoto	Reclassified Corporate Reallocation direct costs from non-shared A&G to Shared Services, net line item and reclassify shared services OH from shared to non-shared.	$0.0	a. rptSummary.xls b. sum.xls	RO Table 2 SCG SOE NSS_SS Split RO Table 11 SCG A&G tab, Input	Cell E32 Delete row 45 and 46 Cells C101:F101
5	Hiramoto	Reclassifed Corporate Reallocation direct costs from non-shared A&G to Shared Services, net line item and reclassify shared services OH from shared to non-shared.	$0.0	a. rptSummary.xls b. sum.xls	RO Table 7 SDGE SOE NSS_SS Split RO Table 44 SDGE Combined A&G through tab 49 tab, Input(2)	Cell E32 Delete row 44 and 45 Cells C91:L91
6	Moersen	Removed Ad Valorem Tax loader on SCG Shared Asset software category because there is no ad valorem taxes charged on software assets. Impact only associated with billings to receiving company, resulting in a $1.0 million billing reduction to SDG&E.	$0.0	sum.xls	Shared Asset Rev	Cells H43:H46
7	Moersen	Removed Ad Valorem Tax loader on SDG&E Shared Asset software category because there is no ad valorem taxes charged on software assets. Impact only associated with billings to receiving company, resulting in a $0.1 million billing reduction to SCG.	$0.0	sum.xls	Shared Asset Misc Rev	Cell G42
8	Rose	Added calculation to reflect the Small Business Jobs Act of 2010, which included another one-year extension of bonus tax depreciation for qualified property placed in service before January 1, 2011.	($12.0)	taxSDGEDeferred.xls	RMFedTaxDepr 2010RMFedDeprOnAdds 2010DefTaxes	D14, D31, D48, D65 Cells from A16 to T16, B45 and C45 Cells D53, G53, J53 and M53
9	Rose	Added calculation to reflect the Small Business Jobs Act of 2010, which included another one-year extension of bonus tax depreciation for qualified property placed in service before January 1, 2011.	($7.6)	taxSCGDeferred.xls	SCG: RMFedTaxDepr SCG: 2010RMFedDeprOnAdds SCG: 2010DefTaxesWtgAvg	D14, D31, D48, D65 Cells from A16 to T16, B45 and C45 Cells D53, G53, J53 and M53
10	Various	Synchronized cost center descriptions to match the descriptions in witnesses' testimony.	$0.0	RO.mdb	USS-Adjust Forecasts	Cost Center
11	Yee	Adjusted formula to correctly reference missing Pension and PBOPs costs in OH pool.	$5.6	rbSCGdatainput.xls	Overheads	Cells O10:O12
12	Yee	Adjusted formula to correctly reference missing Pension and PBOPs costs in OH pool.	$6.1	rbSDGEdatainput.xls	Overheads	Cells K11:K13
13	Yee	Added rows to SCG capital rbPlt3.xls to accommodate major transmission projects previously included in routine totals.	$0.8	rbSCGPlt3.xls	TranOthPrj	a. Added rows 28-441 b. Cells G642:AS657
14	Yee	Corrections to cell references / links for SDG&E CWIP balances with the appropriate monthly project cost forecasts. Increases shared asset billing to SCG by $1.3 million.	$2.8	rbSDGEDatainput.xls	Beginning CWIP and AFUDC	Copy cells H6:H427 to E6:E427

3 · A

SECTION IV

Other Changes

"Other" inputs change log (see screen shots in this file)

	Witness	Description	Area	File	Excel tab or Access table	Cell Address
1	Agarwal	Adjusted segmentation factors for SDG&E Wildfire Insurance costs pursuant to the October 8, 2010 FERC Order in SDG&E's TO3 Cycle 4 proceeding. The Order requires the allocation of such costs using labor ratios.	Seg and cap rates	RO.mdb	Table: tbl_RO_O_M_Factors_Amounts	N/A
2	Agarwal	Corrected segmentation factors for SDG&E OpEx benefits to be consistent with the values provided to the Segmentation & Reassignment Rates witness.	Seg and cap rates	RO.mdb	Table: tbl_RO_O_M_Factors_Amounts	N/A
3	Cahill	SDG&E miscellaneous revenues adjusted for: 1. Correction to value for Rent from Electric Properties to synchronize amount with witness and 2. Updates to Shared Asset Misc. Revenue due to changes to the Shared Asset rate base and related billings.	Misc. Revenue	sum.xls	Input(2)	Cells C67 to L68
4	Cahill	Updated SCG miscellaneous revenues for: 1. ITCCA Amortization due to change in level of CAC resulted in a change in miscellaneous revenues, and 2. Updates to Shared Asset Misc. Revenue due to changes to the Shared Asset rate base and related billings.	Misc. Revenue	sum.xls	Input	Cells C78 to F79
5	Hiramoto	Edits to User Reference Guide: Revised installation instructions, added Audit Log section in "Summary Module Step-by-Step Procedures" and "O&M Expense Adjustment Form Pages", and replaced screen shots.	SOE	2012 SDGE-SCG RO Model User Guide.doc	Electronic version included with RO model	
6	Lewis	Synchronized segmentation rates with the SDG&E Segmentation and Reassignment Rates witness for Prepayments and Current Assets. Also synchronized the electric segmentation % for working cash inputs subject to segmentation.	Working Cash	wcSDGE.xls	Input	Cells I49 and L49, column I
7	Lewis	Correction to the value for SCG Purchased Commodities, Gas.	Working Cash	wcSCG.xls	wcInput	Cell I16
8	Moersen	Corrections to the SCG and SDG&E Shared Asset billing%.	Shared Asset	sum.xls	SCG: Shared Asset Rev	SCG: Cells W10 to X49
9	Rose	Adjustment of deferred tax balances to be consistent with the 2009 filed returns.	Tax	taxSCGDeferred.xls	2009DefTaxesWtgAvg	D13
10	Rose	Adjustment of deferred tax balances to be consistent with the 2009 filed returns.	Tax	taxSDGEDeferred.xls	2009DefTaxes	D12 to J12 (Electric Distribution, Gas, Generation, SONGS)
11	Rose	Adjustment to the SCG 2010 ITCCA rate to be consistent with CPUC authorized amount.	Taxes	taxSCGDeferred.xls	CIAC-CAC	C9 and C13
12	Rose	Correction to useful life for all gas property for taxes calculations for asset in service beginning 2010..	Tax	taxSDGEDeferred.xls	TaxDeprCapInterstGas	Cells C12 to R12
13	Yee	Corrections reflecting analysis of 1) "Average Work Order Life" and 2) "Phase-in-Percentage" for SDG&E Smart Grid Capital Expenditures.	Rate Base	rbSDGEDataInput.xls	Datasheet	Cells N153 to O154, N157 to O162, N166 to O166
14	Yee	Corrections to beginning CWIP balances for major projects	Rate Base	rbSCGDataInput.xls	Datasheet	Cells AA30:AA199
15	Yee	Corrections to beginning CWIP balances for major projects	Rate Base	rbSDGEBilledCapital.xls	Datasheet	Cells AA30:AA207
16	Yee	Changed capital data inputs (monthly capital expenditures, in-service-dates, etc.) from cell references / links to hard-coded values for source data.	Rate Base	rbSCGDataInput.xls	CapEx_Planned_L, CapEx_Planned_NL, CapEx_Planned_NSE	O47 to AX216 (L), N47 to AW216 (NL and NSE)
17	Yee	Changed capital data inputs (monthly capital expenditures, in-service-dates, etc.) from cell references / links to hard-coded values for source data.	Rate Base	rbSDGEDataInput.xls	CapExPlanned_Labor, CapExPlanned_NonLab, CapExPlanned_NSE	J30 to AZ450 (L), O30 to AZ450 (NL and NSE)

4.A

SDG&E:

Application

1 Wildfire FERC Allocation%

4.B

SCG

Application

NOI:

tbl_RO_O_M_Factors_Amounts

Version_Num	FERC_Num	Co_Code	Seq_Elec	Seq_Gen	Seq_Gas	Reas_Cap	ET_OM_Trans	ET_Cap_Trans
APP-1	930.3	2100	0.807	0	0.193	0	0.004	0

tbl_RO_O_M_Factors_Amounts

Version_Num	FERC_Num	Co_Code	Seq_Elec	Seq_Gen	Seq_Gas	Reas_Cap	ET_OM_Trans	ET_Cap_Trans
NOI-4	930.3	2100	0.779	0	0.221	0	0.153	0

4.c

SDG&E:

Appliation

NOI

4.D

Appliation

SCG:

NOI

Microsoft Excel - Summ.xls (left)

	B	C	D	E	F	G
		2009	2010	2011	2012	
71	Misc Revenue					
72	Misc Revenue Excl. Shared Assets					
73	Misc. Rev. Applicable for Franchise Fee					
74	Reconnection Charge	1,707	1,665	1,900	1,919	
75	Service Establishment Charge	26,489	25,103	25,304	25,557	
76	Misc. Rev. Applicable for Franchise Fee	28,196	26,988	27,204	27,476	
77	Misc. Revenue Not Applicable for Franchise Fe	30,289	29,874	29,340	29,027	
78	Misc Revenue Excl Shared Assets	58,397	56,662	56,544	49,503	
79	Misc Revenue from Shared Assets	19,468	24,919	36,662	53,694	
80	Total Misc Revenue	77,865	81,521	93,206	103,197	
82	O&M Module					
83	O&M by FERC in 2009$	2009	2010	2009S 2011	2012	
85	Gross NSS O&M by Labor/Non Labor/Non LaborNSE in 2009$					
86	Labor	400,596	397,986	404,314	408,729	
87	Non-Labor	362,518	168,507	206,764	240,417	
88	Non-Standard	113,308	336,722	350,192	350,903	

Microsoft Excel - Summ.xls (right)

	B	C	D	E	F	G
		2009	2010	2011	2012	
70						
71	Misc Revenue					
72	Misc Revenue Excl. Shared Assets					
73	Misc. Rev. Applicable for Franchise Fee					
74	Reconnection Charge	1,707	1,665	1,900	1,919	
75	Service Establishment Charge	26,489	25,103	25,304	25,557	
76	Misc. Rev. Applicable for Franchise Fee	28,196	26,988	27,204	27,476	
77	Misc. Revenue Not Applicable for Franchise Fe	30,289	29,874	29,465	21,911	
78	Misc Revenue Excl Shared Assets	58,485	56,862	56,669	49,387	
79	Misc Revenue from Shared Assets	19,468	25,172	36,836	54,733	
80	Total Misc Revenue	77,953	82,034	93,505	104,120	
82	O&M Module					
83	O&M by FERC in 2009$	2009	2010	2009S 2011	2012	
85	Gross NSS O&M by Labor/Non Labor/Non LaborNSE in 2009$					
86	Labor	400,596	399,794	404,235	405,895	
87	Non-Labor	362,518	168,892	207,152	240,473	

4.E

SDG&E:
Application

NOI:

Top table — 2009 CALCULATED

			Days (Lead/Lag)	TOTAL Expense	Elec % Split	Electric Distribution	Gas % Split	Gas
28	13	PROPERTY/AD VALOREM/FRANCHISE TAXES & PASS-THRU	99.63	188,770	63%	118,576	26%	17
29	14	FEDERAL INCOME TAXES--CURRENT	(73.72)	67,700	63%	42,526	26%	8
30	15	STATE FRANCHISE TAXES	(69.61)	32,328	63%	20,307	26%	
32	16	DEPRECIATION PROVISION	0.00	322,538		167,463		32
34	17	AMORTIZATION OF INSURANCE PREMIUMS	0.00	51,729	63%	32,454	26%	12
36	18	EXPENSES EXCLUDING COMMODITY		1,815,090		1,106,167		42
37	19	INCOME TAXES DEFERRED	0.00	66,750	63%	43,185	26%	1
38	20	FRANCHISE TAXES ON COMMODITY (FROST YEARS)						
39	21	PASS-THROUGH TAXES (FROST YEARS)						
40	22	REFUNDABLE PROGRAM COSTS (FROST YEARS), Excl. CPUC Fees						
41	22a	CPUC Fees, Electric	0.00	0	100%	0		
42	22b	CPUC Fees, Gas	0.00					
43	23	TOTAL EXPENSES		2,719,805		1,594,666		825
47	24	CASH BALANCES		3,192	63%	2,005	26%	
48	25	SPECIAL DEPOSITS AND WORKING FUNDS		0	63%	0	26%	
49	26	OTHER RECEIVABLES		22,459	63%	14,108	26%	6
50	27	PREPAYMENTS AND CURRENT ASSETS		29,186	63%	18,333	26%	7
51	28	DEFERRED DEBITS		0	63%	0	26%	
52	29	EMPLOYEES WITHHOLDING		(1,698)	63%	(1,067)	26%	
53	29	CURRENT AND ACCRUED LIABILITIES		(46,605)	63%	(29,275)	26%	

Bottom table — 2008 CALCULATED

			Days (Lead/Lag)	TOTAL Expense	Elec % Split	Electric Distribution	Gas % Split	Gas
28	13	PROPERTY/AD VALOREM/FRANCHISE TAXES & PASS-THRU	99.66	188,770	63%	119,036	26%	49
29	14	FEDERAL INCOME TAXES--CURRENT	(73.72)	67,700	63%	42,526	26%	17
30	15	STATE FRANCHISE TAXES	(69.61)	32,328	63%	20,307	26%	
32	16	DEPRECIATION PROVISION	0.00	322,538		167,468		52
34	17	AMORTIZATION OF INSURANCE PREMIUMS	0.00	51,729	63%	32,633	26%	13
36	18	EXPENSES EXCLUDING COMMODITY		1,815,090	63%	109,917	26%	421
37	19	INCOME TAXES DEFERRED	0.00	66,750	63%	43,371	26%	17
38	20	FRANCHISE TAXES ON COMMODITY (FROST YEARS)						
39	21	PASS-THROUGH TAXES (FROST YEARS)						
40	22	REFUNDABLE PROGRAM COSTS (FROST YEARS), Excl. CPUC Fees						
41	22a	CPUC Fees, Electric	0.00	0	100%	0		
42	22b	CPUC Fees, Gas	0.00					
43	23	TOTAL EXPENSES		2,719,805		598,504		825
47	24	CASH BALANCES		3,192	63%	2,013	26%	
48	25	SPECIAL DEPOSITS AND WORKING FUNDS		0	63%	0	26%	
49	26	OTHER RECEIVABLES		22,459	63%	14,168	26%	6
50	27	PREPAYMENTS AND CURRENT ASSETS		29,186	73%	21,299	18%	7
51	28	DEFERRED DEBITS		0	63%	0		
52	28	EMPLOYEES WITHHOLDING		(1,698)	63%	(1,071)	26%	

4.F

Application

	A	B	C	D	H	I	J
1		SOUTHERN CALIFORNIA GAS COMPANY					
2		CASH WORKING CAPITAL STUDY - TEST YEAR 2012					
3							
4		INPUT SHEET					
5		($ in Thousands)					
6							
7						2012 PROPOSED	
8							
9						Expense	
10		Non-Labor Escalation Factor				1.0760	
11		Labor Escalation Factor				1.0760	
12	1	CASH WORKING CAPITAL SUMMARY					
13	2	(LEAD) LAG SUMMARY					
14	3	REVENUE LAG					
15							
16	4	PURCHASED COMMODITIES - GAS				2,426,798	
17							

NOI:

	A	B	C	D	H	I
1		SOUTHERN CALIFORNIA GAS COMPANY				
2		CASH WORKING CAPITAL STUDY - TEST YEAR 2012				
3						
4		INPUT SHEET				
5		($ in Thousands)				
6						
7						2012 PROPOSED
8						
9						Expense
10		Non-Labor Escalation Factor				1.0760
11		Labor Escalation Factor				1.0760
12	1	CASH WORKING CAPITAL SUMMARY				
13	2	(LEAD) LAG SUMMARY				
14	3	REVENUE LAG				
15						
16	4	PURCHASED COMMODITIES - GAS				2,230,238
17						

4-6

SCG   Application

2010

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Improvements	80.89%	18.74%	0.37%	100%
Computer Hardware	55.38%	43.15%	1.47%	100%
Computer Software 2-4 Yrs	62.12%	37.83%	0.05%	100%
Computer Software 5-8 Yrs	67.31%	31.84%	0.85%	100%
Computer Software 9-12 Yrs	68.02%	31.69%	0.29%	100%
Computer Software 15 Yrs	56.46%	42.35%	1.19%	100%
Communications	58.46%	40.18%	1.36%	100%
Miscellaneous	71.75%	28.25%	0.00%	100%

2011

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Improvements	81.02%	17.94%	1.04%	100%
Computer Hardware	55.45%	43.20%	1.35%	100%
Computer Software 2-4 Yrs	64.24%	35.76%	0.00%	100%
Computer Software 5-8 Yrs	62.39%	36.65%	0.96%	100%
Computer Software 9-12 Yrs	66.56%	33.35%	0.09%	100%
Computer Software 15 Yrs	59.16%	40.16%	0.68%	100%
Communications	56.96%	41.85%	1.19%	100%
Miscellaneous	71.75%	28.25%	0.00%	100%

2012

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Improvements	81.12%	17.60%	1.28%	100%
Computer Hardware	55.36%	43.28%	1.36%	100%
Computer Software 2-4 Yrs	69.25%	30.75%	0.00%	100%
Computer Software 5-8 Yrs	59.66%	39.35%	0.99%	100%
Computer Software 9-12 Yrs	63.36%	36.63%	0.01%	100%
Computer Software 15 Yrs	66.12%	33.82%	0.06%	100%
Communications	57.39%	41.71%	0.90%	100%
Miscellaneous	71.75%	28.25%	0.00%	100%

NOI:

2010

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Impr	80.91%	18.74%	0.35%	100%
Computer Hardware	55.30%	43.21%	1.49%	100%
Computer Software	62.12%	37.83%	0.05%	100%
Computer Software	66.66%	32.46%	0.88%	100%
Computer Software	68.75%	30.98%	0.27%	100%
Computer Software	54.44%	44.00%	1.56%	100%
Communications	58.43%	40.21%	1.36%	100%
Miscellaneous	71.75%	28.25%	0.00%	100%

2011

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Impr	81.04%	17.81%	1.15%	100%
Computer Hardware	56.06%	42.62%	1.32%	100%
Computer Software	64.24%	35.76%	0.00%	100%
Computer Software	61.36%	37.67%	0.97%	100%
Computer Software	67.23%	32.68%	0.09%	100%
Computer Software	57.05%	41.89%	1.06%	100%
Communications	56.89%	41.91%	1.20%	100%
Miscellaneous	71.75%	28.25%	0.00%	100%

2012

	SoCalGas Retained	SDGE	Affiliate	Total
Structures and Impr	81.12%	17.51%	1.37%	100%
Computer Hardware	56.23%	42.44%	1.33%	100%
Computer Software	69.25%	30.75%	0.00%	100%
Computer Software	58.93%	40.11%	0.96%	100%
Computer Software	66.39%	33.55%	0.06%	100%
Computer Software	63.88%	35.64%	0.48%	100%
Communications	57.26%	41.83%	0.91%	100%
Miscellaneous	71.75%	28.25%	0.00%	100%

SDG&E: Application

2010

	SDGE Retained	SoCalGas	Other Affil.	
Common Land	45.27%	53.14%	1.59%	100.00%
Common Structures & Improvements	67.63%	31.38%	0.99%	100.00%
Common Furniture & Equipment	100.00%	0.00%	0.00%	100.00%
Common Computer Hardware	60.41%	39.56%	0.03%	100.00%
Common Computer Software 5 Year	63.36%	36.63%	0.01%	100.00%
Common Communications	68.51%	15.10%	16.39%	100.00%
Electric Communications	79.71%	11.37%	8.92%	100.00%

2011

	SDGE Retained	SoCalGas	Other Affil.	
Common Land	45.27%	53.14%	1.59%	100.00%
Common Structures & Improvements	64.41%	34.51%	1.08%	100.00%
Common Furniture & Equipment	100.00%	0.00%	0.00%	100.00%
Common Computer Hardware	59.57%	40.43%	0.00%	100.00%
Common Computer Software 5 Year	57.69%	42.31%	0.00%	100.00%
Common Communications	69.64%	13.89%	16.47%	100.00%
Electric Communications	79.71%	11.37%	8.92%	100.00%

2012

	SDGE Retained	SoCalGas	Other Affil.	
Common Land	45.27%	53.14%	1.59%	100.00%
Common Structures & Improvements	57.55%	41.18%	1.27%	100.00%
Common Furniture & Equipment	100.00%	0.00%	0.00%	100.00%
Common Computer Hardware	59.88%	40.12%	0.00%	100.00%
Common Computer Software 5 Year	47.16%	52.84%	0.00%	100.00%
Common Communications	70.65%	12.64%	16.71%	100.00%
Electric Communications	79.71%	11.37%	8.92%	100.00%

NOI

2010

	SDGE Retained	SoCalGas	Other Affil.	
Common Land	45.27%	53.14%	1.59%	100.00%
Common Structures & Improv	67.63%	31.37%	1.00%	100.00%
Common Furniture & Equipme	100.00%	0.00%	0.00%	100.00%
Common Computer Hardware	60.43%	39.54%	0.03%	100.00%
Common Computer Software	66.82%	33.16%	0.02%	100.00%
Common Communications	68.51%	15.10%	16.39%	100.00%
Electric Communications	79.71%	11.37%	8.92%	100.00%

2011

	SDGE Retained	SoCalGas	Other Affil.	
Common Land	45.27%	53.14%	1.59%	100.00%
Common Structures & Improv	64.42%	34.50%	1.08%	100.00%
Common Furniture & Equipme	100.00%	0.00%	0.00%	100.00%
Common Computer Hardware	59.59%	40.41%	0.00%	100.00%
Common Computer Software	58.45%	41.55%	0.00%	100.00%
Common Communications	69.64%	13.89%	16.47%	100.00%
Electric Communications	79.71%	11.37%	8.92%	100.00%

2012

	SDGE Retained	SoCalGas	Other Affil.	
Common Land	45.27%	53.14%	1.59%	100.00%
Common Structures & Improv	57.58%	41.16%	1.26%	100.00%
Common Furniture & Ecuibme	100.00%	0.00%	0.00%	100.00%
Common Computer Hardware	59.09%	40.91%	0.00%	100.00%
Common Computer Software	43.75%	56.25%	0.00%	100.00%
Common Communications	70.65%	12.64%	16.71%	100.00%
Electric Communications	79.71%	11.37%	8.92%	100.00%

Application

SCG

Microsoft Excel - TaxSCGdeferred.xls

	A	B	C	D	E
1	Southern California Gas Company				
2	2009 Deferred Taxes				
				2009	
	DEFERRED TAX BALANCE @ 12/31/08			(401,544)	
	DEFERRED TAX BALANCE @ 12/31/09			(459,224)	
	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR(CR)			(430,384)	

NOI

Microsoft Excel - TaxSCGDeferred.xls

Southern California Gas Company

	A	B	C	D
1	Southern California Gas Company			
2	2009 Deferred Taxes			
				2009
	DEFERRED TAX BALANCE @ 12/31/08			(401,544)
	DEFERRED TAX BALANCE @ 12/31/09			(452,853)
	WEIGHTED AVERAGE DEFERRED TAX BALANCE DR(CR)			(426,813)

SDG&E

Application

Microsoft Excel - TaxSDG&Deferred.xls

San Diego Gas And Electric Company
2009 Deferred taxes

	ED	GAS	GENERATION	SONGS
Deferred Tax Balance @ 12/31/08	(226,342)	(54,873)	(15,188)	(5,753)
Deferred Tax Balance @ 12/31/09	(229,783)	(74,880)	27,318	(8,688)
Weighted Average Deferred Tax Balance	(251,872)	(69,734)	21,197	(5,607)

NOI

Microsoft Excel - TaxSDG&Deferred.xls

San Diego Gas And Electric Company
2009 Deferred taxes

	ED	GAS	GENERATION	SONGS
Deferred Tax Balance @ 12/31/08	(235,542)	(70,825)	(15,188)	(5,753)
Deferred Tax Balance @ 12/31/09	(248,078)	(70,825)	27,449	(7,384)
Weighted Average Deferred Tax Balance	(264,512)	(67,804)	21,300	(6,570)

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C9　=C8*0.31

	A	B	C	D	E
				Estimated	
		Actual			
5	DB / (CR)	2009	2010	2011	2012
6					
7					
8	Forecasted Taxable CIAC		(15,439)	(12,473)	(25,412)
9	Plus Gross-up		(4,766)	(3,866)	(7,878)
10	Less ITCCA (CIAC Amort)		1,839	2,078	2,355
11					
12	Forecasted CAC Forfeitures		(7,951)	(7,976)	(6,116)
13	Plus Gross-up		(2,465)	(2,473)	(2,516)
14	Less ITCCA (CAC Amort)		1,436	1,542	1,630

Application

C9　=C8*0.2

	A	B	C	D	E
				Estimated	
		Actual			
5	DB / (CR)	2009	2010	2011	2012
6					
7					
8	Forecasted Taxable CIAC		(15,910)	(13,021)	(26,073)
9	Plus Gross-up		(3,182)	(4,036)	(8,083)
10	Less ITCCA (CIAC Amort)		1,759	1,982	2,431
11					
12	Forecasted CAC Forfeitures		(8,411)	(8,396)	(6,540)
13	Plus Gross-up		(1,682)	(2,503)	(2,647)
14	Less ITCCA (CAC Amort)		1,396	1,505	1,670

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Application

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San Diego Gas And Electric Company.
Computation of Depreciation on 50% of Capitalized Interest:
GAS

Right screenshot (NOI):

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
2010	370						

ANNUAL DEPRECIATION:

FEDERAL Return [30Yr DDB/SL]	Factor >>>	14	27	25	23	21	20	18
		0.03750	0.07229	0.06877	0.06877	0.05713	0.05265	0.04898
STATE Return [35Yr 200DDB/SL]	Factor >>>	11	21	19	18	17	16	15
		0.02980	0.05550	0.05230	0.04940	0.04690	0.04390	0.04140

| **2011** | 1,132 | | | | | | |

CapInterest / TaxDeprCapInterestED / TaxDeprCapInterestGas / TaxDeprCapInterest

Left screenshot (Application):

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
2010	538						

ANNUAL DEPRECIATION:

FEDER Return [35Yr DDB/SL]	Factor >>>	27	51	46	41	37	34	32
		0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05990
STATE Return [35Yr 200DDB/SL]	Factor >>>	15	30	28	27	26	25	22
		0.02880	0.05550	0.05230	0.04940	0.04690	0.04390	0.04140

| **2011** | 732 | | | | | | |

CapInterest / TaxDeprGasInterestED / TaxDeprCapInterestGas / TaxDeprCapInterest

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Application

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Application:

SDGE:

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Microsoft Excel - ab01xxx.xls[impact.]

File   Edit   View   Insert   Format   Tools   Data   Window   Help

Arial   10   B I U   85%

Snap1 - Window

A5   =+!CapEx/Planned-Labor/!C30

Sheet1

San Diego Gas & Electric Company
Beginning CWIP and AFUDC
For Period 2010 - 2012
(Thousand of Dollars)

Budget Code	Asset ID	Project Description	Beg AFUDC 2010	Beg CWIP 2010	Beg AFUDC 2009 / Beg CWIP 2009	Beg AFUDC 2010	Beg CWIP 2010					
292	BC03849.02	270	BC03849.03 SORT Upgrade Project	0	0	0.0000%	0	0				
293	BC03850.01	301	BC03850.01 Customer Contact and Notification System	0	0	0.0000%	0	0				
294	BC03850.01	300	BC03850.02 HAN Infrastructure AR	0	0	0.0000%	0	0				
295	BC03850.02	300	BC03850.03 HAN DRCA Implementation All	0	0	0.0000%	0	0				
296	BC03851.01	300	BC03851.01 Net Energy Metering Application Management	0	0	0.0000%	0	0				
297	BC03851.01	270	BC03851.02 AIS Enhancements S/W	0	0	0.0000%	0	0				
298	07864.00	100	OpEx 2020 Asset Management & Smart Grid OMS/DMS	698	12,717	5.4877%	698	12,717				
299	07864.01	300	OpEx 2020 Asset Management & Smart Grid OMS/DMS-Hardware	0	0	10.9286%	0	3				
290	07864.02	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase1	22	1,307	1.6715%	22	1,307				
291	07864.03	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase2	6	1,111	0.5008%	6	1,111				
292	07864.04	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 3	0	0	0.0000%	0	0				
293	07864.05	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 4	101	118	85.5989%	101	118				
294	07864.06	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 1	0	0	0.0000%	0	0				
295	07864.07	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 2	0	0	0.0000%	0	0				
296	07864.08	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 3	0	0	0.0000%	0	0				
297	07864.09	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 4	0	0	0.0000%	0	0				
298	07864.10	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 1	0	0	0.0000%	0	0				
299	07864.11	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 2	0	0	0.0000%	0	0				
300	07864.12	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 3	0	0	0.0000%	0	0				
301	07864.13	130	OpEx 2020 Asset Management & Smart Grid CBM - Hardware Phase 4	0	0	0.0000%	0	0				
302	07864.14	271	OpEx 2020 Customer Care - ICE Self Service eServices	219	717	30.5189%	219	717				
303	07864.15	300	OpEx 2020 Customer Care - Care Rep of the Future (Hardware)	151	4,579	3.2909%	151	4,579				
304	07864.16	270	OpEx 2020 Customer Care - Care Rep of the Future (Software)	547	3,576	15.2959%	547	3,576				
305	07864.17	300	OpEx 2020 IT Environments Project - Hardware	0	0	0.0000%	0	0				
306	07864.18	271	OpEx Field Force - Vegetation Management Project - Software	802	6,752	9.3214%	802	6,752				
307	07864.19	270	OpEx Field Force - Vegetation Management System	622	0	0.0000%	622	8,752				
308	07864.19	301	OpEx 2020 IT Environments Project - Hardware	0	0	0.0000%	0	0				

DepRates10&11 / DepRates12 / BeginningCWIP & AFUDC / BeginningBalances / Com

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