

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2012 (U 904-G))

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

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF KAREN L. SEDGWICK
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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**2012 General Rate Case - APP
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Overall Summary For Exhibit No. SCG-10

Area:	SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness:	Sedgwick, Karen L

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>Non-Shared Services</i>	11,695	12,559	12,559	12,559
<i>Shared Services</i>	6,327	6,961	6,961	6,961
Total	18,022	19,520	19,520	19,520

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L

Summary of Non-Shared Services Workpapers:

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>A. Logistics Shops North - Pool Warehousing</i>	9,564	9,797	9,797	9,797
<i>B. Office Services</i>	2,131	2,762	2,762	2,762
<i>Total</i>	11,695	12,559	12,559	12,559

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Workpaper: VARIOUS

Summary for Category: A. Logistics Shops North - Pool Warehousing

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	7,271	7,091	7,091	7,091
Non-Labor	2,293	2,706	2,706	2,706
NSE	0	0	0	0
Total	9,564	9,797	9,797	9,797
FTE	112.2	109.2	109.2	109.2

Workpapers belonging to this Category:

2SS001.000 Logistics Shops North

Labor	5,959	5,779	5,779	5,779
Non-Labor	658	735	735	735
NSE	0	0	0	0
Total	6,617	6,514	6,514	6,514
FTE	94.5	91.5	91.5	91.5

2SS002.000 Office Services

Labor	1,312	1,312	1,312	1,312
Non-Labor	1,635	1,971	1,971	1,971
NSE	0	0	0	0
Total	2,947	3,283	3,283	3,283
FTE	17.7	17.7	17.7	17.7

2SS005.000 Meter Shops & Records

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	0	0	0	0
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2SS001.000 - Logistics Shops North

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS001.000 - Logistics Shops North

Activity Description:

The Pool purchasing & warehouse group consists primarily of labor charges. Material for job direct purchases is procured by regional logistics analysts and storeroom inventory is procured by material requirements planners. The labor and associated non-labor is within this workgroup.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it most accurately represents the current organization and its related activities.

Non-Labor - 5-YR Average

Logistics/Shops North's five year average represents about an 8% increase over the 2009 spend. Years 2008 and 2009 are only representative of recessionary levels of spend and are not indicative of future activity and spend levels. Therefore, the five year average was selected as the best indicator for years 2011 and 2012.

NSE - 5-YR Average

NA

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	5,223	5,305	5,466	5,321	5,959	5,779	5,779	5,779	
Non-Labor	936	787	650	648	658	735	735	735	
NSE	0	0	0	0	0	0	0	0	
Total	6,159	6,092	6,116	5,969	6,617	6,514	6,514	6,514	
FTE	83.5	84.6	86.3	85.0	94.5	91.5	91.5	91.5	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS001.000 - Logistics Shops North

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	5,959	5,959	5,959	-180	-180	-180	5,779	5,779	5,779
Non-Labor	5-YR Average	735	735	735	0	0	0	735	735	735
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		6,694	6,694	6,694	-180	-180	-180	6,514	6,514	6,514
FTE	Base YR Rec	94.5	94.5	94.5	-3.0	-3.0	-3.0	91.5	91.5	91.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	-180	0	0	-180	0.0	1-Sided Adj
3 union employees @ 60k on LT disability. Costs covered in overtime and/or contract labor.						
2010	0	0	0	0	-3.0	1-Sided Adj
3 union employees @ 60k on LT disability. Costs covered in overtime and/or contract labor.						
2010 Total	-180	0	0	-180	-3.0	
2011	0	0	0	0	-3.0	1-Sided Adj
3 union employees @ 60k on LT disability. Costs covered in overtime and/or contract labor.						
2011	-180	0	0	-180	0.0	1-Sided Adj
3 union employees @ 60k on LT disability. Costs covered in overtime and/or contract labor.						
2011 Total	-180	0	0	-180	-3.0	
2012	0	0	0	0	-3.0	1-Sided Adj
3 union employees @ 60k on LT disability. Costs covered in overtime and/or contract labor.						
2012	-180	0	0	-180	0.0	1-Sided Adj
3 union employees @ 60k on LT disability. Costs covered in overtime and/or contract labor.						

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: A. Logistics Shops North - Pool Warehousing
Category-Sub: 1. Logistics Shops North - Pool Warehousing
Workpaper: 2SS001.000 - Logistics Shops North

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012 Total	-180	0	0	-180	-3.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: A. Logistics Shops North - Pool Warehousing
Category-Sub: 1. Logistics Shops North - Pool Warehousing
Workpaper: 2SS001.000 - Logistics Shops North

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	3,935	4,083	4,347	4,351	4,558
Non-Labor	833	727	620	649	658
NSE	0	0	0	0	0
Total	4,769	4,809	4,967	5,000	5,216
FTE	69.9	70.7	72.3	71.0	70.0
Adjustments (Nominal \$) **					
Labor	51	53	44	0	489
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	51	53	44	0	489
FTE	0.8	0.8	0.7	0.0	9.5
Recorded-Adjusted (Nominal \$)					
Labor	3,986	4,136	4,391	4,351	5,047
Non-Labor	833	727	620	649	658
NSE	0	0	0	0	0
Total	4,820	4,863	5,012	5,000	5,705
FTE	70.7	71.5	73.0	71.0	79.5
Vacation & Sick (Nominal \$)					
Labor	680	739	766	838	912
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	680	739	766	838	912
FTE	12.8	13.1	13.3	14.0	15.0
Escalation to 2009\$					
Labor	557	430	308	131	0
Non-Labor	102	60	30	-2	0
NSE	0	0	0	0	0
Total	660	490	338	130	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	5,223	5,305	5,466	5,321	5,959
Non-Labor	936	787	650	648	658
NSE	0	0	0	0	0
Total	6,159	6,092	6,116	5,969	6,617
FTE	83.5	84.6	86.3	85.0	94.5

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: A. Logistics Shops North - Pool Warehousing
Category-Sub: 1. Logistics Shops North - Pool Warehousing
Workpaper: 2SS001.000 - Logistics Shops North

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	51	53	44	0	489	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	51	53	44	0	489	
FTE	0.8	0.8	0.7	0.0	9.5	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	51	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 607153929733
Transfer Costs in from cost center 2100-0704, as this cost center is no longer active.							
2005	0	0	0	0.8	1-Sided Adj	N/A	LBROUGH20100 607154005453
Transfer Costs in from cost center 2100-0704, as this cost center is no longer active.							
2005 Total	51	0	0	0.8			
2006	53	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 607154045347
Transfer Costs in from cost center 2100-0704, as this cost center is no longer active.							
2006	0	0	0	0.8	1-Sided Adj	N/A	LBROUGH20100 607154106377
Transfer Costs in from cost center 2100-0704, as this cost center is no longer active.							
2006 Total	53	0	0	0.8			
2007	44	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 607154148487
Transfer Costs in from cost center 2100-0704, as this cost center is no longer active.							
2007	0	0	0	0.7	1-Sided Adj	N/A	LBROUGH20100 607154211880
Transfer Costs in from cost center 2100-0704, as this cost center is no longer active.							
2007 Total	44	0	0	0.7			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS001.000 - Logistics Shops North

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008 Total	0	0	0	0.0			
2009	489	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 608104001337
Labor annualization.							
2009	0	0	0	6.6	1-Sided Adj	N/A	LBROUGH20100 608104057573
Labor annualization.							
2009	0	0	0	2.9	1-Sided Adj	N/A	LBROUGH20100 616152334497
FTE Increase to tie to annualization plus overtime.							
2009 Total	489	0	0	9.5			

Beginning of Workpaper
2SS002.000 - Office Services

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS002.000 - Office Services

Activity Description:

This workgroup consists of all costs related to the fabrication and repair shop, not office services. The fabrication and tool shop provides specialized support to field operations serving both as a supplier of custom materials and tools as well as a service provider in the modification of materials and repair tools.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it most accurately represents the current organization and its related activities.

Non-Labor - 5-YR Average

The five year average was selected as the baseline methodology as it is the most reflective of the current state of the business.

NSE - 5-YR Average

NA

Summary of Results:

Years	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
	2005	2006	2007	2008	2009	2010	2011	2012
Labor	1,395	1,360	1,269	1,213	1,312	1,312	1,312	1,312
Non-Labor	2,152	2,268	2,132	1,668	1,635	1,971	1,971	1,971
NSE	0	0	0	0	0	0	0	0
Total	3,547	3,628	3,401	2,881	2,947	3,283	3,283	3,283
FTE	19.2	18.3	17.0	16.6	17.7	17.7	17.7	17.7

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS002.000 - Office Services

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	1,312	1,312	1,312	0	0	0	1,312	1,312	1,312
Non-Labor	5-YR Average	1,971	1,971	1,971	0	0	0	1,971	1,971	1,971
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		3,283	3,283	3,283	0	0	0	3,283	3,283	3,283
FTE	Base YR Rec	17.7	17.7	17.7	0.0	0.0	0.0	17.7	17.7	17.7

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: A. Logistics Shops North - Pool Warehousing
Category-Sub: 1. Logistics Shops North - Pool Warehousing
Workpaper: 2SS002.000 - Office Services

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	1,065	1,060	1,020	992	1,018
Non-Labor	1,917	2,094	2,034	1,672	1,635
NSE	0	0	0	0	0
Total	2,982	3,154	3,054	2,664	2,653
FTE	16.3	15.5	14.4	13.9	13.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	93
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	93
FTE	0.0	0.0	0.0	0.0	1.3
Recorded-Adjusted (Nominal \$)					
Labor	1,065	1,060	1,020	992	1,111
Non-Labor	1,917	2,094	2,034	1,672	1,635
NSE	0	0	0	0	0
Total	2,982	3,154	3,054	2,664	2,746
FTE	16.3	15.5	14.4	13.9	14.9
Vacation & Sick (Nominal \$)					
Labor	182	189	178	191	201
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	182	189	178	191	201
FTE	2.9	2.8	2.6	2.7	2.8
Escalation to 2009\$					
Labor	149	110	72	30	0
Non-Labor	235	174	98	-4	0
NSE	0	0	0	0	0
Total	384	284	169	26	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	1,395	1,360	1,269	1,213	1,312
Non-Labor	2,152	2,268	2,132	1,668	1,635
NSE	0	0	0	0	0
Total	3,547	3,628	3,402	2,881	2,947
FTE	19.2	18.3	17.0	16.6	17.7

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS002.000 - Office Services

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	93
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	93
FTE	0.0	0.0	0.0	0.0	1.3

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009	93	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 608104133963
Labor annualization.							
2009	0	0	0	1.3	1-Sided Adj	N/A	LBROUGH20100 608104205167
Labor annualization.							
2009 Total	93	0	0	1.3			

Beginning of Workpaper
2SS005.000 - Meter Shops & Records

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS005.000 - Meter Shops & Records

Activity Description:

Information describing the meter shop and records department can be found in workpaper 2200-0798 - METER SHOP & RECORDS.

Forecast Methodology:

Labor - Base YR Rec

Information describing the meter shop and records department can be found in workpaper 2200-0798 - METER SHOP & RECORDS.

Non-Labor - Base YR Rec

Information describing the meter shop and records department can be found in workpaper 2200-0798 - METER SHOP & RECORDS.

NSE - Base YR Rec

Information describing the meter shop and records department can be found in workpaper 2200-0798 - METER SHOP & RECORDS.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	0	0	0	0	0	0	0	0	
NSE	0	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS005.000 - Meter Shops & Records

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: A. Logistics Shops North - Pool Warehousing
Category-Sub: 1. Logistics Shops North - Pool Warehousing
Workpaper: 2SS005.000 - Meter Shops & Records

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Logistics Shops North - Pool Warehousing
 Category-Sub: 1. Logistics Shops North - Pool Warehousing
 Workpaper: 2SS005.000 - Meter Shops & Records

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Office Services
 Workpaper: 2SS003.000

Summary for Category: B. Office Services

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	1,096	1,520	1,520	1,520
NSE	1,035	1,242	1,242	1,242
Total	2,131	2,762	2,762	2,762
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2SS003.000 Retired CC

Labor	0	0	0	0
Non-Labor	1,096	1,520	1,520	1,520
NSE	1,035	1,242	1,242	1,242
Total	2,131	2,762	2,762	2,762
FTE	0.0	0.0	0.0	0.0

**Beginning of Workpaper
2SS003.000 - Retired CC**

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Office Services
 Category-Sub: 1. Office Services
 Workpaper: 2SS003.000 - Retired CC

Activity Description:

This cost center provides non-labor services of postage, catering, travel and records management services used by all SoCalGas employees.

Forecast Methodology:

Labor - 5-YR Average

Due to the cyclical nature of the business and the recent recessionary economic environment, a five-year average best represents future expected costs.

Non-Labor - 5-YR Average

Due to the cyclical nature of the business and the recent recessionary economic environment, a five-year average best represents future expected costs.

NSE - 5-YR Average

Due to the cyclical nature of the business and the recent recessionary economic environment, a five-year average best represents future expected costs.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	2,350	2,425	2,294	2,172	1,096	1,520	1,520	1,520	
NSE	0	0	0	0	1,035	1,242	1,242	1,242	
Total	2,350	2,425	2,294	2,172	2,131	2,762	2,762	2,762	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Office Services
 Category-Sub: 1. Office Services
 Workpaper: 2SS003.000 - Retired CC

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	2,067	2,067	2,067	-547	-547	-547	1,520	1,520	1,520
NSE	5-YR Average	207	207	207	1,035	1,035	1,035	1,242	1,242	1,242
Total		2,274	2,274	2,274	488	488	488	2,762	2,762	2,762
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	453	0	453	0.0	1-Sided Adj
increase experienced due to Document Services renegotitation						
2010	0	-1,000	0	-1,000	0.0	NSE Transfer
3.5% annual Document Services escalator for outsourced						
2010	0	0	1,000	1,000	0.0	NSE Transfer
3.5% annual Document Services escalator for outsourced						
2010	0	0	35	35	0.0	1-Sided Adj
3.5% annual Document Services escalator for outsourced						
2010 Total	0	-547	1,035	488	0.0	
2011	0	453	0	453	0.0	1-Sided Adj
increase experienced due to Document Services renegotitation						
2011	0	-1,000	0	-1,000	0.0	NSE Transfer
3.5% annual Document Services escalator for outsourced						
2011	0	0	1,000	1,000	0.0	NSE Transfer
3.5% annual Document Services escalator for outsourced						

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Office Services
 Category-Sub: 1. Office Services
 Workpaper: 2SS003.000 - Retired CC

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2011	0	0	35	35	0.0	1-Sided Adj
3.5% annual Document Services escalator for outsourced						
2011 Total	0	-547	1,035	488	0.0	
2012	0	453	0	453	0.0	1-Sided Adj
increase experienced due to Document Services renegotitation						
2012	0	0	35	35	0.0	1-Sided Adj
3.5% annual Document Services escalator for outsourced						
2012	0	-1,000	0	-1,000	0.0	NSE Transfer
3.5% annual Document Services escalator for outsourced						
2012	0	0	1,000	1,000	0.0	NSE Transfer
3.5% annual Document Services escalator for outsourced						
2012 Total	0	-547	1,035	488	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: B. Office Services
Category-Sub: 1. Office Services
Workpaper: 2SS003.000 - Retired CC

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,093	2,239	2,189	2,178	2,131
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,093	2,239	2,189	2,178	2,131
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-1,035
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,035</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,093	2,239	2,189	2,178	1,096
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,035</u>
Total	2,093	2,239	2,189	2,178	2,131
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	257	186	105	-5	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	257	186	105	-5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	2,350	2,425	2,294	2,172	1,096
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,035</u>
Total	2,350	2,425	2,294	2,172	2,131
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Office Services
 Category-Sub: 1. Office Services
 Workpaper: 2SS003.000 - Retired CC

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-1,035
NSE	0	0	0	0	1,035
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009	0	-1,035	0	0.0	NSE Transfer	N/A	LBROUGH20100 615180738190
Contract is NSE							
2009	0	0	1,035	0.0	NSE Transfer	N/A	LBROUGH20100 615180738190
Contract is NSE							
2009 Total	0	-1,035	1,035	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L

Summary of Shared Services Workpapers:

Description	In 2009 \$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>A. Foundation</i>	32	35	35	35
<i>B. Logistics/Shops North</i>	2,074	2,275	2,275	2,275
<i>C. Portfolio Management</i>	532	657	657	657
<i>D. Dir Supply Management</i>	0	0	0	0
<i>E. SVP and CITO</i>	0	3	3	3
<i>F. USS Billed-in from SDG&E</i>	3,689	3,991	3,991	3,991
<i>Total</i>	6,327	6,961	6,961	6,961

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Foundation
 Cost Center: 2200-2301.000

Summary for Category: A. Foundation

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	31	34	34	34
Non-Labor	1	1	1	1
NSE	0	0	0	0
Total	32	35	35	35
FTE	1.0	1.0	1.0	1.0

Cost Centers belonging to this Category:
2200-2301.000 SUPPLY CHAIN PROJECTS

Labor	31	34	34	34
Non-Labor	1	1	1	1
NSE	0	0	0	0
Total	32	35	35	35
FTE	1.0	1.0	1.0	1.0

Beginning of Workpaper
2200-2301.000 - SUPPLY CHAIN PROJECTS

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: A. Foundation
Category-Sub: 1. Foundation
Cost Center: 2200-2301.000 - SUPPLY CHAIN PROJECTS

Activity Description:

This cost center supports all enterprise systems and services used by the portfolio groups to support procurement activities.

Forecast Methodology:

Labor - Base YR Rec

The 2009 actuals were selected as the baseline methodology. Since this cost center was created in 2008, the five year average was not representative of the current costs in this category.

Non-Labor - Base YR Rec

The 2009 actuals were selected as the baseline methodology. Since this cost center was created in 2008, the five year average was not representative of the current costs in this category.

NSE - Base YR Rec

NA

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Foundation
 Category-Sub: 1. Foundation
 Cost Center: 2200-2301.000 - SUPPLY CHAIN PROJECTS

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	0	83	83	83	83
Non-Labor		0	0	0	2	2	2	2	2
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	2	85	85	85	85
FTE		0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0
		Allocations Out							
Labor		0	0	0	0	52	49	49	49
Non-Labor		0	0	0	0	1	1	1	1
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	53	50	50	50
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	0	31	34	34	34
Non-Labor		0	0	0	2	1	1	1	1
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	2	32	35	35	35
FTE		0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	0	0	31	34	34	34
Non-Labor		0	0	0	2	1	1	1	1
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	2	32	35	35	35
FTE		0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Foundation
 Category-Sub: 1. Foundation
 Cost Center: 2200-2301.000 - SUPPLY CHAIN PROJECTS

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	83	2	0	85	1.00	83	2	0	85	1.00
% Allocation										
Retained	37.60%	37.60%				39.70%	39.70%			
SEU	50.84%	50.85%				54.05%	54.05%			
CORP	11.56%	11.55%				6.25%	6.25%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	31	1	0	32		34	1	0	35	
SEU	42	1	0	43		44	1	0	45	
CORP	10	0	0	10		5	0	0	5	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	83	2	0	85	1.00	83	2	0	85	1.00
Total Alloc. Out	52	1	0	53		49	1	0	50	
Total Retained	31	1	0	32		34	1	0	35	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	31	1	0	32		34	1	0	35	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	83	2	0	85	1.00	83	2	0	85	1.00
% Allocation										
Retained	39.70%	39.70%				39.70%	39.70%			
SEU	54.05%	54.05%				54.05%	54.05%			
CORP	6.25%	6.25%				6.25%	6.25%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	34	1	0	35		34	1	0	35	
SEU	44	1	0	45		44	1	0	45	
CORP	5	0	0	5		5	0	0	5	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	83	2	0	85	1.00	83	2	0	85	1.00
Total Alloc. Out	49	1	0	50		49	1	0	50	
Total Retained	34	1	0	35		34	1	0	35	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	34	1	0	35		34	1	0	35	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: A. Foundation
Category-Sub: 1. Foundation
Cost Center: 2200-2301.000 - SUPPLY CHAIN PROJECTS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

Costs in this cost center are allocated based upon the weighted average of all portfolios within Supply Management.

Cost Center Allocation Percentage for 2010

Costs in this cost center are allocated based upon the weighted average of all portfolios within Supply Management.

Cost Center Allocation Percentage for 2011

Costs in this cost center are allocated based upon the weighted average of all portfolios within Supply Management.

Cost Center Allocation Percentage for 2012

Costs in this cost center are allocated based upon the weighted average of all portfolios within Supply Management.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Foundation
 Category-Sub: 1. Foundation
 Cost Center: 2200-2301.000 - SUPPLY CHAIN PROJECTS

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	83	83	83	0	0	0	83	83	83
Non-Labor	Base YR Rec	2	2	2	0	0	0	2	2	2
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		85	85	85	0	0	0	85	85	85
FTE	Base YR Rec	1.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Foundation
 Category-Sub: 1. Foundation
 Cost Center: 2200-2301.000 - SUPPLY CHAIN PROJECTS

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	70
Non-Labor	0	0	0	2	2
NSE	0	0	0	0	0
Total	0	0	0	2	72
FTE	0.0	0.0	0.0	0.0	0.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	70
Non-Labor	0	0	0	2	2
NSE	0	0	0	0	0
Total	0	0	0	2	72
FTE	0.0	0.0	0.0	0.0	0.8
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	13
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	13
FTE	0.0	0.0	0.0	0.0	0.2
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	83
Non-Labor	0	0	0	2	2
NSE	0	0	0	0	0
Total	0	0	0	2	85
FTE	0.0	0.0	0.0	0.0	1.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: A. Foundation
 Category-Sub: 1. Foundation
 Cost Center: 2200-2301.000 - SUPPLY CHAIN PROJECTS

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Logistics/Shops North
 Cost Center: 2200-0798.000

Summary for Category: B. Logistics/Shops North

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	1,646	1,646	1,646	1,646
Non-Labor	428	629	629	629
NSE	0	0	0	0
Total	2,074	2,275	2,275	2,275
FTE	27.8	27.8	27.8	27.8

**Cost Centers belonging to this Category:
 2200-0798.000 METER SHOP & RECORDS**

Labor	1,646	1,646	1,646	1,646
Non-Labor	428	629	629	629
NSE	0	0	0	0
Total	2,074	2,275	2,275	2,275
FTE	27.8	27.8	27.8	27.8

Beginning of Workpaper
2200-0798.000 - METER SHOP & RECORDS

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: B. Logistics/Shops North
Category-Sub: 1. Logistics/Shops North
Cost Center: 2200-0798.000 - METER SHOP & RECORDS

Activity Description:

Meter Shop & Records

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it most accurately represents the current safety organization and its related activities.

Non-Labor - 5-YR Average

Those costs experienced over the last five years have varied and are expected to be slightly higher than 2009 levels due to increases in workload primarily driven by the heightened warehousing needs.

NSE - 5-YR Average

NA

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Logistics/Shops North
 Category-Sub: 1. Logistics/Shops North
 Cost Center: 2200-0798.000 - METER SHOP & RECORDS

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		1,702	1,701	1,650	1,482	1,646	1,646	1,646	1,646
Non-Labor		815	679	568	660	428	629	629	629
NSE		0	0	0	0	0	0	0	0
Total		2,517	2,380	2,218	2,142	2,074	2,275	2,275	2,275
FTE		29.9	27.6	29.0	25.9	27.8	27.8	27.8	27.8
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		1,702	1,701	1,650	1,482	1,646	1,646	1,646	1,646
Non-Labor		815	679	568	660	428	629	629	629
NSE		0	0	0	0	0	0	0	0
Total		2,517	2,380	2,218	2,142	2,074	2,275	2,275	2,275
FTE		29.9	27.6	29.0	25.9	27.8	27.8	27.8	27.8
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		1,702	1,701	1,650	1,482	1,646	1,646	1,646	1,646
Non-Labor		815	679	568	660	428	629	629	629
NSE		0	0	0	0	0	0	0	0
Total		2,517	2,380	2,218	2,142	2,074	2,275	2,275	2,275
FTE		29.9	27.6	29.0	25.9	27.8	27.8	27.8	27.8

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Logistics/Shops North
 Category-Sub: 1. Logistics/Shops North
 Cost Center: 2200-0798.000 - METER SHOP & RECORDS

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	218	100	0	318	3.40	218	105	0	323	3.40
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,428	328	0	1,756	24.40	1,428	524	0	1,952	24.40
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	1,428	328	0	1,756		1,428	524	0	1,952	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	1,646	428	0	2,074	27.80	1,646	629	0	2,275	27.80
Total Retained	1,646	428	0	2,074		1,646	629	0	2,275	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	1,646	428	0	2,074		1,646	629	0	2,275	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	218	105	0	323	3.40	218	105	0	323	3.40
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,428	524	0	1,952	24.40	1,428	524	0	1,952	24.40
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	1,428	524	0	1,952		1,428	524	0	1,952	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	1,646	629	0	2,275	27.80	1,646	629	0	2,275	27.80
Total Retained	1,646	629	0	2,275		1,646	629	0	2,275	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	1,646	629	0	2,275		1,646	629	0	2,275	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: B. Logistics/Shops North
Category-Sub: 1. Logistics/Shops North
Cost Center: 2200-0798.000 - METER SHOP & RECORDS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

100% of these costs are retained at SCG. There are some instances when work is done for SDGE and direct billed to them.

Cost Center Allocation Percentage for 2010

100% of these costs are retained at SCG. There are some instances when work is done for SDGE and direct billed to them.

Cost Center Allocation Percentage for 2011

100% of these costs are retained at SCG. There are some instances when work is done for SDGE and direct billed to them.

Cost Center Allocation Percentage for 2012

100% of these costs are retained at SCG. There are some instances when work is done for SDGE and direct billed to them.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Logistics/Shops North
 Category-Sub: 1. Logistics/Shops North
 Cost Center: 2200-0798.000 - METER SHOP & RECORDS

Forecast Summary:

Forecast Method		In 2009 \$(000) "Incurred Costs"								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	1,646	1,646	1,646	0	0	0	1,646	1,646	1,646
Non-Labor	5-YR Average	629	629	629	0	0	0	629	629	629
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,275	2,275	2,275	0	0	0	2,275	2,275	2,275
FTE	Base YR Rec	27.8	27.8	27.8	0.0	0.0	0.0	27.8	27.8	27.8

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Logistics/Shops North
 Category-Sub: 1. Logistics/Shops North
 Cost Center: 2200-0798.000 - METER SHOP & RECORDS

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	1,294	1,325	1,330	1,224	1,209
Non-Labor	725	624	537	650	427
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,019	1,949	1,867	1,873	1,636
FTE	25.3	23.3	24.5	21.6	20.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	185
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	185
FTE	0.0	0.0	0.0	0.0	3.0
Recorded-Adjusted (Nominal \$)					
Labor	1,294	1,325	1,330	1,224	1,394
Non-Labor	725	624	537	650	427
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,019	1,949	1,867	1,873	1,821
FTE	25.3	23.3	24.5	21.6	23.4
Vacation & Sick (Nominal \$)					
Labor	221	237	232	236	252
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	221	237	232	236	252
FTE	4.6	4.3	4.5	4.3	4.4
Escalation to 2009\$					
Labor	188	139	88	22	0
Non-Labor	90	56	30	10	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	278	195	118	31	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	1,702	1,701	1,649	1,481	1,646
Non-Labor	815	679	568	659	427
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,517	2,380	2,217	2,141	2,073
FTE	29.9	27.6	29.0	25.9	27.8

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: B. Logistics/Shops North
 Category-Sub: 1. Logistics/Shops North
 Cost Center: 2200-0798.000 - METER SHOP & RECORDS

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	185
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	185
FTE	0.0	0.0	0.0	0.0	3.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009	185	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 608103618710
Labor annualization.							
2009	0	0	0	3.0	1-Sided Adj	N/A	LBROUGH20100 608103628490
Labor annualization.							
2009 Total	185	0	0	3.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: C. Portfolio Management
 Cost Center: 2200-0620.000

Summary for Category: C. Portfolio Management

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	483	513	513	513
Non-Labor	49	144	144	144
NSE	0	0	0	0
Total	532	657	657	657
FTE	7.1	7.3	7.3	7.3

**Cost Centers belonging to this Category:
 2200-0620.000 GAS PORTFOLIO MANAGER**

Labor	483	513	513	513
Non-Labor	49	144	144	144
NSE	0	0	0	0
Total	532	657	657	657
FTE	7.1	7.3	7.3	7.3

Beginning of Workpaper
2200-0620.000 - GAS PORTFOLIO MANAGER

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: C. Portfolio Management
Category-Sub: 1. Portfolio Management
Cost Center: 2200-0620.000 - GAS PORTFOLIO MANAGER

Activity Description:

This cost center provides procurement services for all gas related construction materials.

Forecast Methodology:

Labor - 5-YR Average

The five year average of selected as the baseline methodology. The additional funds over the 2009 actuals are necessary to support the pipeline integrity initiative, which requires further educational training and supplier qualifications.

Non-Labor - 5-YR Average

The five year average of selected as the baseline methodology. The additional funds over the 2009 actuals are necessary to support the pipeline integrity initiative, which requires further educational training and supplier qualifications.

NSE - 5-YR Average

NA

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: C. Portfolio Management
 Category-Sub: 1. Portfolio Management
 Cost Center: 2200-0620.000 - GAS PORTFOLIO MANAGER

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		538	517	635	597	517	560	560	560
Non-Labor		16	468	232	53	53	164	164	164
NSE		0	0	0	0	0	0	0	0
Total		554	985	867	650	570	724	724	724
FTE		6.7	6.5	8.2	8.0	7.1	7.3	7.3	7.3
		Allocations Out							
Labor		63	16	19	40	34	47	47	47
Non-Labor		2	14	35	4	4	20	20	20
NSE		0	0	0	0	0	0	0	0
Total		65	30	54	44	38	67	67	67
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		475	501	616	557	483	513	513	513
Non-Labor		14	454	197	49	49	144	144	144
NSE		0	0	0	0	0	0	0	0
Total		489	955	813	606	532	657	657	657
FTE		6.7	6.5	8.2	8.0	7.1	7.3	7.3	7.3
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		475	501	616	557	483	513	513	513
Non-Labor		14	454	197	49	49	144	144	144
NSE		0	0	0	0	0	0	0	0
Total		489	955	813	606	532	657	657	657
FTE		6.7	6.5	8.2	8.0	7.1	7.3	7.3	7.3

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: C. Portfolio Management
 Category-Sub: 1. Portfolio Management
 Cost Center: 2200-0620.000 - GAS PORTFOLIO MANAGER

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	11	-13	0	-2	0.00
Directly Allocated	0	0	0	0	0.00	0	5	0	5	0.00
Subj. To % Alloc.	516	53	0	569	7.10	549	172	0	721	7.30
% Allocation										
Retained	93.33%	93.33%				91.51%	91.51%			
SEU	6.67%	6.67%				8.49%	8.49%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	482	49	0	531		502	157	0	659	
SEU	34	4	0	38		47	15	0	62	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	517	53	0	570	7.10	560	164	0	724	7.30
Total Alloc. Out	34	4	0	38		47	20	0	67	
Total Retained	483	49	0	532		513	144	0	657	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	483	49	0	532		513	144	0	657	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	11	-13	0	-2	0.00	11	-13	0	-2	0.00
Directly Allocated	0	5	0	5	0.00	0	5	0	5	0.00
Subj. To % Alloc.	549	172	0	721	7.30	549	172	0	721	7.30
% Allocation										
Retained	91.51%	91.51%				91.51%	91.51%			
SEU	8.49%	8.49%				8.49%	8.49%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	502	157	0	659		502	157	0	659	
SEU	47	15	0	62		47	15	0	62	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	560	164	0	724	7.30	560	164	0	724	7.30
Total Alloc. Out	47	20	0	67		47	20	0	67	
Total Retained	513	144	0	657		513	144	0	657	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	513	144	0	657		513	144	0	657	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: C. Portfolio Management
Category-Sub: 1. Portfolio Management
Cost Center: 2200-0620.000 - GAS PORTFOLIO MANAGER

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The costs in this cost center are allocated based upon historical Gas Portfolio Spend by company.

Cost Center Allocation Percentage for 2010

The costs in this cost center are allocated based upon historical Gas Portfolio Spend by company.

Cost Center Allocation Percentage for 2011

The costs in this cost center are allocated based upon historical Gas Portfolio Spend by company.

Cost Center Allocation Percentage for 2012

The costs in this cost center are allocated based upon historical Gas Portfolio Spend by company.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: C. Portfolio Management
 Category-Sub: 1. Portfolio Management
 Cost Center: 2200-0620.000 - GAS PORTFOLIO MANAGER

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	5-YR Average	560	560	560	0	0	0	560	560	560
Non-Labor	5-YR Average	164	164	164	0	0	0	164	164	164
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		724	724	724	0	0	0	724	724	724
FTE	5-YR Average	7.3	7.3	7.3	0.0	0.0	0.0	7.3	7.3	7.3

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: C. Portfolio Management
Category-Sub: 1. Portfolio Management
Cost Center: 2200-0620.000 - GAS PORTFOLIO MANAGER

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	409	403	512	493	400
Non-Labor	14	430	219	52	53
NSE	0	0	0	0	0
Total	423	833	732	546	453
FTE	5.7	5.5	6.9	6.7	5.5
Adjustments (Nominal \$) **					
Labor	0	0	0	0	38
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	38
FTE	0.0	0.0	0.0	0.0	0.5
Recorded-Adjusted (Nominal \$)					
Labor	409	403	512	493	438
Non-Labor	14	430	219	52	53
NSE	0	0	0	0	0
Total	423	833	732	546	491
FTE	5.7	5.5	6.9	6.7	6.0
Vacation & Sick (Nominal \$)					
Labor	70	72	89	95	79
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	70	72	89	95	79
FTE	1.0	1.0	1.3	1.3	1.1
Escalation to 2009\$					
Labor	59	42	34	9	0
Non-Labor	2	38	12	1	0
NSE	0	0	0	0	0
Total	61	81	46	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	538	517	635	597	517
Non-Labor	16	469	232	53	53
NSE	0	0	0	0	0
Total	554	986	867	650	570
FTE	6.7	6.5	8.2	8.0	7.1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
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 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: C. Portfolio Management
 Category-Sub: 1. Portfolio Management
 Cost Center: 2200-0620.000 - GAS PORTFOLIO MANAGER

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	38
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	38
FTE	0.0	0.0	0.0	0.0	0.5

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009	38	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 608103537723
Labor annualization.							
2009	0	0	0	0.5	1-Sided Adj	N/A	LBROUGH20100 608103549223
Labor annualization.							
2009 Total	38	0	0	0.5			

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: D. Dir Supply Management
 Cost Center: 2200-2142.000

Summary for Category: D. Dir Supply Management

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	0	0	0	0
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-2142.000 SUPPLY MANAGEMENT DIRECTOR

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	0	0	0	0
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Southern California Gas Company
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Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: D. Dir Supply Management
Category-Sub: 1. Dir Supply Management
Cost Center: 2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Activity Description:

This cost center contains the SCG costs for the director and support staff of the Supply Management organization.

Forecast Methodology:

Labor - Base YR Rec

The 2009 actuals were selected as the best representation of future costs. Many of the historical activities in this cost center were one-time expenses, therefore higher historical averages do not accurately reflect the business need in 2012.

Non-Labor - Base YR Rec

The 2009 actuals were selected as the best representation of future costs. Many of the historical activities in this cost center were one-time expenses, therefore higher historical averages do not accurately reflect the business need in 2012.

NSE - Base YR Rec

NA

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: D. Dir Supply Management
 Category-Sub: 1. Dir Supply Management
 Cost Center: 2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		191	194	195	-2	0	0	0	0
Non-Labor		-18	-24	115	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		173	170	310	-2	0	0	0	0
FTE		1.2	1.1	1.2	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		72	71	77	-1	0	0	0	0
Non-Labor		27	2	35	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		99	73	112	-1	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		119	123	118	-1	0	0	0	0
Non-Labor		-45	-26	80	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		74	97	198	-1	0	0	0	0
FTE		1.2	1.1	1.2	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		119	123	118	-1	0	0	0	0
Non-Labor		-45	-26	80	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		74	97	198	-1	0	0	0	0
FTE		1.2	1.1	1.2	0.0	0.0	0.0	0.0	0.0

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: D. Dir Supply Management
 Category-Sub: 1. Dir Supply Management
 Cost Center: 2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
% Allocation										
Retained	100.00%	100.00%				57.24%	57.24%			
SEU	0.00%	0.00%				38.74%	38.74%			
CORP	0.00%	0.00%				3.97%	3.97%			
Unreg	0.00%	0.00%				0.05%	0.05%			
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	0	0	0	0.00
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	0	0	0		0	0	0	0	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
% Allocation										
Retained	57.24%	57.24%				57.24%	57.24%			
SEU	38.74%	38.74%				38.74%	38.74%			
CORP	3.97%	3.97%				3.97%	3.97%			
Unreg	0.05%	0.05%				0.05%	0.05%			
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	0	0	0	0.00
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	0	0	0		0	0	0	0	

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: D. Dir Supply Management
Category-Sub: 1. Dir Supply Management
Cost Center: 2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

Costs in this cost center are allocated based upon the weighted average of all cost centers within the Supply Management organization. Since the current director is an SDGE employee, there are no forecasted costs in this cost center.

Cost Center Allocation Percentage for 2010

Costs in this cost center are allocated based upon the weighted average of all cost centers within the Supply Management organization. Since the current director is an SDGE employee, there are no forecasted costs in this cost center.

Cost Center Allocation Percentage for 2011

Costs in this cost center are allocated based upon the weighted average of all cost centers within the Supply Management organization. Since the current director is an SDGE employee, there are no forecasted costs in this cost center.

Cost Center Allocation Percentage for 2012

Costs in this cost center are allocated based upon the weighted average of all cost centers within the Supply Management organization. Since the current director is an SDGE employee, there are no forecasted costs in this cost center.

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: D. Dir Supply Management
 Category-Sub: 1. Dir Supply Management
 Cost Center: 2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: D. Dir Supply Management
Category-Sub: 1. Dir Supply Management
Cost Center: 2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	145	151	157	-1	0
Non-Labor	-16	-22	109	0	0
NSE	0	0	0	0	0
Total	129	129	266	-1	0
FTE	1.0	0.9	1.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	145	151	157	-1	0
Non-Labor	-16	-22	109	0	0
NSE	0	0	0	0	0
Total	129	129	266	-1	0
FTE	1.0	0.9	1.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	25	27	27	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	25	27	27	0	0
FTE	0.2	0.2	0.2	0.0	0.0
Escalation to 2009\$					
Labor	21	16	10	0	0
Non-Labor	-2	-2	6	0	0
NSE	0	0	0	0	0
Total	19	14	16	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	191	194	195	-2	0
Non-Labor	-18	-24	115	0	0
NSE	0	0	0	0	0
Total	173	170	310	-2	0
FTE	1.2	1.1	1.2	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: D. Dir Supply Management
 Category-Sub: 1. Dir Supply Management
 Cost Center: 2200-2142.000 - SUPPLY MANAGEMENT DIRECTOR

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: E. SVP and CITO
 Cost Center: 2200-2151.000

Summary for Category: E. SVP and CITO

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	0	3	3	3
NSE	0	0	0	0
Total	0	3	3	3
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-2151.000 SUPPLY MGMT & FLEET SERVICES VP

Labor	0	0	0	0
Non-Labor	0	3	3	3
NSE	0	0	0	0
Total	0	3	3	3
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Southern California Gas Company
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Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: E. SVP and CITO
Category-Sub: 1. SVP and CITO
Cost Center: 2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Activity Description:

This cost center contains the non-labor costs associated with the VP. This is a shared service position originating at SDG&E, and this cost center captures any direct SCG costs.

Forecast Methodology:

Labor - Base YR Rec
NA

Non-Labor - Base YR Rec
The base year was used as it represents the starting point for costs in this newly-formed department

NSE - Base YR Rec
NA

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: E. SVP and CITO
 Category-Sub: 1. SVP and CITO
 Cost Center: 2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Summary of Results:

Years	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
	2005	2006	2007	2008	2009	2010	2011	2012
Total Incurred (100% Level)								
Labor	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	5	5	5
NSE	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	5	5	5
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Allocations Out								
Labor	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	2	2	2
NSE	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	2	2	2
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Retained								
Labor	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	3	3	3
NSE	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	3	3	3
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Allocations In								
Labor	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Book Expense								
Labor	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	3	3	3
NSE	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	3	3	3
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: E. SVP and CITO
 Category-Sub: 1. SVP and CITO
 Cost Center: 2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	5	0	5	0.00
% Allocation										
Retained	100.00%	100.00%				56.36%	56.36%			
SEU	0.00%	0.00%				42.44%	42.44%			
CORP	0.00%	0.00%				1.01%	1.01%			
Unreg	0.00%	0.00%				0.19%	0.19%			
\$ Allocation										
Retained	0	0	0	0		0	3	0	3	
SEU	0	0	0	0		0	2	0	2	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	5	0	5	0.00
Total Alloc. Out	0	0	0	0		0	2	0	2	
Total Retained	0	0	0	0		0	3	0	3	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	0	0	0		0	3	0	3	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	5	0	5	0.00	0	5	0	5	0.00
% Allocation										
Retained	56.36%	56.36%				56.36%	56.36%			
SEU	42.44%	42.44%				42.44%	42.44%			
CORP	1.01%	1.01%				1.01%	1.01%			
Unreg	0.19%	0.19%				0.19%	0.19%			
\$ Allocation										
Retained	0	3	0	3		0	3	0	3	
SEU	0	2	0	2		0	2	0	2	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	5	0	5	0.00	0	5	0	5	0.00
Total Alloc. Out	0	2	0	2		0	2	0	2	
Total Retained	0	3	0	3		0	3	0	3	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	0	3	0	3		0	3	0	3	

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Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: E. SVP and CITO
Category-Sub: 1. SVP and CITO
Cost Center: 2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

Costs are allocated based upon a weighted average of the entire organization.

Cost Center Allocation Percentage for 2010

Costs are allocated based upon a weighted average of the entire organization.

Cost Center Allocation Percentage for 2011

Costs are allocated based upon a weighted average of the entire organization.

Cost Center Allocation Percentage for 2012

Costs are allocated based upon a weighted average of the entire organization.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: E. SVP and CITO
 Category-Sub: 1. SVP and CITO
 Cost Center: 2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	0	0	0	5	5	5	5	5	5
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		0	0	0	5	5	5	5	5	5
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	5	0	5	0.0	1-Sided Adj
Changes due to company reorg						
2010 Total	0	5	0	5	0.0	
2011	0	5	0	5	0.0	1-Sided Adj
Changes due to company reorg						
2011 Total	0	5	0	5	0.0	
2012	0	5	0	5	0.0	1-Sided Adj
Changes due to company reorg						
2012 Total	0	5	0	5	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: E. SVP and CITO
 Category-Sub: 1. SVP and CITO
 Cost Center: 2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: E. SVP and CITO
 Category-Sub: 1. SVP and CITO
 Cost Center: 2200-2151.000 - SUPPLY MGMT & FLEET SERVICES VP

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: F. USS Billed-in from SDG&E
 Cost Center: 2200-8927.000

Summary for Category: F. USS Billed-in from SDG&E

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	2,266	2,465	2,465	2,465
Non-Labor	1,423	1,526	1,526	1,526
NSE	0	0	0	0
Total	3,689	3,991	3,991	3,991
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-8927.000 Billed-in Cost Center for SUPPLY SERVICES & DBE

Labor	2,266	2,465	2,465	2,465
Non-Labor	1,423	1,526	1,526	1,526
NSE	0	0	0	0
Total	3,689	3,991	3,991	3,991
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2200-8927.000 - Billed-in Cost Center for SUPPLY SERVICES & DBE

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L
Category: F. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed_to_CCTR for Supply Services & Diverse B
Cost Center: 2200-8927.000 - Billed-in Cost Center for SUPPLY SERVICES & DBE

Activity Description:

This cost center was created for GRC to receive the billed-in costs for functional area -
SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES

Forecast Methodology:

N/A

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: F. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Supply Services & Diverse B
 Cost Center: 2200-8927.000 - Billed-in Cost Center for SUPPLY SERVICES & DBE

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		2,468	2,459	2,258	2,347	2,266	2,465	2,465	2,465
Non-Labor		1,079	922	3,193	2,718	1,423	1,526	1,526	1,526
NSE		0	0	0	0	0	0	0	0
Total		3,547	3,381	5,451	5,065	3,689	3,991	3,991	3,991
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		2,468	2,459	2,258	2,347	2,266	2,465	2,465	2,465
Non-Labor		1,079	922	3,193	2,718	1,423	1,526	1,526	1,526
NSE		0	0	0	0	0	0	0	0
Total		3,547	3,381	5,451	5,065	3,689	3,991	3,991	3,991
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: F. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Supply Services & Diverse B
 Cost Center: 2200-8927.000 - Billed-in Cost Center for SUPPLY SERVICES & DBE

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	0	0	0	0.00
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	2,266	1,423	0	3,689		2,465	1,526	0	3,991	
Book Expense	2,266	1,423	0	3,689		2,465	1,526	0	3,991	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Allocations In	2,465	1,526	0	3,991		2,465	1,526	0	3,991	
Book Expense	2,465	1,526	0	3,991		2,465	1,526	0	3,991	

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009
 N/A

Cost Center Allocation Percentage for 2010
 N/A

Cost Center Allocation Percentage for 2011
 N/A

Cost Center Allocation Percentage for 2012
 N/A

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: F. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Supply Services & Diverse B
 Cost Center: 2200-8927.000 - Billed-in Cost Center for SUPPLY SERVICES & DBE

Forecast Summary:

In 2009 \$(000) "Incurred Costs"									
Forecast Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: F. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed to CCTR for Supply Services & Diverse B
 Cost Center: 2200-8927.000 - Billed-in Cost Center for SUPPLY SERVICES & DBE

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
 Witness: Sedgwick, Karen L
 Category: F. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Supply Services & Diverse B
 Cost Center: 2200-8927.000 - Billed-in Cost Center for SUPPLY SERVICES & DBE

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: SMSS - SUPPLY SERVICES & DIVERSE BUSINESS ENTERPRISES
Witness: Sedgwick, Karen L

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0621	000	VALENCIA STOREROOM
2200-0622	000	OXNARD STOREROOM
2200-0679	000	SAN DIMAS STOREROOM
2200-0680	000	SAN BERNADINO STOREROOM
2200-0791	000	LOGISTICS NORTH MANAGER
2200-0794	000	MATERIAL DISTRIBUTION
2200-0795	000	MATERIAL SERVICES INVENTORY
2200-0796	000	SOUTH STOREROOM
2200-0797	000	RECEIVING AND SUPPORT
2200-0798	001	METER SHOP & RECORDS
2200-0800	000	FABRICATION & REPAIR
2200-2159	000	DOCUMENT & OFFICE SERVICES - SCG