

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

Application No. 10-12-____
Exhibit No.: (SCG-17-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF BRUCE A. FOLKMANN
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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Test Year 2012 General Rate Case
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Witness: Bruce Folkmann

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Workpaper Index**

Witness: Bruce Folkmann

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Witness: Bruce Folkmann

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Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: A Finance

Workpaper: A

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	141	160	161	178	178	169	176	176
Labor Costs	\$ 12,846	\$ 14,333	\$ 15,960	\$ 18,450	\$ 19,568	\$ 18,252	\$ 18,294	\$ 18,294
Non-Labor Costs	33,033	28,448	29,453	31,216	28,378	35,679	39,668	39,605
Total Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 53,931</u>	<u>\$ 57,961</u>	<u>\$ 57,899</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,383	\$ 1,686	\$ 1,390	\$ 1,578	\$ 3,067	\$ 3,133	\$ 3,855	\$ 2,862
So Cal Gas	2,440	2,385	2,151	2,420	2,762	3,491	4,115	4,159
Subtotal - Utility	<u>4,823</u>	<u>4,070</u>	<u>3,541</u>	<u>3,998</u>	<u>5,828</u>	<u>6,623</u>	<u>7,970</u>	<u>7,021</u>
Global/Retained	14,651	10,982	10,135	15,248	10,495	15,696	18,184	18,832
Total Direct Assignments	<u>\$ 19,474</u>	<u>\$ 15,053</u>	<u>\$ 13,676</u>	<u>\$ 19,246</u>	<u>\$ 16,323</u>	<u>\$ 22,319</u>	<u>\$ 26,154</u>	<u>\$ 25,853</u>
ALLOCATIONS								
SDG&E	\$ 7,321	\$ 7,379	\$ 7,938	\$ 8,648	\$ 8,498	\$ 9,473	\$ 10,089	\$ 9,696
So Cal Gas	8,439	8,666	8,949	9,440	9,406	8,932	9,215	9,585
Subtotal - Utility	<u>15,760</u>	<u>16,045</u>	<u>16,886</u>	<u>18,088</u>	<u>17,904</u>	<u>18,405</u>	<u>19,305</u>	<u>19,281</u>
Global/Retained	10,645	11,683	14,850	12,332	13,718	13,206	12,503	12,765
Total Allocations	<u>\$ 26,405</u>	<u>\$ 27,728</u>	<u>\$ 31,737</u>	<u>\$ 30,420</u>	<u>\$ 31,622</u>	<u>\$ 31,611</u>	<u>\$ 31,808</u>	<u>\$ 32,046</u>
BILLED COSTS								
SDG&E	\$ 9,704	\$ 9,065	\$ 9,328	\$ 10,227	\$ 11,565	\$ 12,606	\$ 13,944	\$ 12,559
So Cal Gas	10,879	11,051	11,100	11,860	12,168	12,423	13,331	13,743
Subtotal - Utility	<u>20,583</u>	<u>20,116</u>	<u>20,427</u>	<u>22,087</u>	<u>23,733</u>	<u>25,028</u>	<u>27,275</u>	<u>26,302</u>
Global/Retained	25,296	22,665	24,986	27,580	24,213	28,902	30,687	31,597
Total Billed Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 53,931</u>	<u>\$ 57,961</u>	<u>\$ 57,899</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: GRC Total
Dept: I CORPORATE CENTER SHARED SERVICES
Cost Center: A Finance
Workpaper: A Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 11,565	\$ 12,168	\$ 24,213	\$ 47,946	178
Net impact of reorganization transfers and filling vacancies, and other non-recurring costs.	(136)	(248)	(1,872)	(2,255)	(9)
New cost center created to oversee Risk Management practices.	186	186	379	751	6
Bank, agency, and lines of credit renewal fees	(120)	1,557	8,818	10,255	
External audit fee increases.	539	539	125	1,203	
Change in Allocation 2009-2012	<u>524</u>	<u>(458)</u>	<u>(67)</u>	<u>(1)</u>	
Total Change from 2009	\$ 994	\$ 1,575	\$ 7,384	\$ 9,953	(3)
2012 - TEST YEAR	<u>\$ 12,559</u>	<u>\$ 13,743</u>	<u>\$ 31,597</u>	<u>\$ 57,899</u>	<u>175</u>
Allocations	\$ 9,696	\$ 9,585	\$ 12,766	\$ 32,047	
Direct Assignments	<u>2,862</u>	<u>4,158</u>	<u>18,831</u>	<u>25,851</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 12,559</u>	<u>\$ 13,743</u>	<u>\$ 31,597</u>	<u>\$ 57,899</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Finance

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
A-1.1	1100-0039-EXECUTIVE VP & CFO	(52)	(59)	(111)
A-1	CFO	(52)	(59)	(111)
A-2.1	1100-0338-SVP - CONTROLLER	39	19	58
A-2.2	1100-0054-ASSISTANT CONTROLLER - CORP	7	(5)	3
A-2.3	1100-0044-ASSISTANT CONTROLLER	-	-	-
A-2.4	1100-0012-CORPORATE ACCT SPECIAL PROJECTS	8	(5)	3
A-2.5	1100-0345-DIR OF CORP FINL ACCTG	-	-	-
A-2.6	1100-0049-CORPORATE CENTER ACCOUNTING	21	(13)	8
A-2.7	1100-0051-CORPORATE & GLOBAL ACCTG	59	59	118
A-2.8	1100-0386-SEMPRA FINANCIAL STAFF	-	-	-
A-2.9	1100-1346-BANK REC & ESCHEATMENT	-	-	-
A-2.10	1100-0390-SOX COMPLIANCE	13	(8)	5
A-2.11	1100-0347-ACCOUNTING RESEARCH	14	(9)	5
A-2.12	1100-0047-FINANCIAL REPORTING DIREC	15	(10)	6
A-2.13	1100-0048-FINANCIAL REPORTING	26	(16)	10
A-2.14	1100-0219-FINANCIAL REPORTING D&T FEES	167	(105)	62
A-2	Accounting Services	369	(92)	277
A-3.1	1100-0046-VP OF CORPORATE TAX	(9)	(30)	(39)
A-3.2	1100-0045-CORPORATE TAX ACCTG & SYSTEMS	(33)	(64)	(98)
A-3.3	1100-0373-DOMESTIC TAX COMPLIANCE	(38)	(73)	(111)
A-3.4	1100-0374-INTL TAX	(22)	(42)	(63)
A-3.5	1100-0376-TRANSACTIONAL TAX	(16)	(30)	(46)
A-3.6	1100-0399-TAX LAW GROUP	(26)	(50)	(76)
A-3	Tax Services	(144)	(289)	(433)
A-4.1	1100-0112-SVP TREASURER & STAFF	111	103	215
A-4.2	1100-0113-CASH MANAGEMENT	23	(14)	9
A-4.3	1100-0119-FINANCE DIRECTOR	24	(15)	9
A-4.4	1100-0120-PENS & TRUST INV DIR	20	(12)	7
A-4.5	1100-0224-CORPORATE - CASH MGMT	3	(2)	1
A-4.6	1100-0225-CORP - TTEE & RATE AGNCY	-	-	-
A-4.7	1100-0393-CORP ECONOMIC ANALYSIS	0	(0)	0
A-4.8	1100-0052-VP - MERGERS & ACQUISITIONS	-	-	-
A-4.9	1100-0392-CORPORATE DEVELOPMENT	-	-	-
A-4.10	1100-0059-DEVELOPMENT - REED	-	-	-
A-4.11	1100-0060-DEVELOPMENT - SAHAGIAN	-	-	-
A-4	Treasury	181	60	240

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Allocation Change for Utilities
(2009 \$000's)

Division: Finance

Witness: Bruce A. Folkmann

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>Change</u>
A-5.1	1100-0375-VP - INVESTOR RELATIONS	11	(7)	4
A-5.2	1100-0042-INVESTOR RELATIONS	45	(28)	17
A-5	Investor Relations	56	(35)	21
A-6.1	1100-0298-VP - CORPORATE PLANNING	29	23	52
A-6.2	1100-0299-FIVE-YEAR BUSINESS PLANNING	12	(12)	0
A-6.3	1100-0053-ONE-YEAR BUSINESS PLANNING	5	(5)	(0)
A-6.4	1100-0326-CORP BUDGETS & REPORTING	9	(9)	0
A-6.5	1100-0342-FINL SYSTEMS	6	(6)	0
A-6	Corporate Planning	60	(8)	52
A-7.1	1100-0010-VP RISK ANALYSIS & MGMT	-	-	-
A-7.2	1100-0114-RISK MANAGEMENT	19	(12)	7
A-7.3	1100-0121-ENERGY RISK MGMT VP	NA	NA	-
A-7	Risk Management	19	(12)	7
A-8.1	1100-0340-ACCTG & FINANCE ROTATION	36	(23)	13
A-8.2	1100-0344-ACCTG & FIN INTERNSHIP	-	-	-
A-8	Financial Leadership Program	36	(23)	13
Change in Allocation 2009-2012		524	(458)	66

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Escalation Reconciliation
(\$000's)

Division: A Finance

Witness: Bruce Folkmann

Workpaper: A - Esc Recon

This workpaper details the methodology used to escalate the 2012 Forecast stated in 2009 \$'s in Testimony and in Workpapers

Department Summaries, A-G, to the 2012 \$'s as shown in Testimony and in Workpapers Escalated Department Summaries A-G

	2012 Forecast (in 2009 \$'s)			D Labor/ Non-labor Indexes	2012 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2012 \$'s (A X D)	F Total Escalated Costs (B + E)
A-1 CFO						
Labor	\$ 661	\$ -	\$ 661	1.0680	\$ 706	\$ 706
Non-Labor	247	-	247	1.0727	265	265
Total	<u>909</u>	<u>-</u>	<u>909</u>		<u>972</u>	<u>972</u>
A-2 Accounting Services						
Labor	3,714	-	3,714	1.0680	3,966	3,966
Non-Labor	7,065	-	7,065	1.0727	7,578	7,578
Total	<u>10,778</u>	<u>-</u>	<u>10,778</u>		<u>11,544</u>	<u>11,544</u>
A-3 Tax Services						
Labor	5,556	-	5,556	1.0680	5,934	5,934
Non-Labor	2,567	-	2,567	1.0727	2,754	2,754
Total	<u>8,123</u>	<u>-</u>	<u>8,123</u>		<u>8,687</u>	<u>8,687</u>
A-4 Treasury						
Labor	3,162	-	3,162	1.0680	3,377	3,377
Non-Labor	1,879	25,797	27,676	1.0727	2,015	27,812
Total	<u>5,041</u>	<u>25,797</u>	<u>30,838</u>		<u>5,393</u>	<u>31,190</u>
A-5 Investor Relations						
Labor	1,009	-	1,009	1.0680	1,077	1,077
Non-Labor	760	518	1,278	1.0727	815	1,333
Total	<u>1,769</u>	<u>518</u>	<u>2,287</u>		<u>1,893</u>	<u>2,411</u>
A-6 Corporate Planning						
Labor	1,726	-	1,726	1.0680	1,843	1,843
Non-Labor	490	-	490	1.0727	526	526
Total	<u>2,216</u>	<u>-</u>	<u>2,216</u>		<u>2,369</u>	<u>2,369</u>
A-7 Risk Management						
Labor	1,235	-	1,235	1.0680	1,319	1,319
Non-Labor	121	-	121	1.0727	130	130
Total	<u>1,356</u>	<u>-</u>	<u>1,356</u>		<u>1,449</u>	<u>1,449</u>
A-8 Financial Leadership Program						
Labor	1,231	-	1,231	1.0680	1,315	1,315
Non-Labor	161	-	161	1.0727	172	172
Total	<u>1,392</u>	<u>-</u>	<u>1,392</u>		<u>1,488</u>	<u>1,488</u>
Total Finance						
Labor	18,294	-	18,294	1.0680	19,538	19,538
Non-Labor	13,290	26,315	39,605	1.0727	14,256	40,571
Total	<u>\$ 31,584</u>	<u>\$ 26,315</u>	<u>\$ 57,899</u>		<u>\$ 33,794</u>	<u>\$ 60,109</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Bruce Folkmann

Cost Center: A Finance

Workpaper: A Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	141	160	161	178	178	169	176	176
Labor Costs	\$ 12,846	\$ 14,333	\$ 15,960	\$ 18,450	\$ 19,568	\$ 18,569	\$ 19,080	\$ 19,538
Non-Labor Costs	33,033	28,448	29,453	31,216	28,378	35,918	40,252	40,571
Total Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 54,487</u>	<u>\$ 59,333</u>	<u>\$ 60,109</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,383	\$ 1,686	\$ 1,390	\$ 1,578	\$ 3,067	\$ 3,138	\$ 3,871	\$ 2,869
So Cal Gas	2,440	2,385	2,151	2,420	2,762	3,494	4,126	4,176
Subtotal - Utility	<u>4,823</u>	<u>4,070</u>	<u>3,541</u>	<u>3,998</u>	<u>5,828</u>	<u>6,632</u>	<u>7,997</u>	<u>7,046</u>
Global/Retained	14,651	10,982	10,135	15,248	10,495	15,699	18,194	18,848
Total Direct Assignments	<u>\$ 19,474</u>	<u>\$ 15,053</u>	<u>\$ 13,676</u>	<u>\$ 19,246</u>	<u>\$ 16,323</u>	<u>\$ 22,331</u>	<u>\$ 26,191</u>	<u>\$ 25,893</u>
ALLOCATIONS								
SDG&E	\$ 7,321	\$ 7,379	\$ 7,938	\$ 8,648	\$ 8,498	\$ 9,639	\$ 10,518	\$ 10,363
So Cal Gas	8,439	8,666	8,949	9,440	9,406	9,089	9,607	10,243
Subtotal - Utility	<u>15,760</u>	<u>16,045</u>	<u>16,886</u>	<u>18,088</u>	<u>17,904</u>	<u>18,728</u>	<u>20,125</u>	<u>20,606</u>
Global/Retained	10,645	11,683	14,850	12,332	13,718	13,428	13,017	13,610
Total Allocations	<u>\$ 26,405</u>	<u>\$ 27,728</u>	<u>\$ 31,737</u>	<u>\$ 30,420</u>	<u>\$ 31,622</u>	<u>\$ 32,156</u>	<u>\$ 33,142</u>	<u>\$ 34,216</u>
BILLED COSTS								
SDG&E	\$ 9,704	\$ 9,065	\$ 9,328	\$ 10,227	\$ 11,565	\$ 12,778	\$ 14,390	\$ 13,232
So Cal Gas	10,879	11,051	11,100	11,860	12,168	12,582	13,733	14,419
Subtotal - Utility	<u>20,583</u>	<u>20,116</u>	<u>20,427</u>	<u>22,087</u>	<u>23,733</u>	<u>25,360</u>	<u>28,122</u>	<u>27,652</u>
Global/Retained	25,296	22,665	24,986	27,580	24,213	29,127	31,211	32,457
Total Billed Costs	<u>\$ 45,879</u>	<u>\$ 42,781</u>	<u>\$ 45,413</u>	<u>\$ 49,666</u>	<u>\$ 47,946</u>	<u>\$ 54,487</u>	<u>\$ 59,333</u>	<u>\$ 60,109</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-1 CFO

Witness: Bruce Folkmann

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 730	\$ 632	\$ 610	\$ 644	\$ 664	\$ 661	\$ 661	\$ 661
Non-Labor Costs	223	388	797	178	336	247	247	247
Total Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 909</u>	<u>\$ 909</u>	<u>\$ 909</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 63	\$ 6	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	78	7	0	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>141</u>	<u>13</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	43	537	5	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 184</u>	<u>\$ 550</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 259	\$ 219	\$ 225	\$ 257	\$ 339	\$ 398	\$ 469	\$ 261
So Cal Gas	319	266	270	287	344	210	187	259
Subtotal - Utility	<u>579</u>	<u>486</u>	<u>495</u>	<u>543</u>	<u>683</u>	<u>608</u>	<u>656</u>	<u>520</u>
Global/Retained	374	350	361	273	316	301	253	389
Total Allocations	<u>\$ 953</u>	<u>\$ 835</u>	<u>\$ 857</u>	<u>\$ 816</u>	<u>\$ 1,000</u>	<u>\$ 909</u>	<u>\$ 909</u>	<u>\$ 909</u>
BILLED COSTS								
SDG&E	\$ 259	\$ 282	\$ 231	\$ 257	\$ 339	\$ 398	\$ 469	\$ 261
So Cal Gas	319	344	277	287	344	210	187	259
Subtotal - Utility	<u>579</u>	<u>627</u>	<u>508</u>	<u>544</u>	<u>683</u>	<u>608</u>	<u>656</u>	<u>520</u>
Global/Retained	374	393	899	278	316	301	253	389
Total Billed Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 909</u>	<u>\$ 909</u>	<u>\$ 909</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-1 CFO
Cost Center: 1100-0039-EXECUTIVE VP & CFO
Workpaper: A-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 339	\$ 344	\$ 316	\$ 1,000	2
2009 included non-recurring Travel expenses.	(26)	(26)	(39)	(91)	
Change in Allocation 2009-2012	<u>(52)</u>	<u>(59)</u>	<u>111</u>	<u>-</u>	
Total Change from 2009	\$ (78)	\$ (85)	\$ 72	\$ (91)	-
2012 - TEST YEAR	<u>\$ 261</u>	<u>\$ 259</u>	<u>\$ 389</u>	<u>\$ 909</u>	<u>2</u>
2012 ALLOCATION METHOD					
Avg - CFO	<u>28.72%</u>	<u>28.50%</u>	<u>42.78%</u>	<u>100.00%</u>	
Allocations	\$ 261	\$ 259	\$ 389	\$ 909	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 261</u>	<u>\$ 259</u>	<u>\$ 389</u>	<u>\$ 909</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-1 CFO

Witness: Bruce Folkmann

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 730	\$ 632	\$ 610	\$ 644	\$ 664	\$ 673	\$ 690	\$ 706
Non-Labor Costs	223	388	797	178	336	252	258	265
Total Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 925</u>	<u>\$ 948</u>	<u>\$ 972</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 63	\$ 6	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	78	7	0	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>141</u>	<u>13</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	0	43	537	5	-	-	(0)	0
Total Direct Assignments	<u>\$ 0</u>	<u>\$ 184</u>	<u>\$ 550</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 0</u>
ALLOCATIONS								
SDG&E	\$ 259	\$ 219	\$ 225	\$ 257	\$ 339	\$ 405	\$ 489	\$ 279
So Cal Gas	319	266	270	287	344	214	195	277
Subtotal - Utility	<u>579</u>	<u>486</u>	<u>495</u>	<u>543</u>	<u>683</u>	<u>618</u>	<u>684</u>	<u>556</u>
Global/Retained	374	350	361	273	316	307	264	416
Total Allocations	<u>\$ 953</u>	<u>\$ 835</u>	<u>\$ 857</u>	<u>\$ 816</u>	<u>\$ 1,000</u>	<u>\$ 925</u>	<u>\$ 948</u>	<u>\$ 972</u>
BILLED COSTS								
SDG&E	\$ 259	\$ 282	\$ 231	\$ 257	\$ 339	\$ 405	\$ 489	\$ 279
So Cal Gas	319	344	277	287	344	214	195	277
Subtotal - Utility	<u>579</u>	<u>627</u>	<u>508</u>	<u>544</u>	<u>683</u>	<u>618</u>	<u>684</u>	<u>556</u>
Global/Retained	374	393	899	278	316	307	264	416
Total Billed Costs	<u>\$ 953</u>	<u>\$ 1,020</u>	<u>\$ 1,407</u>	<u>\$ 822</u>	<u>\$ 1,000</u>	<u>\$ 925</u>	<u>\$ 948</u>	<u>\$ 972</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-2 Accounting Services
 Workpaper: A-2

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	40	40	40	45	45	34	35	35
Labor Costs	\$ 3,262	\$ 3,344	\$ 3,770	\$ 4,162	\$ 4,439	\$ 3,807	\$ 3,714	\$ 3,714
Non-Labor Costs	6,235	5,725	7,131	6,160	6,379	6,693	6,844	7,065
Total Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,500</u>	<u>\$ 10,557</u>	<u>\$ 10,778</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 35	\$ 141	\$ 33	\$ 67	\$ -	\$ -	\$ -
So Cal Gas	41	106	126	95	129	-	-	-
Subtotal - Utility	<u>73</u>	<u>140</u>	<u>267</u>	<u>128</u>	<u>196</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	63	(12)	491	873	454	-	-	-
Total Direct Assignments	<u>\$ 137</u>	<u>\$ 128</u>	<u>\$ 758</u>	<u>\$ 1,001</u>	<u>\$ 649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3,298	\$ 3,170	\$ 3,536	\$ 3,603	\$ 3,614	\$ 4,010	\$ 4,038	\$ 4,287
So Cal Gas	3,547	3,483	3,730	3,853	4,094	4,023	4,175	4,279
Subtotal - Utility	<u>6,845</u>	<u>6,653</u>	<u>7,266</u>	<u>7,457</u>	<u>7,708</u>	<u>8,032</u>	<u>8,212</u>	<u>8,566</u>
Global/Retained	2,515	2,288	2,877	1,865	2,461	2,468	2,345	2,212
Total Allocations	<u>\$ 9,360</u>	<u>\$ 8,941</u>	<u>\$ 10,143</u>	<u>\$ 9,322</u>	<u>\$ 10,169</u>	<u>\$ 10,500</u>	<u>\$ 10,557</u>	<u>\$ 10,778</u>
BILLED COSTS								
SDG&E	\$ 3,330	\$ 3,204	\$ 3,677	\$ 3,636	\$ 3,681	\$ 4,010	\$ 4,038	\$ 4,287
So Cal Gas	3,588	3,589	3,856	3,948	4,223	4,023	4,175	4,279
Subtotal - Utility	<u>6,918</u>	<u>6,793</u>	<u>7,534</u>	<u>7,584</u>	<u>7,904</u>	<u>8,032</u>	<u>8,212</u>	<u>8,566</u>
Global/Retained	2,578	2,276	3,368	2,738	2,914	2,468	2,345	2,212
Total Billed Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,500</u>	<u>\$ 10,557</u>	<u>\$ 10,778</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-2 Accounting Services
Workpaper: A-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 3,681	\$ 4,223	\$ 2,914	\$ 10,818	45
Labor staffing changes as a result of the reorganization and filling vacancies.	(211)	(299)	(341)	(850)	(10)
Non-recurring expenses in 2009 for software implementation, unclaimed property and one-time salary expense.	(91)	(92)	(208)	(391)	
Deloitte external audit fees increase based on expanded business operations.	347	321	35	703	
\$500K non-recurring credit in 2009 by Deloitte for client retention and relief during the financial crisis.	192	218	91	500	
Change in Allocation 2009-2012	369	(92)	(277)	(0)	
Total Change from 2009	\$ 606	\$ 56	\$ (702)	\$ (40)	(10)
2012 - TEST YEAR	<u>\$ 4,287</u>	<u>\$ 4,279</u>	<u>\$ 2,212</u>	<u>\$ 10,778</u>	<u>35</u>
Allocations	\$ 4,287	\$ 4,279	\$ 2,213	\$ 10,778	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 4,287</u>	<u>\$ 4,279</u>	<u>\$ 2,212</u>	<u>\$ 10,778</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-2 Accounting Services
 Workpaper: A-2 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	40	40	40	45	45	34	35	35
Labor Costs	\$ 3,262	\$ 3,344	\$ 3,770	\$ 4,162	\$ 4,439	\$ 3,873	\$ 3,873	\$ 3,966
Non-Labor Costs	6,235	5,725	7,131	6,160	6,379	6,816	7,144	7,578
Total Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,689</u>	<u>\$ 11,017</u>	<u>\$ 11,544</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 35	\$ 141	\$ 33	\$ 67	\$ -	\$ -	\$ -
So Cal Gas	41	106	126	95	129	-	-	-
Subtotal - Utility	<u>73</u>	<u>140</u>	<u>267</u>	<u>128</u>	<u>196</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	63	(12)	491	873	454	(0)	0	-
Total Direct Assignments	<u>\$ 137</u>	<u>\$ 128</u>	<u>\$ 758</u>	<u>\$ 1,001</u>	<u>\$ 649</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3,298	\$ 3,170	\$ 3,536	\$ 3,603	\$ 3,614	\$ 4,082	\$ 4,213	\$ 4,592
So Cal Gas	3,547	3,483	3,730	3,853	4,094	4,095	4,356	4,583
Subtotal - Utility	<u>6,845</u>	<u>6,653</u>	<u>7,266</u>	<u>7,457</u>	<u>7,708</u>	<u>8,177</u>	<u>8,570</u>	<u>9,176</u>
Global/Retained	2,515	2,288	2,877	1,865	2,461	2,512	2,447	2,369
Total Allocations	<u>\$ 9,360</u>	<u>\$ 8,941</u>	<u>\$ 10,143</u>	<u>\$ 9,322</u>	<u>\$ 10,169</u>	<u>\$ 10,689</u>	<u>\$ 11,017</u>	<u>\$ 11,544</u>
BILLED COSTS								
SDG&E	\$ 3,330	\$ 3,204	\$ 3,677	\$ 3,636	\$ 3,681	\$ 4,082	\$ 4,213	\$ 4,592
So Cal Gas	3,588	3,589	3,856	3,948	4,223	4,095	4,356	4,583
Subtotal - Utility	<u>6,918</u>	<u>6,793</u>	<u>7,534</u>	<u>7,584</u>	<u>7,904</u>	<u>8,177</u>	<u>8,570</u>	<u>9,176</u>
Global/Retained	2,578	2,276	3,368	2,738	2,914	2,512	2,447	2,369
Total Billed Costs	<u>\$ 9,496</u>	<u>\$ 9,069</u>	<u>\$ 10,901</u>	<u>\$ 10,322</u>	<u>\$ 10,818</u>	<u>\$ 10,689</u>	<u>\$ 11,017</u>	<u>\$ 11,544</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0338-SVP - CONTROLLER

Workpaper: A-2.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 326	\$ 428	\$ 530	\$ 533	\$ 560	\$ 512	\$ 512	\$ 512
Non-Labor Costs	311	498	108	213	156	214	214	214
Total Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	(1)	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(5)	75	73	52	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ 74</u>	<u>\$ 73</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 141	\$ 219	\$ 95	\$ 153	\$ 150	\$ 187	\$ 191	\$ 196
So Cal Gas	171	270	112	170	163	187	189	190
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>374</u>	<u>381</u>	<u>386</u>
Global/Retained	325	441	357	349	352	352	345	340
Total Allocations	<u>\$ 637</u>	<u>\$ 930</u>	<u>\$ 564</u>	<u>\$ 672</u>	<u>\$ 665</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>
BILLED COSTS								
SDG&E	\$ 141	\$ 219	\$ 96	\$ 153	\$ 150	\$ 187	\$ 191	\$ 196
So Cal Gas	171	270	111	170	163	187	189	190
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>374</u>	<u>381</u>	<u>386</u>
Global/Retained	325	436	431	422	403	352	345	340
Total Billed Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0338-SVP - CONTROLLER
Workpaper: A-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 150	\$ 163	\$ 403	\$ 716	2
Employee salary charged to Global for specific project in 2009.	-	-	(23)	(23)	
Non-recurring labor charge in 2009.	(10)	(11)	(24)	(45)	
Non-recurring refund in 2009 for unclaimed property.	18	19	41	78	
Change in Allocation 2009-2012	39	19	(58)	(1)	
Total Change from 2009	\$ 46	\$ 27	\$ (64)	\$ 9	-
2012 - TEST YEAR	\$ 196	\$ 190	\$ 340	\$ 726	2
2012 ALLOCATION METHOD					
Avg - Controller	27.02%	26.16%	46.81%	100.00%	
Allocations	\$ 196	\$ 190	\$ 340	\$ 726	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 196	\$ 190	\$ 340	\$ 726	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0338-SVP - CONTROLLER

Workpaper: A-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 326	\$ 428	\$ 530	\$ 533	\$ 560	\$ 521	\$ 534	\$ 546
Non-Labor Costs	311	498	108	213	156	218	223	230
Total Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 776</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	(1)	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	(5)	75	73	52	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ 74</u>	<u>\$ 73</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 141	\$ 219	\$ 95	\$ 153	\$ 150	\$ 190	\$ 200	\$ 210
So Cal Gas	171	270	112	170	163	190	198	203
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>380</u>	<u>397</u>	<u>413</u>
Global/Retained	325	441	357	349	352	358	360	363
Total Allocations	<u>\$ 637</u>	<u>\$ 930</u>	<u>\$ 564</u>	<u>\$ 672</u>	<u>\$ 665</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 776</u>
BILLED COSTS								
SDG&E	\$ 141	\$ 219	\$ 96	\$ 153	\$ 150	\$ 190	\$ 200	\$ 210
So Cal Gas	171	270	111	170	163	190	198	203
Subtotal - Utility	<u>312</u>	<u>490</u>	<u>207</u>	<u>323</u>	<u>313</u>	<u>380</u>	<u>397</u>	<u>413</u>
Global/Retained	325	436	431	422	403	358	360	363
Total Billed Costs	<u>\$ 637</u>	<u>\$ 925</u>	<u>\$ 638</u>	<u>\$ 746</u>	<u>\$ 716</u>	<u>\$ 738</u>	<u>\$ 757</u>	<u>\$ 776</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 113	\$ 214	\$ 244	\$ 244	\$ 244
Non-Labor Costs	-	-	-	7	12	12	12	12
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 256</u>	<u>\$ 256</u>	<u>\$ 256</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 100	\$ 102	\$ 106
So Cal Gas	-	-	-	55	98	105	106	106
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>	<u>185</u>	<u>205</u>	<u>208</u>	<u>213</u>
Global/Retained	-	-	-	18	41	51	48	43
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 256</u>	<u>\$ 256</u>	<u>\$ 256</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 100	\$ 102	\$ 106
So Cal Gas	-	-	-	55	98	105	106	106
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>	<u>185</u>	<u>205</u>	<u>208</u>	<u>213</u>
Global/Retained	-	-	-	18	41	51	48	43
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 256</u>	<u>\$ 256</u>	<u>\$ 256</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP
Workpaper: A-2.2 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2009 - BASE YEAR	\$ 86	\$ 98	\$ 41	\$ 226	2
Filled a partial year vacancy in 2009.	13	13	5	31	
Change in Allocation 2009-2012	7	(5)	(3)	0	
Total Change from 2009	\$ 20	\$ 8	\$ 3	\$ 31	-
2012 - TEST YEAR	\$ 106	\$ 106	\$ 43	\$ 256	2
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 106	\$ 106	\$ 43	\$ 256	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 106	\$ 106	\$ 43	\$ 256	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 113	\$ 214	\$ 248	\$ 255	\$ 261
Non-Labor Costs	-	-	-	7	12	12	13	13
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 261</u>	<u>\$ 267</u>	<u>\$ 274</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 101	\$ 107	\$ 114
So Cal Gas	-	-	-	55	98	107	111	114
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>	<u>185</u>	<u>208</u>	<u>217</u>	<u>227</u>
Global/Retained	-	-	-	18	41	52	50	46
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 261</u>	<u>\$ 267</u>	<u>\$ 274</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 47	\$ 86	\$ 101	\$ 107	\$ 114
So Cal Gas	-	-	-	55	98	107	111	114
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>	<u>185</u>	<u>208</u>	<u>217</u>	<u>227</u>
Global/Retained	-	-	-	18	41	52	50	46
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 226</u>	<u>\$ 261</u>	<u>\$ 267</u>	<u>\$ 274</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0044-ASSISTANT CONTROLLER

Workpaper: A-2.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	1	0	0	0
Labor Costs	\$ 374	\$ 268	\$ 210	\$ 217	\$ 245	\$ 54	\$ -	\$ -
Non-Labor Costs	36	26	9	46	43	5	-	-
Total Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (12)	\$ (15)	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	(55)	(14)	-	-	-	-	-	-
Subtotal - Utility	<u>(67)</u>	<u>(28)</u>	<u>2</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(7)	(31)	(0)	3	5	-	-	-
Total Direct Assignments	<u>\$ (74)</u>	<u>\$ (60)</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 168	\$ 122	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	204	152	-	-	22	-	-	-
Subtotal - Utility	<u>372</u>	<u>274</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	112	79	218	260	240	59	-	-
Total Allocations	<u>\$ 484</u>	<u>\$ 354</u>	<u>\$ 218</u>	<u>\$ 260</u>	<u>\$ 282</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 156	\$ 108	\$ 2	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	149	138	-	-	22	-	-	-
Subtotal - Utility	<u>305</u>	<u>246</u>	<u>2</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	105	48	218	263	245	59	-	-
Total Billed Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0044-ASSISTANT CONTROLLER
Workpaper: A-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 20	\$ 22	\$ 245	\$ 288	1
Cost center eliminated in 2010. Responsibilities merged into cost center 1100-0012.(see Recon workpaper A-2.4)	(20)	(22)	(245)	(288)	(1)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (20)	\$ (22)	\$ (245)	\$ (288)	(1)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0044-ASSISTANT CONTROLLER

Workpaper: A-2.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	1	1	1	1	1	0	0	0
Labor Costs	\$ 374	\$ 268	\$ 210	\$ 217	\$ 245	\$ 55	\$ -	\$ -
Non-Labor Costs	36	26	9	46	43	6	-	-
Total Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (12)	\$ (15)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(55)	(14)	-	-	-	-	-	-
Subtotal - Utility	<u>(67)</u>	<u>(28)</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(7)	(31)	-	3	5	-	-	-
Total Direct Assignments	<u>\$ (74)</u>	<u>\$ (60)</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 168	\$ 122	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	204	152	-	-	22	-	-	-
Subtotal - Utility	<u>372</u>	<u>274</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	112	79	218	260	240	60	-	-
Total Allocations	<u>\$ 484</u>	<u>\$ 354</u>	<u>\$ 218</u>	<u>\$ 260</u>	<u>\$ 282</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 156	\$ 108	\$ 2	\$ -	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	149	138	-	-	22	-	-	-
Subtotal - Utility	<u>305</u>	<u>246</u>	<u>2</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	105	48	218	263	245	60	-	-
Total Billed Costs	<u>\$ 410</u>	<u>\$ 294</u>	<u>\$ 220</u>	<u>\$ 263</u>	<u>\$ 288</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207	\$ 273	\$ 273
Non-Labor Costs	-	-	-	-	-	24	24	24
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 296</u>	<u>\$ 296</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 118	\$ 123
So Cal Gas	-	-	-	-	-	95	123	123
Subtotal - Utility	-	-	-	-	-	185	241	246
Global/Retained	-	-	-	-	-	46	55	50
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 296</u>	<u>\$ 296</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90	\$ 118	\$ 123
So Cal Gas	-	-	-	-	-	95	123	123
Subtotal - Utility	-	-	-	-	-	185	241	246
Global/Retained	-	-	-	-	-	46	55	50
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 296</u>	<u>\$ 296</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS
Workpaper: A-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	-
New cost center to replace cost center 1100-0345 (see Recon workpaper A-2.5)	97	110	46	252	2
Responsibilities merged from cost center 1100-0044. (see Recon workpaper A-2.3)	18	18	7	43	
Change in Allocation 2009-2012	<u>8</u>	<u>(5)</u>	<u>(3)</u>	<u>-</u>	
Total Change from 2009	\$ 123	\$ 123	\$ 50	\$ 296	2
2012 - TEST YEAR	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 50</u>	<u>\$ 296</u>	<u>2</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 123	\$ 123	\$ 50	\$ 296	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 50</u>	<u>\$ 296</u>	

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211	\$ 284	\$ 291
Non-Labor Costs	-	-	-	-	-	24	25	25
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 309</u>	<u>\$ 317</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 123	\$ 131
So Cal Gas	-	-	-	-	-	97	128	131
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>188</u>	<u>251</u>	<u>263</u>
Global/Retained	-	-	-	-	-	47	58	54
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 309</u>	<u>\$ 317</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 123	\$ 131
So Cal Gas	-	-	-	-	-	97	128	131
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>188</u>	<u>251</u>	<u>263</u>
Global/Retained	-	-	-	-	-	47	58	54
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 309</u>	<u>\$ 317</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0345-DIR OF CORP FINL ACCTG

Workpaper: A-2.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	0	0	0
Labor Costs	\$ 194	\$ 193	\$ 215	\$ 209	\$ 212	\$ 67	\$ -	\$ -
Non-Labor Costs	39	46	49	49	40	13	-	-
Total Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	1	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 96	\$ 31	\$ -	\$ -
So Cal Gas	98	102	110	118	109	33	-	-
Subtotal - Utility	179	185	203	219	205	64	-	-
Global/Retained	54	54	61	39	45	16	-	-
Total Allocations	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 251</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 97	\$ 31	\$ -	\$ -
So Cal Gas	98	102	110	118	110	33	-	-
Subtotal - Utility	179	185	203	219	207	64	-	-
Global/Retained	54	54	61	39	46	16	-	-
Total Billed Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0345-DIR OF CORP FINL ACCTG
Workpaper: A-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 97	\$ 110	\$ 46	\$ 252	2
Cost center replaced by new cost center 1100-0012 (see Recon workpaper A-2.4)	(97)	(110)	(46)	(252)	(2)
Change in Allocation 2009-2012	-	-	-	-	-
Total Change from 2009	\$ (97)	\$ (110)	\$ (46)	\$ (252)	(2)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0345-DIR OF CORP FINL ACCTG

Workpaper: A-2.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	0	0	0
Labor Costs	\$ 194	\$ 193	\$ 215	\$ 209	\$ 212	\$ 68	\$ -	\$ -
Non-Labor Costs	39	46	49	49	40	14	-	-
Total Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	1	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 96	\$ 32	\$ -	\$ -
So Cal Gas	98	102	110	118	109	33	-	-
Subtotal - Utility	179	185	203	219	205	65	-	-
Global/Retained	54	54	61	39	45	16	-	-
Total Allocations	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 251</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 83	\$ 93	\$ 102	\$ 97	\$ 32	\$ -	\$ -
So Cal Gas	98	102	110	118	110	33	-	-
Subtotal - Utility	179	185	203	219	207	65	-	-
Global/Retained	54	54	61	39	46	16	-	-
Total Billed Costs	<u>\$ 233</u>	<u>\$ 239</u>	<u>\$ 264</u>	<u>\$ 258</u>	<u>\$ 252</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	10	10	12	11	6	6	6	6
Labor Costs	\$ 715	\$ 701	\$ 773	\$ 911	\$ 650	\$ 491	\$ 491	\$ 491
Non-Labor Costs	57	69	19	24	23	16	16	16
Total Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 507</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>1</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4	3	2	-	-	-	-	-
Total Direct Assignments	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 265	\$ 279	\$ 368	\$ 258	\$ 197	\$ 202	\$ 210
So Cal Gas	324	329	329	427	293	208	210	210
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>607</u>	<u>795</u>	<u>551</u>	<u>405</u>	<u>412</u>	<u>421</u>
Global/Retained	178	172	183	140	122	102	95	86
Total Allocations	<u>\$ 769</u>	<u>\$ 765</u>	<u>\$ 790</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 507</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 266	\$ 279	\$ 368	\$ 258	\$ 197	\$ 202	\$ 210
So Cal Gas	324	329	329	427	293	208	210	210
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>608</u>	<u>795</u>	<u>551</u>	<u>405</u>	<u>412</u>	<u>421</u>
Global/Retained	182	175	185	140	122	102	95	86
Total Billed Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 507</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING
Workpaper: A-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 258	\$ 293	\$ 122	\$ 673	6
Full year impact of 2009 staff transfers to new cost center 1100-0051 (see Recon workpaper A-2.7)	(69)	(69)	(28)	(166)	
Change in Allocation 2009-2012	21	(13)	(8)	(0)	
Total Change from 2009	\$ (47)	\$ (82)	\$ (36)	\$ (166)	-
2012 - TEST YEAR	\$ 210	\$ 210	\$ 86	\$ 507	6
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 210	\$ 210	\$ 86	\$ 507	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 210	\$ 210	\$ 86	\$ 507	

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	10	10	12	11	6	6	6	6
Labor Costs	\$ 715	\$ 701	\$ 773	\$ 911	\$ 650	\$ 500	\$ 512	\$ 524
Non-Labor Costs	57	69	19	24	23	16	16	17
Total Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 515</u>	<u>\$ 528</u>	<u>\$ 541</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	4	3	2	-	-	-	-	-
Total Direct Assignments	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 265	\$ 279	\$ 368	\$ 258	\$ 200	\$ 211	\$ 225
So Cal Gas	324	329	329	427	293	212	219	225
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>607</u>	<u>795</u>	<u>551</u>	<u>412</u>	<u>430</u>	<u>450</u>
Global/Retained	178	172	183	140	122	103	99	92
Total Allocations	<u>\$ 769</u>	<u>\$ 765</u>	<u>\$ 790</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 515</u>	<u>\$ 528</u>	<u>\$ 541</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 266	\$ 279	\$ 368	\$ 258	\$ 200	\$ 211	\$ 225
So Cal Gas	324	329	329	427	293	212	219	225
Subtotal - Utility	<u>591</u>	<u>594</u>	<u>608</u>	<u>795</u>	<u>551</u>	<u>412</u>	<u>430</u>	<u>450</u>
Global/Retained	182	175	185	140	122	103	99	92
Total Billed Costs	<u>\$ 772</u>	<u>\$ 770</u>	<u>\$ 793</u>	<u>\$ 935</u>	<u>\$ 673</u>	<u>\$ 515</u>	<u>\$ 528</u>	<u>\$ 541</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	5	6	6	6
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 230	\$ 477	\$ 499	\$ 499
Non-Labor Costs	-	-	-	-	34	14	15	15
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 491</u>	<u>\$ 513</u>	<u>\$ 513</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	27	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ 126	\$ 128
So Cal Gas	-	-	-	-	-	126	131	128
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>245</u>	<u>257</u>	<u>257</u>
Global/Retained	-	-	-	-	236	245	257	257
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236</u>	<u>\$ 491</u>	<u>\$ 513</u>	<u>\$ 513</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ 126	\$ 128
So Cal Gas	-	-	-	-	-	126	131	128
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>245</u>	<u>257</u>	<u>257</u>
Global/Retained	-	-	-	-	264	245	257	257
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 491</u>	<u>\$ 513</u>	<u>\$ 513</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG
Workpaper: A-2.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ 264	\$ 264	5
Full year impact of 2009 staff transfers from cost center 1100-0049 (see Recon workpaper A-2.6).	69	69	28	166	
Transferred staff member from Global to consolidate accounting	0	0	83	84	1
Change in Allocation 2009-2012	59	59	(118)	-	
Total Change from 2009	\$ 128	\$ 128	\$ (7)	\$ 250	1
2012 - TEST YEAR	\$ 128	\$ 128	\$ 257	\$ 513	6
2012 ALLOCATION METHOD					
Multi-Factor Split	25.01%	24.99%	50.00%	100.00%	
Allocations	\$ 128	\$ 128	\$ 257	\$ 513	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 128	\$ 128	\$ 257	\$ 513	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	5	6	6	6
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 230	\$ 485	\$ 520	\$ 533
Non-Labor Costs	-	-	-	-	34	14	15	16
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 499</u>	<u>\$ 535</u>	<u>\$ 548</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	27	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121	\$ 131	\$ 137
So Cal Gas	-	-	-	-	-	128	136	137
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>268</u>	<u>274</u>
Global/Retained	-	-	-	-	236	250	268	274
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236</u>	<u>\$ 499</u>	<u>\$ 535</u>	<u>\$ 548</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121	\$ 131	\$ 137
So Cal Gas	-	-	-	-	-	128	136	137
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>268</u>	<u>274</u>
Global/Retained	-	-	-	-	264	250	268	274
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264</u>	<u>\$ 499</u>	<u>\$ 535</u>	<u>\$ 548</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0386-SEMPRA FINANCIAL STAFF

Workpaper: A-2.8

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	0	0	0	0	0	0	0
Labor Costs	\$ 171	\$ 135	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50	1	-	-	-	-	-	-
Total Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	221	136	36	-	-	-	-	-
Total Allocations	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	221	136	36	-	-	-	-	-
Total Billed Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0386-SEMPRA FINANCIAL STAFF
Workpaper: A-2.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	-
Cost center eliminated. No data after 2008.	-	-	-	-	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ -	\$ -	-
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
2012 ALLOCATION METHOD					
Retained	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2012 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0386-SEMPRA FINANCIAL STAFF

Workpaper: A-2.8 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	0	0	0	0	0	0	0
Labor Costs	\$ 171	\$ 135	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50	1	-	-	-	-	-	-
Total Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	221	136	36	-	-	-	-	-
Total Allocations	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	221	136	36	-	-	-	-	-
Total Billed Costs	<u>\$ 221</u>	<u>\$ 136</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-1346-BANK REC & ESCHEATMENT

Workpaper: A-2.9

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	9	9	9	10	0	0	0
Labor Costs	\$ 398	\$ 417	\$ 498	\$ 555	\$ 617	\$ 160	\$ -	\$ -
Non-Labor Costs	32	39	28	94	122	35	-	-
Total Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 44	\$ 48	\$ 55	\$ 33	\$ 42	\$ -	\$ -	\$ -
So Cal Gas	96	120	127	95	102	-	-	-
Subtotal - Utility	<u>140</u>	<u>168</u>	<u>182</u>	<u>128</u>	<u>144</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	46	21	3	4	102	-	-	-
Total Direct Assignments	<u>\$ 187</u>	<u>\$ 189</u>	<u>\$ 185</u>	<u>\$ 131</u>	<u>\$ 246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 84	\$ 93	\$ 120	\$ 203	\$ 187	\$ 195	\$ -	\$ -
So Cal Gas	102	115	142	236	212	-	-	-
Subtotal - Utility	<u>187</u>	<u>208</u>	<u>262</u>	<u>439</u>	<u>400</u>	<u>195</u>	<u>-</u>	<u>-</u>
Global/Retained	56	60	79	77	93	-	-	-
Total Allocations	<u>\$ 243</u>	<u>\$ 268</u>	<u>\$ 341</u>	<u>\$ 517</u>	<u>\$ 493</u>	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 129	\$ 141	\$ 175	\$ 236	\$ 229	\$ 195	\$ -	\$ -
So Cal Gas	198	235	269	331	315	-	-	-
Subtotal - Utility	<u>327</u>	<u>376</u>	<u>444</u>	<u>567</u>	<u>544</u>	<u>195</u>	<u>-</u>	<u>-</u>
Global/Retained	103	81	82	81	195	-	-	-
Total Billed Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-1346-BANK REC & ESCHEATMENT
Workpaper: A-2.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 229	\$ 315	\$ 195	\$ 738	10
Cost center eliminated in 2010. Responsibilities transferred to the Utilities.	(229)	(315)	(195)	(738)	(10)
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (229)	\$ (315)	\$ (195)	\$ (738)	(10)
2012 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-1346-BANK REC & ESCHEATMENT

Workpaper: A-2.9 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	9	9	9	10	0	0	0
Labor Costs	\$ 398	\$ 417	\$ 498	\$ 555	\$ 617	\$ 162	\$ -	\$ -
Non-Labor Costs	32	39	28	94	122	36	-	-
Total Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 44	\$ 48	\$ 55	\$ 33	\$ 42	\$ -	\$ -	\$ -
So Cal Gas	96	120	127	95	102	-	-	-
Subtotal - Utility	<u>140</u>	<u>168</u>	<u>182</u>	<u>128</u>	<u>144</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	46	21	3	4	102	-	-	-
Total Direct Assignments	<u>\$ 187</u>	<u>\$ 189</u>	<u>\$ 185</u>	<u>\$ 131</u>	<u>\$ 246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 84	\$ 93	\$ 120	\$ 203	\$ 187	\$ 198	\$ -	\$ -
So Cal Gas	102	115	142	236	212	-	-	-
Subtotal - Utility	<u>187</u>	<u>208</u>	<u>262</u>	<u>439</u>	<u>400</u>	<u>198</u>	<u>-</u>	<u>-</u>
Global/Retained	56	60	79	77	93	-	-	-
Total Allocations	<u>\$ 243</u>	<u>\$ 268</u>	<u>\$ 341</u>	<u>\$ 517</u>	<u>\$ 493</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 129	\$ 141	\$ 175	\$ 236	\$ 229	\$ 198	\$ -	\$ -
So Cal Gas	198	235	269	331	315	-	-	-
Subtotal - Utility	<u>327</u>	<u>376</u>	<u>444</u>	<u>567</u>	<u>544</u>	<u>198</u>	<u>-</u>	<u>-</u>
Global/Retained	103	81	82	81	195	-	-	-
Total Billed Costs	<u>\$ 430</u>	<u>\$ 457</u>	<u>\$ 526</u>	<u>\$ 648</u>	<u>\$ 738</u>	<u>\$ 198</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services
 Cost Center: 1100-0390-SOX COMPLIANCE
 Workpaper: A-2.10

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	3	3	3	3	3
Labor Costs	\$ 62	\$ 107	\$ 109	\$ 196	\$ 334	\$ 334	\$ 334	\$ 334
Non-Labor Costs	5	7	11	81	281	66	66	66
Total Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	-	-	-	-	49	-	-	-
Global/Retained	-	-	-	-	173	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 151	\$ 155	\$ 160	\$ 166
So Cal Gas	28	49	50	126	171	164	165	166
Subtotal - Utility	52	88	92	235	322	320	325	332
Global/Retained	16	25	28	41	71	80	75	68
Total Allocations	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 393</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>
BILLED COSTS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 174	\$ 155	\$ 160	\$ 166
So Cal Gas	28	49	50	126	197	164	165	166
Subtotal - Utility	52	88	92	235	371	320	325	332
Global/Retained	16	25	28	41	244	80	75	68
Total Billed Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0390-SOX COMPLIANCE
Workpaper: A-2.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 174	\$ 197	\$ 244	\$ 615	3
Non-recurring computer software implementation in 2009.	(20)	(23)	(171)	(215)	
Change in Allocation 2009-2012	<u>13</u>	<u>(8)</u>	<u>(5)</u>	<u>(0)</u>	
Total Change from 2009	\$ (8)	\$ (31)	\$ (176)	\$ (215)	-
2012 - TEST YEAR	<u>\$ 166</u>	<u>\$ 166</u>	<u>\$ 68</u>	<u>\$ 400</u>	<u>3</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 166	\$ 166	\$ 68	\$ 400	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 166</u>	<u>\$ 166</u>	<u>\$ 68</u>	<u>\$ 400</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.10 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	1	1	3	3	3	3	3
Labor Costs	\$ 62	\$ 107	\$ 109	\$ 196	\$ 334	\$ 340	\$ 348	\$ 357
Non-Labor Costs	5	7	11	81	281	67	69	71
Total Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 407</u>	<u>\$ 417</u>	<u>\$ 428</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	26	-	-	-
Subtotal - Utility	-	-	-	-	49	-	-	-
Global/Retained	-	-	-	-	173	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 151	\$ 158	\$ 167	\$ 178
So Cal Gas	28	49	50	126	171	167	173	178
Subtotal - Utility	<u>52</u>	<u>88</u>	<u>92</u>	<u>235</u>	<u>322</u>	<u>325</u>	<u>339</u>	<u>355</u>
Global/Retained	16	25	28	41	71	82	78	72
Total Allocations	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 393</u>	<u>\$ 407</u>	<u>\$ 417</u>	<u>\$ 428</u>
BILLED COSTS								
SDG&E	\$ 23	\$ 39	\$ 42	\$ 109	\$ 174	\$ 158	\$ 167	\$ 178
So Cal Gas	28	49	50	126	197	167	173	178
Subtotal - Utility	<u>52</u>	<u>88</u>	<u>92</u>	<u>235</u>	<u>371</u>	<u>325</u>	<u>339</u>	<u>355</u>
Global/Retained	16	25	28	41	244	82	78	72
Total Billed Costs	<u>\$ 67</u>	<u>\$ 113</u>	<u>\$ 120</u>	<u>\$ 277</u>	<u>\$ 615</u>	<u>\$ 407</u>	<u>\$ 417</u>	<u>\$ 428</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.11

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	4	3	2	3	3
Labor Costs	\$ 221	\$ 208	\$ 357	\$ 512	\$ 389	\$ 264	\$ 363	\$ 363
Non-Labor Costs	11	10	47	40	46	41	36	36
Total Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 305</u>	<u>\$ 398</u>	<u>\$ 398</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 119	\$ 159	\$ 165
So Cal Gas	98	94	168	252	189	125	165	165
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>244</u>	<u>324</u>	<u>331</u>
Global/Retained	54	49	94	83	79	61	74	67
Total Allocations	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 404</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 305</u>	<u>\$ 398</u>	<u>\$ 398</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 119	\$ 159	\$ 165
So Cal Gas	98	94	168	252	189	125	165	165
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>244</u>	<u>324</u>	<u>331</u>
Global/Retained	54	49	94	83	79	61	74	67
Total Billed Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 305</u>	<u>\$ 398</u>	<u>\$ 398</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0347-ACCOUNTING RESEARCH
Workpaper: A-2.11 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 167	\$ 189	\$ 79	\$ 435	3
Full year impact of staff reduction mid-year 2009.	(15)	(15)	(6)	(37)	
Change in Allocation 2009-2012	14	(9)	(5)	(0)	
Total Change from 2009	\$ (1)	\$ (24)	\$ (11)	\$ (37)	-
2012 - TEST YEAR	\$ 165	\$ 165	\$ 67	\$ 398	3
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 165	\$ 165	\$ 67	\$ 398	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 165	\$ 165	\$ 67	\$ 398	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.11 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	4	3	2	3	3
Labor Costs	\$ 221	\$ 208	\$ 357	\$ 512	\$ 389	\$ 268	\$ 378	\$ 387
Non-Labor Costs	11	10	47	40	46	42	37	38
Total Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 310</u>	<u>\$ 415</u>	<u>\$ 425</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 121	\$ 166	\$ 177
So Cal Gas	98	94	168	252	189	128	172	177
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>248</u>	<u>338</u>	<u>353</u>
Global/Retained	54	49	94	83	79	62	78	72
Total Allocations	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 404</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 310</u>	<u>\$ 415</u>	<u>\$ 425</u>
BILLED COSTS								
SDG&E	\$ 81	\$ 76	\$ 143	\$ 217	\$ 167	\$ 121	\$ 166	\$ 177
So Cal Gas	98	94	168	252	189	128	172	177
Subtotal - Utility	<u>178</u>	<u>169</u>	<u>311</u>	<u>469</u>	<u>356</u>	<u>248</u>	<u>338</u>	<u>353</u>
Global/Retained	54	49	94	83	79	62	78	72
Total Billed Costs	<u>\$ 232</u>	<u>\$ 218</u>	<u>\$ 405</u>	<u>\$ 552</u>	<u>\$ 435</u>	<u>\$ 310</u>	<u>\$ 415</u>	<u>\$ 425</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0047-FINANCIAL REPORTING DIREC

Workpaper: A-2.12

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	2	2	2	2	2	2
Labor Costs	\$ 214	\$ 242	\$ 339	\$ 202	\$ 209	\$ 212	\$ 212	\$ 212
Non-Labor Costs	25	32	42	42	269	80	80	80
Total Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 291</u>	<u>\$ 291</u>	<u>\$ 291</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	1	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 183	\$ 113	\$ 116	\$ 121
So Cal Gas	101	118	158	111	207	120	120	121
Subtotal - Utility	184	213	293	207	390	233	237	242
Global/Retained	55	61	88	36	86	58	54	49
Total Allocations	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 476</u>	<u>\$ 291</u>	<u>\$ 291</u>	<u>\$ 291</u>
BILLED COSTS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 184	\$ 113	\$ 116	\$ 121
So Cal Gas	101	118	158	111	207	120	120	121
Subtotal - Utility	184	213	293	207	391	233	237	242
Global/Retained	55	61	88	36	86	58	54	49
Total Billed Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 291</u>	<u>\$ 291</u>	<u>\$ 291</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0047-FINANCIAL REPORTING DIREC
Workpaper: A-2.12 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2009 - BASE YEAR	\$ 184	\$ 207	\$ 86	\$ 478	2
Non-recurring computer software implementation in 2009.	(78)	(77)	(31)	(187)	
Change in Allocation 2009-2012	15	(10)	(6)	(0)	
Total Change from 2009	\$ (63)	\$ (86)	\$ (37)	\$ (187)	-
2012 - TEST YEAR	\$ 121	\$ 121	\$ 49	\$ 291	2
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 121	\$ 121	\$ 49	\$ 291	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 121	\$ 121	\$ 49	\$ 291	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0047-FINANCIAL REPORTING DIREC

Workpaper: A-2.12 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	3	2	2	2	2	2	2
Labor Costs	\$ 214	\$ 242	\$ 339	\$ 202	\$ 209	\$ 215	\$ 221	\$ 226
Non-Labor Costs	25	32	42	42	269	81	83	85
Total Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 296</u>	<u>\$ 304</u>	<u>\$ 311</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	1	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 183	\$ 115	\$ 121	\$ 129
So Cal Gas	101	118	158	111	207	122	126	129
Subtotal - Utility	184	213	293	207	390	237	247	259
Global/Retained	55	61	88	36	86	59	57	53
Total Allocations	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 476</u>	<u>\$ 296</u>	<u>\$ 304</u>	<u>\$ 311</u>
BILLED COSTS								
SDG&E	\$ 83	\$ 95	\$ 134	\$ 96	\$ 184	\$ 115	\$ 121	\$ 129
So Cal Gas	101	118	158	111	207	122	126	129
Subtotal - Utility	184	213	293	207	391	237	247	259
Global/Retained	55	61	88	36	86	59	57	53
Total Billed Costs	<u>\$ 240</u>	<u>\$ 274</u>	<u>\$ 381</u>	<u>\$ 243</u>	<u>\$ 478</u>	<u>\$ 296</u>	<u>\$ 304</u>	<u>\$ 311</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0048-FINANCIAL REPORTING

Workpaper: A-2.13

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	9	8	9	9	9	9	9
Labor Costs	\$ 585	\$ 646	\$ 704	\$ 715	\$ 779	\$ 787	\$ 787	\$ 787
Non-Labor Costs	83	53	76	67	33	82	79	80
Total Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 869</u>	<u>\$ 867</u>	<u>\$ 867</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 338	\$ 346	\$ 360
So Cal Gas	281	300	324	357	354	357	359	360
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>695</u>	<u>705</u>	<u>720</u>
Global/Retained	155	157	181	117	147	174	162	147
Total Allocations	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 869</u>	<u>\$ 867</u>	<u>\$ 867</u>
BILLED COSTS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 338	\$ 346	\$ 360
So Cal Gas	281	300	324	357	354	357	359	360
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>695</u>	<u>705</u>	<u>720</u>
Global/Retained	155	157	181	117	147	174	162	147
Total Billed Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 869</u>	<u>\$ 867</u>	<u>\$ 867</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0048-FINANCIAL REPORTING
Workpaper: A-2.13 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 312	\$ 354	\$ 147	\$ 813	9
Contract labor to manage seasonal workload and expected vacancies.	23	23	9	54	
Change in Allocation 2009-2012	<u>26</u>	<u>(16)</u>	<u>(10)</u>	<u>-</u>	
Total Change from 2009	\$ 48	\$ 6	\$ (0)	\$ 54	-
2012 - TEST YEAR	<u>\$ 360</u>	<u>\$ 360</u>	<u>\$ 147</u>	<u>\$ 867</u>	<u>9</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 360	\$ 360	\$ 147	\$ 867	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 360</u>	<u>\$ 360</u>	<u>\$ 147</u>	<u>\$ 867</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0048-FINANCIAL REPORTING

Workpaper: A-2.13 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	9	9	8	9	9	9	9	9
Labor Costs	\$ 585	\$ 646	\$ 704	\$ 715	\$ 779	\$ 800	\$ 821	\$ 841
Non-Labor Costs	83	53	76	67	33	84	83	85
Total Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 884</u>	<u>\$ 904</u>	<u>\$ 926</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 344	\$ 361	\$ 385
So Cal Gas	281	300	324	357	354	363	374	385
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>707</u>	<u>735</u>	<u>769</u>
Global/Retained	155	157	181	117	147	177	169	157
Total Allocations	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 884</u>	<u>\$ 904</u>	<u>\$ 926</u>
BILLED COSTS								
SDG&E	\$ 232	\$ 242	\$ 275	\$ 308	\$ 312	\$ 344	\$ 361	\$ 385
So Cal Gas	281	300	324	357	354	363	374	385
Subtotal - Utility	<u>513</u>	<u>542</u>	<u>600</u>	<u>665</u>	<u>665</u>	<u>707</u>	<u>735</u>	<u>769</u>
Global/Retained	155	157	181	117	147	177	169	157
Total Billed Costs	<u>\$ 668</u>	<u>\$ 699</u>	<u>\$ 781</u>	<u>\$ 782</u>	<u>\$ 813</u>	<u>\$ 884</u>	<u>\$ 904</u>	<u>\$ 926</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0219-FINANCIAL REPORTING D&T FEES

Workpaper: A-2.14

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,586	4,944	6,739	5,498	5,321	6,090	6,303	6,524
Total Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,090</u>	<u>\$ 6,303</u>	<u>\$ 6,524</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	21	-	411	793	95	-	-	-
Total Direct Assignments	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 495</u>	<u>\$ 793</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,355	\$ 2,001	\$ 2,004	\$ 2,367	\$ 2,516	\$ 2,710
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,502	2,607	2,709
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,693</u>	<u>4,001</u>	<u>4,279</u>	<u>4,869</u>	<u>5,124</u>	<u>5,419</u>
Global/Retained	1,288	1,054	1,552	704	948	1,221	1,179	1,105
Total Allocations	<u>\$ 5,565</u>	<u>\$ 4,944</u>	<u>\$ 6,244</u>	<u>\$ 4,705</u>	<u>\$ 5,227</u>	<u>\$ 6,090</u>	<u>\$ 6,303</u>	<u>\$ 6,524</u>
BILLED COSTS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,439	\$ 2,001	\$ 2,004	\$ 2,367	\$ 2,516	\$ 2,710
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,502	2,607	2,709
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,776</u>	<u>4,001</u>	<u>4,279</u>	<u>4,869</u>	<u>5,124</u>	<u>5,419</u>
Global/Retained	1,309	1,054	1,963	1,497	1,042	1,221	1,179	1,105
Total Billed Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,090</u>	<u>\$ 6,303</u>	<u>\$ 6,524</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-2 Accounting Services
Cost Center: 1100-0219-FINANCIAL REPORTING D&T FEES
Workpaper: A-2.14 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 2,004	\$ 2,275	\$ 1,042	\$ 5,321	-
Deloitte external audit fees increase based on expanded business operations.	347	321	35	703	
\$500K non-recurring credit in 2009 by Deloitte for client retention and relief during the financial crisis.	192	218	91	500	
Change in Allocation 2009-2012	<u>167</u>	<u>(105)</u>	<u>(62)</u>	<u>0</u>	
Total Change from 2009	\$ 706	\$ 434	\$ 63	\$ 1,203	-
2012 - TEST YEAR	<u>\$ 2,710</u>	<u>\$ 2,709</u>	<u>\$ 1,105</u>	<u>\$ 6,524</u>	<u>-</u>
2012 ALLOCATION METHOD					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 2,710	\$ 2,709	\$ 1,105	\$ 6,524	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 2,710</u>	<u>\$ 2,709</u>	<u>\$ 1,105</u>	<u>\$ 6,524</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Bruce Folkmann

Cost Center: 1100-0219-FINANCIAL REPORTING D&T FEES

Workpaper: A-2.14 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,586	4,944	6,739	5,498	5,321	6,202	6,579	6,998
Total Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,202</u>	<u>\$ 6,579</u>	<u>\$ 6,998</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	21	-	411	793	95	-	-	-
Total Direct Assignments	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 495</u>	<u>\$ 793</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,355	\$ 2,001	\$ 2,004	\$ 2,410	\$ 2,627	\$ 2,907
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,548	2,721	2,906
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,693</u>	<u>4,001</u>	<u>4,279</u>	<u>4,958</u>	<u>5,348</u>	<u>5,813</u>
Global/Retained	1,288	1,054	1,552	704	948	1,244	1,231	1,185
Total Allocations	<u>\$ 5,565</u>	<u>\$ 4,944</u>	<u>\$ 6,244</u>	<u>\$ 4,705</u>	<u>\$ 5,227</u>	<u>\$ 6,202</u>	<u>\$ 6,579</u>	<u>\$ 6,998</u>
BILLED COSTS								
SDG&E	\$ 2,138	\$ 1,936	\$ 2,439	\$ 2,001	\$ 2,004	\$ 2,410	\$ 2,627	\$ 2,907
So Cal Gas	2,139	1,954	2,338	2,000	2,275	2,548	2,721	2,906
Subtotal - Utility	<u>4,277</u>	<u>3,890</u>	<u>4,776</u>	<u>4,001</u>	<u>4,279</u>	<u>4,958</u>	<u>5,348</u>	<u>5,813</u>
Global/Retained	1,309	1,054	1,963	1,497	1,042	1,244	1,231	1,185
Total Billed Costs	<u>\$ 5,586</u>	<u>\$ 4,944</u>	<u>\$ 6,739</u>	<u>\$ 5,498</u>	<u>\$ 5,321</u>	<u>\$ 6,202</u>	<u>\$ 6,579</u>	<u>\$ 6,998</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-3 Tax Services
 Workpaper: A-3

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	46	53	49	55	54	54	54	54
Labor Costs	\$ 4,171	\$ 4,447	\$ 4,629	\$ 5,539	\$ 5,871	\$ 5,610	\$ 5,556	\$ 5,556
Non-Labor Costs	3,817	4,336	5,348	4,490	2,177	2,581	2,567	2,567
Total Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,191</u>	<u>\$ 8,123</u>	<u>\$ 8,123</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	\$ -	\$ -	\$ -	\$ 33	\$ 3	\$ -	\$ -	\$ -
Subtotal - Utility	-	-	-	33	3	-	-	-
Global/Retained	\$ 166	\$ 747	\$ 340	\$ 1,429	\$ 332	\$ -	\$ -	\$ -
Total Direct Assignments	<u>\$ 166</u>	<u>\$ 747</u>	<u>\$ 340</u>	<u>\$ 1,462</u>	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,659	\$ 1,658	\$ 1,678
So Cal Gas	2,084	2,338	2,331	2,316	1,788	1,586	1,577	1,579
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,534</u>	<u>3,526</u>	<u>3,245</u>	<u>3,235</u>	<u>3,257</u>
Global/Retained	4,028	3,797	5,354	4,034	4,188	4,946	4,888	4,866
Total Allocations	<u>\$ 7,822</u>	<u>\$ 8,036</u>	<u>\$ 9,637</u>	<u>\$ 8,568</u>	<u>\$ 7,713</u>	<u>\$ 8,191</u>	<u>\$ 8,123</u>	<u>\$ 8,123</u>
BILLED COSTS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,659	\$ 1,658	\$ 1,678
So Cal Gas	2,084	2,338	2,331	2,349	1,791	1,586	1,577	1,579
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,567</u>	<u>3,529</u>	<u>3,245</u>	<u>3,235</u>	<u>3,257</u>
Global/Retained	4,194	4,544	5,694	5,463	4,519	4,946	4,888	4,866
Total Billed Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,191</u>	<u>\$ 8,123</u>	<u>\$ 8,123</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-3 Tax Services
Workpaper: A-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 1,738	\$ 1,791	\$ 4,519	\$ 8,048	54
Impact of staff transfers within Tax Services; no overall increase in FTE's.	(1)	(3)	(57)	(60)	
Non-recurring direct charged Consulting and Labor costs in 2009.	(18)	(17)	(284)	(318)	
Software maintenance fees on new tax system planned in 2012.	17	16	49	82	
Contract labor to manage seasonal workload peaks and expected vacancies.	86	80	205	370	
Change in Allocation 2009-2012	<u>(144)</u>	<u>(289)</u>	<u>433</u>	<u>-</u>	
Total Change from 2009	\$ (60)	\$ (212)	\$ 347	\$ 75	-
2012 - TEST YEAR	<u>\$ 1,678</u>	<u>\$ 1,579</u>	<u>\$ 4,866</u>	<u>\$ 8,123</u>	<u>54</u>
Allocations	\$ 1,678	\$ 1,579	\$ 4,866	\$ 8,123	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(1)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 1,678</u>	<u>\$ 1,579</u>	<u>\$ 4,866</u>	<u>\$ 8,123</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-3 Tax Services
 Workpaper: A-3 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	46	53	49	55	54	54	54	54
Labor Costs	\$ 4,171	\$ 4,447	\$ 4,629	\$ 5,539	\$ 5,871	\$ 5,707	\$ 5,795	\$ 5,934
Non-Labor Costs	3,817	4,336	5,348	4,490	2,177	2,629	2,679	2,754
Total Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,336</u>	<u>\$ 8,474</u>	<u>\$ 8,687</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	33	3	-	-	-
Subtotal - Utility	-	-	-	33	3	-	-	-
Global/Retained	166	747	340	1,429	332	-	-	-
Total Direct Assignments	<u>\$ 166</u>	<u>\$ 747</u>	<u>\$ 340</u>	<u>\$ 1,462</u>	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,688	\$ 1,730	\$ 1,795
So Cal Gas	2,084	2,338	2,331	2,316	1,788	1,614	1,645	1,688
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,534</u>	<u>3,526</u>	<u>3,302</u>	<u>3,375</u>	<u>3,483</u>
Global/Retained	4,028	3,797	5,354	4,034	4,188	5,034	5,100	5,204
Total Allocations	<u>\$ 7,822</u>	<u>\$ 8,036</u>	<u>\$ 9,637</u>	<u>\$ 8,568</u>	<u>\$ 7,713</u>	<u>\$ 8,336</u>	<u>\$ 8,474</u>	<u>\$ 8,687</u>
BILLED COSTS								
SDG&E	\$ 1,710	\$ 1,902	\$ 1,953	\$ 2,218	\$ 1,738	\$ 1,688	\$ 1,730	\$ 1,795
So Cal Gas	2,084	2,338	2,331	2,349	1,791	1,614	1,645	1,688
Subtotal - Utility	<u>3,794</u>	<u>4,239</u>	<u>4,283</u>	<u>4,567</u>	<u>3,529</u>	<u>3,302</u>	<u>3,375</u>	<u>3,483</u>
Global/Retained	4,194	4,544	5,694	5,463	4,519	5,034	5,100	5,204
Total Billed Costs	<u>\$ 7,988</u>	<u>\$ 8,783</u>	<u>\$ 9,977</u>	<u>\$ 10,030</u>	<u>\$ 8,048</u>	<u>\$ 8,336</u>	<u>\$ 8,474</u>	<u>\$ 8,687</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	4	1	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ 763	\$ 650	\$ 535	\$ 589	\$ 589
Non-Labor Costs	-	-	-	292	138	239	239	239
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 773</u>	<u>\$ 827</u>	<u>\$ 827</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	19	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 157	\$ 169	\$ 171
So Cal Gas	-	-	-	280	183	150	161	161
Subtotal - Utility	-	-	-	548	355	306	329	332
Global/Retained	-	-	-	488	433	467	498	496
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,036</u>	<u>\$ 788</u>	<u>\$ 773</u>	<u>\$ 827</u>	<u>\$ 827</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 157	\$ 169	\$ 171
So Cal Gas	-	-	-	280	183	150	161	161
Subtotal - Utility	-	-	-	548	355	306	329	332
Global/Retained	-	-	-	506	433	467	498	496
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 773</u>	<u>\$ 827</u>	<u>\$ 827</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0046-VP OF CORPORATE TAX
Workpaper: A-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 172	\$ 183	\$ 433	\$ 788	1
Impact of staff transfers within Tax Services; no overall increase in FTE's. (see Recon workpaper Dept A-3)	8	8	24	40	3
Change in Allocation 2009-2012	(9)	(30)	39	(0)	
Total Change from 2009	\$ (1)	\$ (22)	\$ 63	\$ 40	3
2012 - TEST YEAR	\$ 171	\$ 161	\$ 496	\$ 827	4
2012 ALLOCATION METHOD					
Causal - Tax Services	\$ (0) 20.66%	\$ (0) 19.43%	\$ (0) 59.90%	100.00%	
Allocations	\$ 171	\$ 161	\$ 496	\$ 827	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 171	\$ 161	\$ 496	\$ 827	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	0	4	1	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ 763	\$ 650	\$ 544	\$ 614	\$ 629
Non-Labor Costs	-	-	-	292	138	243	249	256
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 787</u>	<u>\$ 863</u>	<u>\$ 885</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	19	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 159	\$ 176	\$ 183
So Cal Gas	-	-	-	280	183	152	168	172
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>548</u>	<u>355</u>	<u>312</u>	<u>344</u>	<u>355</u>
Global/Retained	-	-	-	488	433	475	519	530
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,036</u>	<u>\$ 788</u>	<u>\$ 787</u>	<u>\$ 863</u>	<u>\$ 885</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 268	\$ 172	\$ 159	\$ 176	\$ 183
So Cal Gas	-	-	-	280	183	152	168	172
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>548</u>	<u>355</u>	<u>312</u>	<u>344</u>	<u>355</u>
Global/Retained	-	-	-	506	433	475	519	530
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 788</u>	<u>\$ 787</u>	<u>\$ 863</u>	<u>\$ 885</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS

Workpaper: A-3.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	13	18	8	15	16	11	11	11
Labor Costs	\$ 1,200	\$ 1,406	\$ 1,087	\$ 1,107	\$ 1,335	\$ 1,025	\$ 950	\$ 950
Non-Labor Costs	517	983	1,083	805	380	305	299	299
Total Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,330</u>	<u>\$ 1,249</u>	<u>\$ 1,249</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	33	-	-	-	-
Subtotal - Utility	-	-	-	33	-	-	-	-
Global/Retained	25	54	234	9	-	-	-	-
Total Direct Assignments	<u>\$ 25</u>	<u>\$ 54</u>	<u>\$ 234</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 269	\$ 255	\$ 258
So Cal Gas	455	1,012	531	505	398	258	242	243
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>990</u>	<u>785</u>	<u>527</u>	<u>497</u>	<u>501</u>
Global/Retained	864	504	955	880	930	803	752	748
Total Allocations	<u>\$ 1,693</u>	<u>\$ 2,335</u>	<u>\$ 1,937</u>	<u>\$ 1,870</u>	<u>\$ 1,715</u>	<u>\$ 1,330</u>	<u>\$ 1,249</u>	<u>\$ 1,249</u>
BILLED COSTS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 269	\$ 255	\$ 258
So Cal Gas	455	1,012	531	538	398	258	242	243
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>1,022</u>	<u>785</u>	<u>527</u>	<u>497</u>	<u>501</u>
Global/Retained	889	558	1,189	889	930	803	752	748
Total Billed Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,330</u>	<u>\$ 1,249</u>	<u>\$ 1,249</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS
Workpaper: A-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 388	\$ 398	\$ 930	\$ 1,715	16
Impact of staff transfers within Tax Services; no overall increase in FTE's. (see Recon workpaper Dept A-3)	(96)	(91)	(279)	(466)	(5)
Change in Allocation 2009-2012	(33)	(64)	98	-	
Total Change from 2009	\$ (130)	\$ (155)	\$ (181)	\$ (466)	(5)
2012 - TEST YEAR	\$ 258	\$ 243	\$ 748	\$ 1,249	11
2012 ALLOCATION METHOD					
Causal - Tax Services	\$ (0) 20.66%	\$ (0) 19.43%	\$ (0) 59.90%	100.00%	
Allocations	\$ 258	\$ 243	\$ 748	\$ 1,249	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 258	\$ 243	\$ 748	\$ 1,249	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS

Workpaper: A-3.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	13	18	8	15	16	11	11	11
Labor Costs	\$ 1,200	\$ 1,406	\$ 1,087	\$ 1,107	\$ 1,335	\$ 1,043	\$ 991	\$ 1,014
Non-Labor Costs	517	983	1,083	805	380	310	313	321
Total Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,354</u>	<u>\$ 1,303</u>	<u>\$ 1,336</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	33	-	-	-	-
Subtotal - Utility	-	-	-	33	-	-	-	-
Global/Retained	25	54	234	9	-	-	-	-
Total Direct Assignments	<u>\$ 25</u>	<u>\$ 54</u>	<u>\$ 234</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 274	\$ 266	\$ 276
So Cal Gas	455	1,012	531	505	398	262	253	260
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>990</u>	<u>785</u>	<u>536</u>	<u>519</u>	<u>536</u>
Global/Retained	864	504	955	880	930	817	784	800
Total Allocations	<u>\$ 1,693</u>	<u>\$ 2,335</u>	<u>\$ 1,937</u>	<u>\$ 1,870</u>	<u>\$ 1,715</u>	<u>\$ 1,354</u>	<u>\$ 1,303</u>	<u>\$ 1,336</u>
BILLED COSTS								
SDG&E	\$ 374	\$ 820	\$ 450	\$ 484	\$ 388	\$ 274	\$ 266	\$ 276
So Cal Gas	455	1,012	531	538	398	262	253	260
Subtotal - Utility	<u>829</u>	<u>1,832</u>	<u>982</u>	<u>1,022</u>	<u>785</u>	<u>536</u>	<u>519</u>	<u>536</u>
Global/Retained	889	558	1,189	889	930	817	784	800
Total Billed Costs	<u>\$ 1,718</u>	<u>\$ 2,390</u>	<u>\$ 2,171</u>	<u>\$ 1,912</u>	<u>\$ 1,715</u>	<u>\$ 1,354</u>	<u>\$ 1,303</u>	<u>\$ 1,336</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0373-DOMESTIC TAX COMPLIANCE

Workpaper: A-3.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	11	12	20	14	19	19	19	19
Labor Costs	\$ 929	\$ 986	\$ 1,369	\$ 1,286	\$ 1,448	\$ 1,779	\$ 1,779	\$ 1,779
Non-Labor Costs	1,446	763	295	380	499	564	558	558
Total Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,344</u>	<u>\$ 2,338</u>	<u>\$ 2,338</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	10	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 475	\$ 477	\$ 483
So Cal Gas	1,304	899	914	447	451	454	454	454
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>928</u>	<u>931</u>	<u>937</u>
Global/Retained	-	114	-	779	1,056	1,415	1,407	1,400
Total Allocations	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,656</u>	<u>\$ 1,947</u>	<u>\$ 2,344</u>	<u>\$ 2,338</u>	<u>\$ 2,338</u>
BILLED COSTS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 475	\$ 477	\$ 483
So Cal Gas	1,304	899	914	447	451	454	454	454
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>928</u>	<u>931</u>	<u>937</u>
Global/Retained	-	114	-	790	1,056	1,415	1,407	1,400
Total Billed Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,344</u>	<u>\$ 2,338</u>	<u>\$ 2,338</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0373-DOMESTIC TAX COMPLIANCE
Workpaper: A-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 440	\$ 451	\$ 1,056	\$ 1,947	19
Full year impact of 2009 transfers of staff within Tax Services. (see Recon workpaper Dept A-3).	64	60	185	308	
Software maintenance fees on new tax system planned in 2012.	17	16	49	82	
Change in Allocation 2009-2012	<u>(38)</u>	<u>(73)</u>	<u>111</u>	<u>(0)</u>	
Total Change from 2009	\$ 43	\$ 3	\$ 345	\$ 390	-
2012 - TEST YEAR	<u>\$ 483</u>	<u>\$ 454</u>	<u>\$ 1,400</u>	<u>\$ 2,338</u>	<u>19</u>
2012 ALLOCATION METHOD	\$ (0)	\$ (0)	\$ (0)		
Causal - Tax Services	<u>20.66%</u>	<u>19.43%</u>	<u>59.90%</u>	<u>100.00%</u>	
Allocations	\$ 483	\$ 454	\$ 1,401	\$ 2,338	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 483</u>	<u>\$ 454</u>	<u>\$ 1,400</u>	<u>\$ 2,338</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0373-DOMESTIC TAX COMPLIANCE

Workpaper: A-3.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	11	12	20	14	19	19	19	19
Labor Costs	\$ 929	\$ 986	\$ 1,369	\$ 1,286	\$ 1,448	\$ 1,810	\$ 1,856	\$ 1,900
Non-Labor Costs	1,446	763	295	380	499	575	583	599
Total Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,385</u>	<u>\$ 2,439</u>	<u>\$ 2,499</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	10	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 483	\$ 498	\$ 516
So Cal Gas	1,304	899	914	447	451	462	473	486
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>945</u>	<u>971</u>	<u>1,002</u>
Global/Retained	-	114	-	779	1,056	1,440	1,468	1,497
Total Allocations	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,656</u>	<u>\$ 1,947</u>	<u>\$ 2,385</u>	<u>\$ 2,439</u>	<u>\$ 2,499</u>
BILLED COSTS								
SDG&E	\$ 1,070	\$ 735	\$ 750	\$ 429	\$ 440	\$ 483	\$ 498	\$ 516
So Cal Gas	1,304	899	914	447	451	462	473	486
Subtotal - Utility	<u>2,375</u>	<u>1,634</u>	<u>1,664</u>	<u>876</u>	<u>892</u>	<u>945</u>	<u>971</u>	<u>1,002</u>
Global/Retained	0	114	-	790	1,056	1,440	1,468	1,497
Total Billed Costs	<u>\$ 2,375</u>	<u>\$ 1,748</u>	<u>\$ 1,664</u>	<u>\$ 1,666</u>	<u>\$ 1,947</u>	<u>\$ 2,385</u>	<u>\$ 2,439</u>	<u>\$ 2,499</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services
 Cost Center: 1100-0374-INTL TAX
 Workpaper: A-3.4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	13	7	5	6	7	7	7
Labor Costs	\$ 1,375	\$ 1,307	\$ 843	\$ 791	\$ 799	\$ 802	\$ 770	\$ 770
Non-Labor Costs	1,309	2,406	2,555	1,711	572	957	957	957
Total Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,759</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	111	663	(260)	1,016	259	-	-	-
Total Direct Assignments	<u>\$ 111</u>	<u>\$ 663</u>	<u>\$ (260)</u>	<u>\$ 1,016</u>	<u>\$ 261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 356	\$ 353	\$ 357
So Cal Gas	-	201	233	402	257	341	335	336
Subtotal - Utility	-	362	431	787	508	697	688	693
Global/Retained	2,572	2,687	3,227	700	602	1,062	1,039	1,035
Total Allocations	<u>\$ 2,572</u>	<u>\$ 3,050</u>	<u>\$ 3,658</u>	<u>\$ 1,486</u>	<u>\$ 1,110</u>	<u>\$ 1,759</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>
BILLED COSTS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 356	\$ 353	\$ 357
So Cal Gas	-	201	233	402	259	341	335	336
Subtotal - Utility	-	362	431	787	510	697	688	693
Global/Retained	2,684	3,350	2,967	1,715	861	1,062	1,039	1,035
Total Billed Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,759</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0374-INTL TAX
Workpaper: A-3.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 251	\$ 259	\$ 861	\$ 1,371	6
Contract labor to manage seasonal workload peaks and expected vacancies.	86	80	205	370	-
Non-recurring consulting costs in 2009 related to Global projects.			(213)	(213)	
Impact of staff transfers within Tax Services; no overall increase in FTE's. (see Recon workpaper Dept A-3)	41	39	119	199	1
Change in Allocation 2009-2012	(22)	(42)	63	-	
Total Change from 2009	\$ 106	\$ 77	\$ 174	\$ 356	1
2012 - TEST YEAR	<u>\$ 357</u>	<u>\$ 336</u>	<u>\$ 1,035</u>	<u>\$ 1,727</u>	<u>7</u>
	-0.054	-0.054	-0.432		
2012 ALLOCATION METHOD					
Causal - Tax Services	20.66%	19.43%	59.90%	100.00%	
Allocations	\$ 357	\$ 336	\$ 1,035	\$ 1,727	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	<u>\$ 357</u>	<u>\$ 336</u>	<u>\$ 1,035</u>	<u>\$ 1,727</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services
 Cost Center: 1100-0374-INTL TAX
 Workpaper: A-3.4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	14	13	7	5	6	7	7	7
Labor Costs	\$ 1,375	\$ 1,307	\$ 843	\$ 791	\$ 799	\$ 816	\$ 803	\$ 822
Non-Labor Costs	1,309	2,406	2,555	1,711	572	975	999	1,027
Total Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,791</u>	<u>\$ 1,802</u>	<u>\$ 1,849</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	111	663	(260)	1,016	259	-	-	-
Total Direct Assignments	<u>\$ 111</u>	<u>\$ 663</u>	<u>\$ (260)</u>	<u>\$ 1,016</u>	<u>\$ 261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 363	\$ 368	\$ 382
So Cal Gas	-	201	233	402	257	347	350	359
Subtotal - Utility	-	362	431	787	508	709	718	741
Global/Retained	2,572	2,687	3,227	700	602	1,081	1,085	1,108
Total Allocations	<u>\$ 2,572</u>	<u>\$ 3,050</u>	<u>\$ 3,658</u>	<u>\$ 1,486</u>	<u>\$ 1,110</u>	<u>\$ 1,791</u>	<u>\$ 1,802</u>	<u>\$ 1,849</u>
BILLED COSTS								
SDG&E	\$ -	\$ 162	\$ 198	\$ 385	\$ 251	\$ 363	\$ 368	\$ 382
So Cal Gas	-	201	233	402	259	347	350	359
Subtotal - Utility	-	362	431	787	510	709	718	741
Global/Retained	2,684	3,350	2,967	1,715	861	1,081	1,085	1,108
Total Billed Costs	<u>\$ 2,684</u>	<u>\$ 3,712</u>	<u>\$ 3,398</u>	<u>\$ 2,502</u>	<u>\$ 1,371</u>	<u>\$ 1,791</u>	<u>\$ 1,802</u>	<u>\$ 1,849</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0376-TRANSACTIONAL TAX

Workpaper: A-3.5

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	10	7	9	8	8	8	8
Labor Costs	\$ 668	\$ 749	\$ 756	\$ 793	\$ 750	\$ 762	\$ 762	\$ 762
Non-Labor Costs	545	184	160	371	90	116	116	116
Total Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 878</u>	<u>\$ 878</u>	<u>\$ 878</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	30	30	-	139	28	-	-	-
Total Direct Assignments	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 178	\$ 179	\$ 181
So Cal Gas	325	226	252	277	188	170	170	171
Subtotal - Utility	591	411	465	542	371	348	350	352
Global/Retained	592	492	451	482	440	530	528	526
Total Allocations	<u>\$ 1,183</u>	<u>\$ 903</u>	<u>\$ 916</u>	<u>\$ 1,025</u>	<u>\$ 811</u>	<u>\$ 878</u>	<u>\$ 878</u>	<u>\$ 878</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 178	\$ 179	\$ 181
So Cal Gas	325	226	252	277	190	170	170	171
Subtotal - Utility	591	411	465	542	373	348	350	352
Global/Retained	621	522	451	621	467	530	528	526
Total Billed Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 878</u>	<u>\$ 878</u>	<u>\$ 878</u>

Sempra Energy Corporate Center

Allocation Reconciliation

Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0376-TRANSACTIONAL TAX
Workpaper: A-3.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 183	\$ 190	\$ 467	\$ 840	8
Full year impact of 2009 staff transfers within Tax Services. (see Recon workpaper Dept A-3)	14	11	32	57	
Non-recurring labor expenses related to the RBS JV within Sempra Global.			(19)	(19)	
Change in Allocation 2009-2012	(16)	(30)	46	(0)	
Total Change from 2009	\$ (2)	\$ (19)	\$ 58	\$ 38	-
2012 - TEST YEAR	\$ 181	\$ 171	\$ 526	\$ 878	8
2012 ALLOCATION METHOD	\$ (0)	\$ (0)	\$ (0)		
Causal - Tax Services	20.66%	19.43%	59.90%	100.00%	
Allocations	\$ 181	\$ 171	\$ 526	\$ 878	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 181	\$ 171	\$ 526	\$ 878	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0376-TRANSACTIONAL TAX

Workpaper: A-3.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	8	10	7	9	8	8	8	8
Labor Costs	\$ 668	\$ 749	\$ 756	\$ 793	\$ 750	\$ 775	\$ 794	\$ 813
Non-Labor Costs	545	184	160	371	90	118	121	124
Total Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 893</u>	<u>\$ 916</u>	<u>\$ 938</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	30	30	-	139	28	-	-	-
Total Direct Assignments	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 181	\$ 187	\$ 194
So Cal Gas	325	226	252	277	188	173	178	182
Subtotal - Utility	<u>591</u>	<u>411</u>	<u>465</u>	<u>542</u>	<u>371</u>	<u>354</u>	<u>365</u>	<u>376</u>
Global/Retained	592	492	451	482	440	539	551	562
Total Allocations	<u>\$ 1,183</u>	<u>\$ 903</u>	<u>\$ 916</u>	<u>\$ 1,025</u>	<u>\$ 811</u>	<u>\$ 893</u>	<u>\$ 916</u>	<u>\$ 938</u>
BILLED COSTS								
SDG&E	\$ 267	\$ 185	\$ 213	\$ 265	\$ 183	\$ 181	\$ 187	\$ 194
So Cal Gas	325	226	252	277	190	173	178	182
Subtotal - Utility	<u>591</u>	<u>411</u>	<u>465</u>	<u>542</u>	<u>373</u>	<u>354</u>	<u>365</u>	<u>376</u>
Global/Retained	621	522	451	621	467	539	551	562
Total Billed Costs	<u>\$ 1,213</u>	<u>\$ 933</u>	<u>\$ 916</u>	<u>\$ 1,163</u>	<u>\$ 840</u>	<u>\$ 893</u>	<u>\$ 916</u>	<u>\$ 938</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0399-TAX LAW GROUP

Workpaper: A-3.6

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	7	8	4	5	5	5
Labor Costs	\$ -	\$ -	\$ 574	\$ 801	\$ 889	\$ 706	\$ 706	\$ 706
Non-Labor Costs	-	-	1,255	931	499	400	397	397
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,107</u>	<u>\$ 1,104</u>	<u>\$ 1,104</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	366	237	45	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ 237</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 224	\$ 225	\$ 228
So Cal Gas	-	-	402	404	311	214	214	214
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>742</u>	<u>791</u>	<u>615</u>	<u>438</u>	<u>439</u>	<u>442</u>
Global/Retained	-	-	720	704	728	668	664	661
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,462</u>	<u>\$ 1,496</u>	<u>\$ 1,342</u>	<u>\$ 1,107</u>	<u>\$ 1,104</u>	<u>\$ 1,104</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 224	\$ 225	\$ 228
So Cal Gas	-	-	402	404	311	214	214	214
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>742</u>	<u>791</u>	<u>615</u>	<u>438</u>	<u>439</u>	<u>442</u>
Global/Retained	-	-	1,087	941	773	668	664	661
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,107</u>	<u>\$ 1,104</u>	<u>\$ 1,104</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-3 Tax Services
Cost Center: 1100-0399-TAX LAW GROUP
Workpaper: A-3.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 304	\$ 311	\$ 773	\$ 1,387	4
Full year impact of 2009 staff transfers within Tax Services (see Recon workpaper Dept A-3)	(32)	(30)	(137)	(199)	1
Non-recurring consulting expenses in 2009.	(18)	(17)	(51)	(85)	
Change in Allocation 2009-2012	(26)	(50)	76	-	
Total Change from 2009	\$ (76)	\$ (97)	\$ (112)	\$ (284)	1
2012 - TEST YEAR	\$ 228	\$ 214	\$ 661	\$ 1,104	5
2012 ALLOCATION METHOD	\$ (0)	\$ (0)	\$ (0)		
Causal - Tax Services	20.66%	19.43%	59.90%	100.00%	
Allocations	\$ 228	\$ 214	\$ 661	\$ 1,104	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 228	\$ 214	\$ 661	\$ 1,104	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Bruce Folkmann

Cost Center: 1100-0399-TAX LAW GROUP

Workpaper: A-3.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	0	0	7	8	4	5	5	5
Labor Costs	\$ -	\$ -	\$ 574	\$ 801	\$ 889	\$ 719	\$ 737	\$ 754
Non-Labor Costs	-	-	1,255	931	499	408	415	426
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,126</u>	<u>\$ 1,151</u>	<u>\$ 1,180</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	-	366	237	45	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ 237</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 228	\$ 235	\$ 244
So Cal Gas	-	-	402	404	311	218	223	229
Subtotal - Utility	-	-	742	791	615	446	458	473
Global/Retained	-	-	720	704	728	680	693	707
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,462</u>	<u>\$ 1,496</u>	<u>\$ 1,342</u>	<u>\$ 1,126</u>	<u>\$ 1,151</u>	<u>\$ 1,180</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 340	\$ 387	\$ 304	\$ 228	\$ 235	\$ 244
So Cal Gas	-	-	402	404	311	218	223	229
Subtotal - Utility	-	-	742	791	615	446	458	473
Global/Retained	-	-	1,087	941	773	680	693	707
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,829</u>	<u>\$ 1,732</u>	<u>\$ 1,387</u>	<u>\$ 1,126</u>	<u>\$ 1,151</u>	<u>\$ 1,180</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A Finance
 Cost Center: A-4 Treasury
 Workpaper: A-4

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	16	29	31	33	31	28	29	29
Labor Costs	\$ 1,547	\$ 2,898	\$ 3,665	\$ 4,109	\$ 4,503	\$ 3,541	\$ 3,162	\$ 3,162
Non-Labor Costs	19,989	15,598	14,365	18,460	17,258	24,309	27,959	27,676
Total Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,850</u>	<u>\$ 31,122</u>	<u>\$ 30,838</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,251	\$ 1,438	\$ 1,131	\$ 1,348	\$ 2,814	\$ 3,010	\$ 3,731	\$ 2,737
So Cal Gas	2,324	2,086	1,919	2,112	2,456	3,388	4,012	4,056
Subtotal - Utility	<u>4,575</u>	<u>3,524</u>	<u>3,050</u>	<u>3,460</u>	<u>5,270</u>	<u>6,398</u>	<u>7,743</u>	<u>6,793</u>
Global/Retained	13,525	9,661	8,584	12,735	9,559	15,498	17,987	18,637
Total Direct Assignments	<u>\$ 18,099</u>	<u>\$ 13,184</u>	<u>\$ 11,634</u>	<u>\$ 16,195</u>	<u>\$ 14,830</u>	<u>\$ 21,896</u>	<u>\$ 25,730</u>	<u>\$ 25,429</u>
ALLOCATIONS								
SDG&E	\$ 737	\$ 775	\$ 731	\$ 790	\$ 936	\$ 1,033	\$ 1,062	\$ 1,104
So Cal Gas	894	962	867	918	1,056	1,091	1,099	1,103
Subtotal - Utility	<u>1,630</u>	<u>1,738</u>	<u>1,598</u>	<u>1,708</u>	<u>1,992</u>	<u>2,124</u>	<u>2,161</u>	<u>2,207</u>
Global/Retained	1,806	3,575	4,799	4,667	4,939	3,831	3,230	3,202
Total Allocations	<u>\$ 3,437</u>	<u>\$ 5,312</u>	<u>\$ 6,397</u>	<u>\$ 6,375</u>	<u>\$ 6,931</u>	<u>\$ 5,955</u>	<u>\$ 5,391</u>	<u>\$ 5,409</u>
BILLED COSTS								
SDG&E	\$ 2,987	\$ 2,213	\$ 1,862	\$ 2,138	\$ 3,750	\$ 4,043	\$ 4,793	\$ 3,841
So Cal Gas	3,218	3,048	2,786	3,029	3,512	4,479	5,111	5,159
Subtotal - Utility	<u>6,205</u>	<u>5,261</u>	<u>4,648</u>	<u>5,168</u>	<u>7,262</u>	<u>8,522</u>	<u>9,904</u>	<u>8,999</u>
Global/Retained	15,331	13,235	13,383	17,402	14,498	19,328	21,217	21,839
Total Billed Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,850</u>	<u>\$ 31,122</u>	<u>\$ 30,838</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: I CORPORATE CENTER SHARED SERVICES
Dept: A Finance
Cost Center: A-4 Treasury
Workpaper: A-4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 3,750	\$ 3,512	\$ 14,498	\$ 21,761	31
Labor staffing changes as a result of the reorganization, retirements and filling vacancies.	62	63	13,443	13,568	(2)
Non-recurring expenses in 2009 for software and employee relocation.	(32)	(34)	(182)	(247)	
Fees for renewing lines of credit.	1,070	1,076	8,127	10,273	
Bank and agency fees associated with other debt. (see direct charges in Recon workpapers A-4.5 and A-4.6)	(1,190)	481	691	(17)	
Change in Allocation 2009-2012	<u>181</u>	<u>60</u>	<u>(240)</u>	<u>(0)</u>	
Total Change from 2009	\$ 91	\$ 1,646	\$ 21,839	\$ 23,576	(2)
2012 - TEST YEAR	<u>\$ 3,841</u>	<u>\$ 5,159</u>	<u>\$ 21,839</u>	<u>\$ 30,838</u>	<u>29</u>
Allocations	\$ 1,104	\$ 1,103	\$ 3,202	\$ 5,409	
Direct Assignments	<u>2,737</u>	<u>4,056</u>	<u>18,636</u>	<u>25,429</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 3,841</u>	<u>\$ 5,159</u>	<u>\$ 21,839</u>	<u>\$ 30,838</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-4 Treasury
 Workpaper: A-4 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	16	29	31	33	31	28	29	29
Labor Costs	\$ 1,547	\$ 2,898	\$ 3,665	\$ 4,109	\$ 4,503	\$ 3,603	\$ 3,298	\$ 3,377
Non-Labor Costs	19,989	15,598	14,365	18,460	17,258	24,347	28,054	27,812
Total Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,950</u>	<u>\$ 31,352</u>	<u>\$ 31,190</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,251	\$ 1,438	\$ 1,131	\$ 1,348	\$ 2,814	\$ 3,014	\$ 3,743	\$ 2,737
So Cal Gas	2,324	2,086	1,919	2,112	2,456	3,390	4,019	4,066
Subtotal - Utility	<u>4,575</u>	<u>3,524</u>	<u>3,050</u>	<u>3,460</u>	<u>5,270</u>	<u>6,403</u>	<u>7,762</u>	<u>6,803</u>
Global/Retained	13,525	9,661	8,584	12,735	9,559	15,498	17,989	18,640
Total Direct Assignments	<u>\$ 18,099</u>	<u>\$ 13,184</u>	<u>\$ 11,634</u>	<u>\$ 16,195</u>	<u>\$ 14,830</u>	<u>\$ 21,901</u>	<u>\$ 25,751</u>	<u>\$ 25,443</u>
ALLOCATIONS								
SDG&E	\$ 737	\$ 775	\$ 731	\$ 790	\$ 936	\$ 1,052	\$ 1,108	\$ 1,180
So Cal Gas	894	962	867	918	1,056	1,110	1,147	1,180
Subtotal - Utility	<u>1,630</u>	<u>1,738</u>	<u>1,598</u>	<u>1,708</u>	<u>1,992</u>	<u>2,161</u>	<u>2,254</u>	<u>2,360</u>
Global/Retained	1,806	3,575	4,799	4,667	4,939	3,887	3,347	3,387
Total Allocations	<u>\$ 3,437</u>	<u>\$ 5,312</u>	<u>\$ 6,397</u>	<u>\$ 6,375</u>	<u>\$ 6,931</u>	<u>\$ 6,049</u>	<u>\$ 5,601</u>	<u>\$ 5,747</u>
BILLED COSTS								
SDG&E	\$ 2,987	\$ 2,213	\$ 1,862	\$ 2,138	\$ 3,750	\$ 4,065	\$ 4,851	\$ 3,917
So Cal Gas	3,218	3,048	2,786	3,029	3,512	4,499	5,165	5,245
Subtotal - Utility	<u>6,205</u>	<u>5,261</u>	<u>4,648</u>	<u>5,168</u>	<u>7,262</u>	<u>8,565</u>	<u>10,016</u>	<u>9,163</u>
Global/Retained	15,331	13,235	13,383	17,402	14,498	19,385	21,336	22,027
Total Billed Costs	<u>\$ 21,536</u>	<u>\$ 18,496</u>	<u>\$ 18,030</u>	<u>\$ 22,569</u>	<u>\$ 21,761</u>	<u>\$ 27,950</u>	<u>\$ 31,352</u>	<u>\$ 31,190</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0112-SVP TREASURER & STAFF

Workpaper: A-4.1

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 402	\$ 552	\$ 439	\$ 413	\$ 422	\$ 412	\$ 404	\$ 404
Non-Labor Costs	152	183	166	86	142	86	86	86
Total Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 498</u>	<u>\$ 490</u>	<u>\$ 490</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	2	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	180	37	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 191	\$ 48	\$ 41	\$ 58	\$ 136	\$ 142	\$ 147
So Cal Gas	233	237	61	48	65	143	147	147
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>108</u>	<u>89</u>	<u>123</u>	<u>279</u>	<u>288</u>	<u>294</u>
Global/Retained	128	126	457	410	441	220	201	195
Total Allocations	<u>\$ 554</u>	<u>\$ 554</u>	<u>\$ 565</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 498</u>	<u>\$ 490</u>	<u>\$ 490</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 191	\$ 49	\$ 41	\$ 58	\$ 136	\$ 142	\$ 147
So Cal Gas	233	237	63	48	65	143	147	147
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>112</u>	<u>89</u>	<u>123</u>	<u>279</u>	<u>288</u>	<u>294</u>
Global/Retained	128	306	493	410	441	220	201	195
Total Billed Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 498</u>	<u>\$ 490</u>	<u>\$ 490</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0112-SVP TREASURER & STAFF
Workpaper: A-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 58	\$ 65	\$ 441	\$ 564	2
Costs for annual banker's conference to be reduced in future years.	(21)	(21)	(31)	(74)	
Change in Allocation 2009-2012	<u>111</u>	<u>103</u>	<u>(215)</u>	<u>(0)</u>	
Total Change from 2009	\$ 90	\$ 82	\$ (246)	\$ (74)	-
2012 - TEST YEAR	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 195</u>	<u>\$ 490</u>	<u>2</u>
2012 ALLOCATION METHOD					
Avg - Treasurer	<u>30.08%</u>	<u>30.07%</u>	<u>39.85%</u>	<u>100.00%</u>	
Allocations	\$ 147	\$ 147	\$ 195	\$ 490	
Direct Assignments	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	
TOTAL 2012 ALLOCATIONS	<u>\$ 147</u>	<u>\$ 147</u>	<u>\$ 195</u>	<u>\$ 490</u>	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0112-SVP TREASURER & STAFF

Workpaper: A-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	2	2	2	2	2	2	2	2
Labor Costs	\$ 402	\$ 552	\$ 439	\$ 413	\$ 422	\$ 420	\$ 421	\$ 431
Non-Labor Costs	152	183	166	86	142	88	90	92
Total Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 507</u>	<u>\$ 511</u>	<u>\$ 523</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	2	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	180	37	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 191	\$ 48	\$ 41	\$ 58	\$ 138	\$ 148	\$ 157
So Cal Gas	233	237	61	48	65	146	153	157
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>108</u>	<u>89</u>	<u>123</u>	<u>284</u>	<u>301</u>	<u>315</u>
Global/Retained	128	126	457	410	441	223	210	209
Total Allocations	<u>\$ 554</u>	<u>\$ 554</u>	<u>\$ 565</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 507</u>	<u>\$ 511</u>	<u>\$ 523</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 191	\$ 49	\$ 41	\$ 58	\$ 138	\$ 148	\$ 157
So Cal Gas	233	237	63	48	65	146	153	157
Subtotal - Utility	<u>425</u>	<u>429</u>	<u>112</u>	<u>89</u>	<u>123</u>	<u>284</u>	<u>301</u>	<u>315</u>
Global/Retained	128	306	493	410	441	223	210	209
Total Billed Costs	<u>\$ 554</u>	<u>\$ 734</u>	<u>\$ 605</u>	<u>\$ 499</u>	<u>\$ 564</u>	<u>\$ 507</u>	<u>\$ 511</u>	<u>\$ 523</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.2

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	6	7	8	8	8	8
Labor Costs	\$ 393	\$ 435	\$ 425	\$ 499	\$ 551	\$ 618	\$ 618	\$ 618
Non-Labor Costs	160	53	106	71	177	155	155	155
Total Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 773</u>	<u>\$ 773</u>	<u>\$ 773</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	-	-	-	-	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 275	\$ 300	\$ 309	\$ 321
So Cal Gas	233	210	221	261	312	318	320	321
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>588</u>	<u>618</u>	<u>629</u>	<u>642</u>
Global/Retained	128	110	123	85	130	155	145	131
Total Allocations	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 718</u>	<u>\$ 773</u>	<u>\$ 773</u>	<u>\$ 773</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 277	\$ 300	\$ 309	\$ 321
So Cal Gas	233	210	221	261	314	318	320	321
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>590</u>	<u>618</u>	<u>629</u>	<u>642</u>
Global/Retained	128	110	123	85	138	155	145	131
Total Billed Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 773</u>	<u>\$ 773</u>	<u>\$ 773</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0113-CASH MANAGEMENT
Workpaper: A-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 277	\$ 314	\$ 138	\$ 729	8
Full year impact of vacancy filled in mid-2009.	36	38	8	82	
Non-recurring software implementation fees in 2009.	(14)	(16)	(7)	(37)	
Change in Allocation 2009-2012	23	(14)	(9)	0	
Total Change from 2009	\$ 45	\$ 7	\$ (8)	\$ 45	-
2012 - TEST YEAR	\$ 321	\$ 321	\$ 131	\$ 773	8
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 321	\$ 321	\$ 131	\$ 773	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 321	\$ 321	\$ 131	\$ 773	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	6	6	6	7	8	8	8	8
Labor Costs	\$ 393	\$ 435	\$ 425	\$ 499	\$ 551	\$ 629	\$ 645	\$ 660
Non-Labor Costs	160	53	106	71	177	158	162	166
Total Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 787</u>	<u>\$ 807</u>	<u>\$ 826</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	1	-	-	-
Subtotal - Utility	-	-	-	-	2	-	-	-
Global/Retained	-	-	-	-	8	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 275	\$ 306	\$ 322	\$ 343
So Cal Gas	233	210	221	261	312	323	334	343
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>588</u>	<u>629</u>	<u>656</u>	<u>686</u>
Global/Retained	128	110	123	85	130	158	151	140
Total Allocations	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 718</u>	<u>\$ 787</u>	<u>\$ 807</u>	<u>\$ 826</u>
BILLED COSTS								
SDG&E	\$ 192	\$ 169	\$ 187	\$ 225	\$ 277	\$ 306	\$ 322	\$ 343
So Cal Gas	233	210	221	261	314	323	334	343
Subtotal - Utility	<u>425</u>	<u>379</u>	<u>408</u>	<u>485</u>	<u>590</u>	<u>629</u>	<u>656</u>	<u>686</u>
Global/Retained	128	110	123	85	138	158	151	140
Total Billed Costs	<u>\$ 553</u>	<u>\$ 488</u>	<u>\$ 531</u>	<u>\$ 571</u>	<u>\$ 729</u>	<u>\$ 787</u>	<u>\$ 807</u>	<u>\$ 826</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0119-FINANCE DIRECTOR

Workpaper: A-4.3

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	6	5	5	5	6	6	6
Labor Costs	\$ 488	\$ 483	\$ 545	\$ 524	\$ 620	\$ 628	\$ 633	\$ 633
Non-Labor Costs	195	95	145	77	121	152	152	152
Total Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 779</u>	<u>\$ 785</u>	<u>\$ 785</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	1	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	25	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 303	\$ 313	\$ 326
So Cal Gas	288	249	276	275	323	320	325	326
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>509</u>	<u>511</u>	<u>607</u>	<u>623</u>	<u>638</u>	<u>652</u>
Global/Retained	158	130	154	90	134	156	147	133
Total Allocations	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 663</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 779</u>	<u>\$ 785</u>	<u>\$ 785</u>
BILLED COSTS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 303	\$ 313	\$ 326
So Cal Gas	288	249	276	275	323	320	325	326
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>511</u>	<u>511</u>	<u>607</u>	<u>623</u>	<u>638</u>	<u>652</u>
Global/Retained	158	130	179	90	134	156	147	133
Total Billed Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 779</u>	<u>\$ 785</u>	<u>\$ 785</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0119-FINANCE DIRECTOR
Workpaper: A-4.3 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2009 - BASE YEAR	\$ 284	\$ 323	\$ 134	\$ 741	5
Partial year vacancy filled in 2010.	18	18	7	43	1
Change in Allocation 2009-2012	24	(15)	(9)	0	
Total Change from 2009	\$ 42	\$ 3	\$ (1)	\$ 43	1
2012 - TEST YEAR	\$ 326	\$ 326	\$ 133	\$ 785	6
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 326	\$ 326	\$ 133	\$ 785	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 326	\$ 326	\$ 133	\$ 785	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0119-FINANCE DIRECTOR

Workpaper: A-4.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	5	6	5	5	5	6	6	6
Labor Costs	\$ 488	\$ 483	\$ 545	\$ 524	\$ 620	\$ 638	\$ 660	\$ 676
Non-Labor Costs	195	95	145	77	121	154	158	163
Total Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 793</u>	<u>\$ 818</u>	<u>\$ 839</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	1	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	25	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 308	\$ 327	\$ 348
So Cal Gas	288	249	276	275	323	326	339	348
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>509</u>	<u>511</u>	<u>607</u>	<u>634</u>	<u>665</u>	<u>697</u>
Global/Retained	158	130	154	90	134	159	153	142
Total Allocations	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 663</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 793</u>	<u>\$ 818</u>	<u>\$ 839</u>
BILLED COSTS								
SDG&E	\$ 237	\$ 200	\$ 234	\$ 237	\$ 284	\$ 308	\$ 327	\$ 348
So Cal Gas	288	249	276	275	323	326	339	348
Subtotal - Utility	<u>525</u>	<u>449</u>	<u>511</u>	<u>511</u>	<u>607</u>	<u>634</u>	<u>665</u>	<u>697</u>
Global/Retained	158	130	179	90	134	159	153	142
Total Billed Costs	<u>\$ 683</u>	<u>\$ 579</u>	<u>\$ 689</u>	<u>\$ 602</u>	<u>\$ 741</u>	<u>\$ 793</u>	<u>\$ 818</u>	<u>\$ 839</u>

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in 2009 \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	3	2	3	3	3
Labor Costs	\$ 264	\$ 209	\$ 207	\$ 280	\$ 289	\$ 296	\$ 296	\$ 296
Non-Labor Costs	20	184	232	249	324	377	377	377
Total Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 674</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	21	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 262	\$ 269	\$ 280
So Cal Gas	119	160	183	219	267	277	279	280
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>539</u>	<u>548</u>	<u>560</u>
Global/Retained	66	83	102	125	111	135	126	114
Total Allocations	<u>\$ 284</u>	<u>\$ 371</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 674</u>
BILLED COSTS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 262	\$ 269	\$ 280
So Cal Gas	119	160	183	219	267	277	279	280
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>539</u>	<u>548</u>	<u>560</u>
Global/Retained	66	104	102	125	111	135	126	114
Total Billed Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 674</u>	<u>\$ 674</u>	<u>\$ 674</u>

Sempra Energy Corporate Center
Allocation Reconciliation
Test Year 2012 General Rate Case
FY2009 \$ - 000's

Division: A Finance
Dept: A-4 Treasury
Cost Center: 1100-0120-PENS & TRUST INV DIR
Workpaper: A-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2009 - BASE YEAR	\$ 235	\$ 267	\$ 111	\$ 612	2
Enhancement and ongoing maintenance of risk management software.	12	12	5	30	
Partial year vacancy filled in 2010.	13	13	5	31	1
Change in Allocation 2009-2012	20	(12)	(7)	(0)	
Total Change from 2009	\$ 45	\$ 13	\$ 3	\$ 61	1
2012 - TEST YEAR	\$ 280	\$ 280	\$ 114	\$ 674	3
2012 ALLOCATION METHOD					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 280	\$ 280	\$ 114	\$ 674	
Direct Assignments	(0)	(0)	(0)	(0)	
TOTAL 2012 ALLOCATIONS	\$ 280	\$ 280	\$ 114	\$ 674	

Sempra Energy Corporate Center
Test Year 2012 General Rate Case
Summary of Results
(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Bruce Folkmann

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
FTE'S	3	3	3	3	2	3	3	3
Labor Costs	\$ 264	\$ 209	\$ 207	\$ 280	\$ 289	\$ 301	\$ 309	\$ 316
Non-Labor Costs	20	184	232	249	324	384	394	405
Total Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 686</u>	<u>\$ 703</u>	<u>\$ 721</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utility	-	-	-	-	-	-	-	-
Global/Retained	-	21	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 267	\$ 281	\$ 300
So Cal Gas	119	160	183	219	267	282	291	299
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>548</u>	<u>571</u>	<u>599</u>
Global/Retained	66	83	102	125	111	138	132	122
Total Allocations	<u>\$ 284</u>	<u>\$ 371</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 686</u>	<u>\$ 703</u>	<u>\$ 721</u>
BILLED COSTS								
SDG&E	\$ 98	\$ 129	\$ 155	\$ 186	\$ 235	\$ 267	\$ 281	\$ 300
So Cal Gas	119	160	183	219	267	282	291	299
Subtotal - Utility	<u>218</u>	<u>288</u>	<u>338</u>	<u>404</u>	<u>501</u>	<u>548</u>	<u>571</u>	<u>599</u>
Global/Retained	66	104	102	125	111	138	132	122
Total Billed Costs	<u>\$ 284</u>	<u>\$ 392</u>	<u>\$ 439</u>	<u>\$ 529</u>	<u>\$ 612</u>	<u>\$ 686</u>	<u>\$ 703</u>	<u>\$ 721</u>

