

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

Application No. 10-12-____
Exhibit No.: (SCG-21-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SARAH E. EDGAR
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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**2012 General Rate Case - APP
INDEX OF WORKPAPERS**

Exhibit SCG-21 - HUMAN RESOURCES, DISABILITY & WORKERS COMP

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-21	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Vice President of SCG Human Resources	3
..2HR001.000 - VP OF HR - SCG	4
Category: B. Diversity & OE	10
..2HR008.000 - DIVERSITY & OE	11
Category: C. Labor Relations	17
..2HR005.000 - LABOR RELATIONS	18
Category: D. Staffing	24
..2HR002.000 - STAFFING	25
Category: E. Relocation	31
..2HR003.000 - RELOCATION	32
Category: F. Employee Care Services	39
..2HR004.000 - ECS	40
Category: G. Workers Compensation & Long Term Disability	45
..2HR007.000 - LONG TERM DISABILITY	46
..2HR007.001 - WORKERS COMPENSATION	54
Category: H. President & CEO and COO	62
..2HR006.000 - PRESIDENT & CEO AND COO	63
<i>Summary of Shared Services Workpapers</i>	73
Category: A. HR Business Partner	74
..2200-0838.000 - HR BUSINESS PARTNER NORTH	75
Category: B. Organizational Effectiveness	83
..2200-0840.000 - EMPLOYEE DEVELOPMENT	84
Category: C. Human Resources Services & Analysis	95
..2200-2043.000 - HR SERVICES & ANALYSIS	96
..2200-2163.000 - WELLNESS - SCG	104
..2200-2207.000 - ECS SCG - CSS	113
Category: D. USS Billed-in from SDG&E	122
..2200-8904.000 - BILLED-IN COST CENTER FOR HUMAN RESOURCES	123

2012 General Rate Case - APP
INDEX OF WORKPAPERS

Exhibit SCG-21 - HUMAN RESOURCES, DISABILITY & WORKERS COMP

DOCUMENT	PAGE
<i>Appendix A: List of Non-Shared Cost Centers</i>	131

Overall Summary For Exhibit No. SCG-21

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP

Witness: Edgar, Sarah E

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>Non-Shared Services</i>	23,387	24,262	26,044	27,179
<i>Shared Services</i>	5,934	5,853	6,848	6,399
Total	29,321	30,115	32,892	33,578

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E

Summary of Non-Shared Services Workpapers:

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
A. Vice President of SCG Human Resources	55	278	278	278
B. Diversity & OE	0	390	545	545
C. Labor Relations	1,448	1,421	1,421	1,421
D. Staffing	831	929	987	987
E. Relocation	50	134	385	385
F. Employee Care Services	309	269	269	269
G. Workers Compensation & Long Term Disability	19,373	19,097	20,415	21,550
H. President & CEO and COO	1,321	1,744	1,744	1,744
Total	23,387	24,262	26,044	27,179

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. Vice President of SCG Human Resources
 Workpaper: 2HR001.000

Summary for Category: A. Vice President of SCG Human Resources

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	265	265	265
Non-Labor	55	13	13	13
NSE	0	0	0	0
Total	55	278	278	278
FTE	0.0	2.0	2.0	2.0

Workpapers belonging to this Category:

2HR001.000 VP of HR - SCG

Labor	0	265	265	265
Non-Labor	55	13	13	13
NSE	0	0	0	0
Total	55	278	278	278
FTE	0.0	2.0	2.0	2.0

Beginning of Workpaper
2HR001.000 - VP of HR - SCG

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. Vice President of SCG Human Resources
 Category-Sub: 1. Vice President of SCG Human Resources
 Workpaper: 2HR001.000 - VP of HR - SCG

Activity Description:

This cost center consists of expenses for the SCG Vice President of HR, Diversity & Inclusion and one administrative assistant.

Forecast Methodology:

Labor - Zero-Based

Labor and Non-Labor is forecasted appropriately as zero based because this cost center was previously used for another function and the history of that function does not correctly reflect the expenses this new function is expected to incur.

Non-Labor - Zero-Based

See labor.

NSE - Zero-Based

NA

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	265	265	265	
Non-Labor	0	0	0	0	55	13	13	13	
NSE	0	0	0	0	0	0	0	0	
Total	0	0	0	0	55	278	278	278	
FTE	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. Vice President of SCG Human Resources
 Category-Sub: 1. Vice President of SCG Human Resources
 Workpaper: 2HR001.000 - VP of HR - SCG

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	265	265	265	265	265	265
Non-Labor	Zero-Based	0	0	0	13	13	13	13	13	13
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	278	278	278	278	278	278
FTE	Zero-Based	0.0	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	265	0	0	265	0.0	1-Sided Adj
Labor for 2 FTEs						
2010	0	13	0	13	0.0	1-Sided Adj
Non Labor for 2 FTEs						
2010	0	0	0	0	2.0	1-Sided Adj
2 FTEs						
2010 Total	265	13	0	278	2.0	
2011	265	0	0	265	0.0	1-Sided Adj
Labor for 2 FTEs						
2011	0	13	0	13	0.0	1-Sided Adj
Non Labor for 2 FTEs						
2011	0	0	0	0	2.0	1-Sided Adj
2 FTEs						
2011 Total	265	13	0	278	2.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. Vice President of SCG Human Resources
 Category-Sub: 1. Vice President of SCG Human Resources
 Workpaper: 2HR001.000 - VP of HR - SCG

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012	265	0	0	265	0.0	1-Sided Adj
Labor for 2 FTEs						
2012	0	13	0	13	0.0	1-Sided Adj
Non Labor for 2 FTEs						
2012	0	0	0	0	2.0	1-Sided Adj
2 FTEs						
2012 Total	265	13	0	278	2.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: A. Vice President of SCG Human Resources
Category-Sub: 1. Vice President of SCG Human Resources
Workpaper: 2HR001.000 - VP of HR - SCG

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	1	55
NSE	0	0	0	0	0
Total	0	0	0	1	55
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	0
NSE	0	0	0	0	0
Total	0	0	0	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	55
NSE	0	0	0	0	0
Total	0	0	0	0	55
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	55
NSE	0	0	0	0	0
Total	0	0	0	0	55
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. Vice President of SCG Human Resources
 Category-Sub: 1. Vice President of SCG Human Resources
 Workpaper: 2HR001.000 - VP of HR - SCG

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	0
Non-Labor	0	0	0	-0.819	0	0
NSE	0	0	0	0	0	0
Total	0	0	0	-0.819	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	-365	0	0.0	1-Sided Adj	N/A	MPEREIRA20091 009170311937
One-time legal expense.							
2005	0	40	0	0.0	CCTR Transf	From 2200-2045.000	SDALEY2009091 4135539297
HR Claims costs							
2005	0	325	0	0.0	CCTR Transf	From 2200-0340.000	SDALEY2009091 4141639760
HR Claims costs							
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008	0	-0.819	0	0.0	CCTR Transf	To 2200-0839.000	CMARCHES2009 0910125540130
Transferring due to accounting entry error.							
2008 Total	0	-0.819	0	0.0			
2009 Total	0	0	0	0.0			

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Diversity & OE
 Workpaper: 2HR008.000

Summary for Category: B. Diversity & OE

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	215	283	283
Non-Labor	0	175	262	262
NSE	0	0	0	0
Total	0	390	545	545
FTE	0.0	3.0	3.0	3.0

**Workpapers belonging to this Category:
 2HR008.000 DIVERSITY & OE**

Labor	0	215	283	283
Non-Labor	0	175	262	262
NSE	0	0	0	0
Total	0	390	545	545
FTE	0.0	3.0	3.0	3.0

Beginning of Workpaper
2HR008.000 - DIVERSITY & OE

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Diversity & OE
 Category-Sub: 1. Diversity & OE
 Workpaper: 2HR008.000 - DIVERSITY & OE

Activity Description:

This workpaper consists of labor and non labor Diversity and Organizational Effectiveness expenses for 3 FTE's who's activities/functions were transferred from Corporate Center to SCG as a result of the 2010 reorganization.

Forecast Methodology:

Labor - Zero-Based

Labor and non labor expenses are appropriately forecasted as zero-based since these functions did not previously exist in SCG and therefore had no history to use as a basis for forecast.

Non-Labor - Zero-Based

See labor.

NSE - Zero-Based

NA

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	215	283	283	
Non-Labor	0	0	0	0	0	175	262	262	
NSE	0	0	0	0	0	0	0	0	
Total	0	0	0	0	0	390	545	545	
FTE	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Diversity & OE
 Category-Sub: 1. Diversity & OE
 Workpaper: 2HR008.000 - DIVERSITY & OE

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	215	283	283	215	283	283
Non-Labor	Zero-Based	0	0	0	175	262	262	175	262	262
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	390	545	545	390	545	545
FTE	Zero-Based	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	215	0	0	215	0.0	1-Sided Adj

These are costs associated to functions/activities transferred from Corporate Center to the utilities. **2010 reflects 9 months of data, 2011 and 2012 reflect 12 months of data**.

2010	0	175	0	175	0.0	1-Sided Adj
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These are costs associated to functions/activities transferred from Corporate Center to the utilities. **2010 reflects 9 months of data, 2011 and 2012 reflect 12 months of data**.

2010	0	0	0	0	3.0	1-Sided Adj
------	---	---	---	---	-----	-------------

These are costs associated to functions/activities transferred from Corporate Center to the utilities

2010 Total	215	175	0	390	3.0	
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2011	283	0	0	283	0.0	1-Sided Adj
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These are costs associated to functions/activities transferred from Corporate Center to the utilities

2011	0	262	0	262	0.0	1-Sided Adj
------	---	-----	---	-----	-----	-------------

These are costs associated to functions/activities transferred from Corporate Center to the utilities

2011	0	0	0	0	3.0	1-Sided Adj
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These are costs associated to functions/activities transferred from Corporate Center to the utilities

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Diversity & OE
 Category-Sub: 1. Diversity & OE
 Workpaper: 2HR008.000 - DIVERSITY & OE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2011 Total	283	262	0	545	3.0	
2012	283	0	0	283	0.0	1-Sided Adj
These are costs associated to functions/activities transferred from Corporate Center to the utilities						
2012	0	262	0	262	0.0	1-Sided Adj
These are costs associated to functions/activities transferred from Corporate Center to the utilities						
2012	0	0	0	0	3.0	1-Sided Adj
These are costs associated to functions/activities transferred from Corporate Center to the utilities						
2012 Total	283	262	0	545	3.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Diversity & OE
 Category-Sub: 1. Diversity & OE
 Workpaper: 2HR008.000 - DIVERSITY & OE

Determination of Adjusted-Recorded:

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

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Diversity & OE
 Category-Sub: 1. Diversity & OE
 Workpaper: 2HR008.000 - DIVERSITY & OE

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Labor Relations
Workpaper: 2HR005.000

Summary for Category: C. Labor Relations

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	1,176	1,213	1,213	1,213
Non-Labor	272	208	208	208
NSE	0	0	0	0
Total	1,448	1,421	1,421	1,421
FTE	11.2	11.8	11.8	11.8

Workpapers belonging to this Category:

2HR005.000 Labor Relations

Labor	1,176	1,213	1,213	1,213
Non-Labor	272	208	208	208
NSE	0	0	0	0
Total	1,448	1,421	1,421	1,421
FTE	11.2	11.8	11.8	11.8

**Beginning of Workpaper
2HR005.000 - Labor Relations**

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Labor Relations
 Category-Sub: 1. Labor Relations
 Workpaper: 2HR005.000 - Labor Relations

Activity Description:

Labor Relations is responsible for union relations, Collective Bargaining Agreement (CBA) negotiations, contract administration, grievances, mediations, arbitrations and National Labor Relations Board (NLRB) actions

Forecast Methodology:

Labor - 5-YR Average

Labor and non labor expenses have been appropriately forecasted as 5-YR Averaging since 5 year averaging correctly accounts for the year to year variance and provides the most accurate portrayal of expected future expenses.

Non-Labor - 5-YR Average

See labor.

NSE - 5-YR Average

NA

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	1,027	1,164	1,055	969	1,176	1,213	1,213	1,213	
Non-Labor	360	184	102	84	272	208	208	208	
NSE	0	0	0	0	0	0	0	0	
Total	1,387	1,348	1,157	1,053	1,448	1,421	1,421	1,421	
FTE	10.2	12.1	10.8	9.7	11.2	11.8	11.8	11.8	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Labor Relations
 Category-Sub: 1. Labor Relations
 Workpaper: 2HR005.000 - Labor Relations

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	5-YR Average	1,078	1,078	1,078	135	135	135	1,213	1,213	1,213
Non-Labor	5-YR Average	200	200	200	8	8	8	208	208	208
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,278	1,278	1,278	143	143	143	1,421	1,421	1,421
FTE	5-YR Average	10.8	10.8	10.8	1.0	1.0	1.0	11.8	11.8	11.8

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	135	0	0	135	0.0	1-Sided Adj
Labor for 1 FTE						
2010	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2010	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2010 Total	135	8	0	143	1.0	
2011	135	0	0	135	0.0	1-Sided Adj
Labor for 1 FTE						
2011	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2011	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2011 Total	135	8	0	143	1.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Labor Relations
 Category-Sub: 1. Labor Relations
 Workpaper: 2HR005.000 - Labor Relations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012	135	0	0	135	0.0	1-Sided Adj
Labor for 1 FTE						
2012	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2012	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2012 Total	135	8	0	143	1.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Labor Relations
Category-Sub: 1. Labor Relations
Workpaper: 2HR005.000 - Labor Relations

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	784	907	848	792	996
Non-Labor	320	170	97	84	272
NSE	0	0	0	0	0
Total	1,104	1,077	945	876	1,268
FTE	8.6	10.2	9.1	8.1	9.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	784	907	848	792	996
Non-Labor	320	170	97	84	272
NSE	0	0	0	0	0
Total	1,104	1,077	945	876	1,268
FTE	8.6	10.2	9.1	8.1	9.4
Vacation & Sick (Nominal \$)					
Labor	134	162	148	153	180
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	134	162	148	153	180
FTE	1.6	1.9	1.7	1.6	1.8
Escalation to 2009\$					
Labor	110	94	60	24	0
Non-Labor	39	14	5	0	0
NSE	0	0	0	0	0
Total	149	108	64	24	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	1,027	1,164	1,055	969	1,176
Non-Labor	360	184	102	84	272
NSE	0	0	0	0	0
Total	1,386	1,348	1,157	1,053	1,448
FTE	10.2	12.1	10.8	9.7	11.2

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Labor Relations
 Category-Sub: 1. Labor Relations
 Workpaper: 2HR005.000 - Labor Relations

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. Staffing
 Workpaper: 2HR002.000

Summary for Category: D. Staffing

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	712	802	802	802
Non-Labor	119	127	185	185
NSE	0	0	0	0
Total	831	929	987	987
FTE	11.1	12.1	12.1	12.1

Workpapers belonging to this Category:

2HR002.000 Staffing

Labor	712	802	802	802
Non-Labor	119	127	185	185
NSE	0	0	0	0
Total	831	929	987	987
FTE	11.1	12.1	12.1	12.1

**Beginning of Workpaper
2HR002.000 - Staffing**

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. Staffing
 Category-Sub: 1. Staffing
 Workpaper: 2HR002.000 - Staffing

Activity Description:

Staffing manages the recruitment and selection of a qualified and diverse workforce, while ensuring legal requirements are followed throughout the staffing processes.

Forecast Methodology:

Labor - Base YR Rec

Labor is appropriately forecasted as Base YR Rec due to that trends output best reflects this cost centers expected labor expenses for 2010, 2011 and 2012.

Non-Labor - Base YR Rec

Non-Labor is appropriately forecasted as Base YR Rec due the same rationale for the labor explanation above. Incrementals for 2011 & 2012 are for the expansion of the post offer HPI/Aptitude testing to management employees.

NSE - Base YR Rec

NA

Summary of Results:

Years	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
	2005	2006	2007	2008	2009	2010	2011	2012
Labor	940	1,057	1,108	692	712	802	802	802
Non-Labor	255	238	205	228	119	127	185	185
NSE	0	0	0	0	0	0	0	0
Total	1,195	1,295	1,313	920	831	929	987	987
FTE	15.7	16.8	16.3	10.3	11.1	12.1	12.1	12.1

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. Staffing
 Category-Sub: 1. Staffing
 Workpaper: 2HR002.000 - Staffing

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	712	712	712	90	90	90	802	802	802
Non-Labor	Base YR Rec	119	119	119	8	66	66	127	185	185
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		831	831	831	98	156	156	929	987	987
FTE	Base YR Rec	11.1	11.1	11.1	1.0	1.0	1.0	12.1	12.1	12.1

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	90	0	0	90	0.0	1-Sided Adj
Labor for 1 FTE						
2010	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2010	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2010 Total	90	8	0	98	1.0	
2011	0	58	0	58	0.0	1-Sided Adj
Expansion of Testing - HPI/Aptitude.						
2011	90	0	0	90	0.0	1-Sided Adj
Labor for 1 FTE						
2011	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2011	0	0	0	0	1.0	1-Sided Adj
1 FTE						

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. Staffing
 Category-Sub: 1. Staffing
 Workpaper: 2HR002.000 - Staffing

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2011 Total	90	66	0	156	1.0	
2012	0	58	0	58	0.0	1-Sided Adj
Expansion of Testing - HPI/Aptitude.						
2012	90	0	0	90	0.0	1-Sided Adj
Labor for 1 FTE						
2012	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2012	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2012 Total	90	66	0	156	1.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: D. Staffing
Category-Sub: 1. Staffing
Workpaper: 2HR002.000 - Staffing

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	717	824	890	566	603
Non-Labor	227	219	195	228	119
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	944	1,043	1,085	794	722
FTE	13.3	14.2	13.8	8.6	9.3
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	717	824	890	566	603
Non-Labor	227	219	195	229	119
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	944	1,043	1,085	795	722
FTE	13.3	14.2	13.8	8.6	9.3
Vacation & Sick (Nominal \$)					
Labor	122	147	155	109	109
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	122	147	155	109	109
FTE	2.4	2.6	2.5	1.7	1.8
Escalation to 2009\$					
Labor	100	86	62	17	0
Non-Labor	28	18	9	-1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	128	104	72	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	940	1,057	1,108	692	712
Non-Labor	255	238	205	228	119
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,194	1,294	1,313	920	831
FTE	15.7	16.8	16.3	10.3	11.1

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. Staffing
 Category-Sub: 1. Staffing
 Workpaper: 2HR002.000 - Staffing

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0.819	0
NSE	0	0	0	0	0
Total	0	0	0	0.819	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008	0	0.819	0	0.0	CCTR Transf	From 2200-0048.000	CMARCHES2009 0910125540130
Transferring due to accounting entry error.							
2008 Total	0	0.819	0	0.0			
2009 Total	0	0	0	0.0			

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: E. Relocation
 Workpaper: 2HR003.000

Summary for Category: E. Relocation

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	50	134	385	385
NSE	0	0	0	0
Total	50	134	385	385
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2HR003.000 Relocation

Labor	0	0	0	0
Non-Labor	50	134	385	385
NSE	0	0	0	0
Total	50	134	385	385
FTE	0.0	0.0	0.0	0.0

**Beginning of Workpaper
2HR003.000 - Relocation**

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: E. Relocation
 Category-Sub: 1. Relocation
 Workpaper: 2HR003.000 - Relocation

Activity Description:

This workpaper consists of the non labor expenses for relocation of employees.

Forecast Methodology:

Labor - 5-YR Average

NA

Non-Labor - 5-YR Average

These expenses are appropriately forecasted using the 5 year averaging methodology due to that trends output provides the expected expenses for 2010, 2011 and 2012 with an incremental increase for 2011 and 2012 to accomodate 10 expected external hires. See supplemental.

NSE - 5-YR Average

NA

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	394	203	6	17	50	134	385	385	
NSE	0	0	0	0	0	0	0	0	
Total	394	203	6	17	50	134	385	385	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: E. Relocation
 Category-Sub: 1. Relocation
 Workpaper: 2HR003.000 - Relocation

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	134	134	134	0	251	251	134	385	385
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		134	134	134	0	251	251	134	385	385
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011	0	251	0	251	0.0	1-Sided Adj
10 External Hires						
2011 Total	0	251	0	251	0.0	
2012	0	251	0	251	0.0	1-Sided Adj
10 External Hires						
2012 Total	0	251	0	251	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: E. Relocation
Category-Sub: 1. Relocation
Workpaper: 2HR003.000 - Relocation

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	351	188	6	17	50
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	351	188	6	17	50
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	351	188	6	17	50
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	351	188	6	17	50
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	43	16	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	43	16	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	394	203	6	17	50
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	394	203	6	17	50
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: E. Relocation
 Category-Sub: 1. Relocation
 Workpaper: 2HR003.000 - Relocation

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

Supplemental Workpapers for Workpaper 2HR003.000

SEU Relocation Summary by Year 2005 - 2010						
2005	2006	2007	2008	2009	2010	GRAND TOTAL
\$ 791,538.31	\$ 1,729,956.37	\$ 1,039,400.70	\$ 603,710.12	\$ 318,829.73	\$ 24,905.01	\$ 4,508,340.24

Average Relocation Expense per Employee Calculation

Total Relocation = \$4,508,340.24
Employees Relocated = 180
Total Relocation (\$4,508,340.24) / Employees Relocated (180) = Average Relocation per Employee (\$25,046.33)

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: F. Employee Care Services
 Workpaper: 2HR004.000

Summary for Category: F. Employee Care Services

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	304	264	264	264
Non-Labor	5	5	5	5
NSE	0	0	0	0
Total	309	269	269	269
FTE	4.3	3.9	3.9	3.9

Workpapers belonging to this Category:

2HR004.000 ECS

Labor	304	264	264	264
Non-Labor	5	5	5	5
NSE	0	0	0	0
Total	309	269	269	269
FTE	4.3	3.9	3.9	3.9

**Beginning of Workpaper
2HR004.000 - ECS**

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: F. Employee Care Services
 Category-Sub: 1. Employee Care Services
 Workpaper: 2HR004.000 - ECS

Activity Description:

Employee Care Services provides full administration services for SCG. ECS manages and administers workers' compensation programs, sickness, short-term, long-term, return-to-work, and total disability programs and acts as the primary resource for other departments, employees, and supervisors on disability related issues.

Forecast Methodology:

Labor - 3-YR Average

Labor and non labor expenses are applied utilizing the 3 year averaging methodology since that trends outputs provides this cost centers expected costs for 2010, 2011 and 2012 with no incrementals planned.

Non-Labor - 3-YR Average

See labor.

NSE - 3-YR Average

NA

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	70	52	175	314	304	264	264	264	
Non-Labor	3	74	7	3	5	5	5	5	
NSE	0	0	0	0	0	0	0	0	
Total	73	126	182	317	309	269	269	269	
FTE	1.2	0.9	2.7	4.7	4.3	3.9	3.9	3.9	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: F. Employee Care Services
 Category-Sub: 1. Employee Care Services
 Workpaper: 2HR004.000 - ECS

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	3-YR Average	264	264	264	0	0	0	264	264	264
Non-Labor	3-YR Average	5	5	5	0	0	0	5	5	5
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		269	269	269	0	0	0	269	269	269
FTE	3-YR Average	3.9	3.9	3.9	0.0	0.0	0.0	3.9	3.9	3.9

Forecast Adjustment Details:

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: F. Employee Care Services
Category-Sub: 1. Employee Care Services
Workpaper: 2HR004.000 - ECS

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	53	40	141	257	257
Non-Labor	2	69	6	3	5
NSE	0	0	0	0	0
Total	56	109	147	260	263
FTE	1.0	0.8	2.3	3.9	3.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	53	40	141	257	257
Non-Labor	2	69	6	3	5
NSE	0	0	0	0	0
Total	56	109	147	260	263
FTE	1.0	0.8	2.3	3.9	3.6
Vacation & Sick (Nominal \$)					
Labor	9	7	25	50	46
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	9	7	25	50	46
FTE	0.2	0.1	0.4	0.8	0.7
Escalation to 2009\$					
Labor	7	4	10	8	0
Non-Labor	0	6	0	0	0
NSE	0	0	0	0	0
Total	8	10	10	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	70	52	175	314	304
Non-Labor	3	74	7	3	5
NSE	0	0	0	0	0
Total	72	126	182	317	309
FTE	1.2	0.9	2.7	4.7	4.3

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: F. Employee Care Services
 Category-Sub: 1. Employee Care Services
 Workpaper: 2HR004.000 - ECS

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: G. Workers Compensation & Long Term Disability
 Workpaper: VARIOUS

Summary for Category: G. Workers Compensation & Long Term Disability

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	19,373	0	0	0
NSE	0	19,097	20,415	21,550
Total	19,373	19,097	20,415	21,550
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2HR007.000 Long Term Disability

Labor	0	0	0	0
Non-Labor	4,105	0	0	0
NSE	0	4,341	4,626	4,739
Total	4,105	4,341	4,626	4,739
FTE	0.0	0.0	0.0	0.0

2HR007.001 Workers Compensation

Labor	0	0	0	0
Non-Labor	15,268	0	0	0
NSE	0	14,756	15,789	16,811
Total	15,268	14,756	15,789	16,811
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2HR007.000 - Long Term Disability

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: G. Workers Compensation & Long Term Disability
 Category-Sub: 1. Long Term Disability
 Workpaper: 2HR007.000 - Long Term Disability

Activity Description:

This workpaper consists of expenses for employee Long Term Disability.

Forecast Methodology:

Labor - Zero-Based

NA

Non-Labor - Zero-Based

NA

NSE - Zero-Based

Zero Based Method chosen as projected costs are estimate driven, which cannot be modeled using the other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	3,128	2,628	4,128	4,252	4,105	0	0	0	
NSE	0	0	0	0	0	4,341	4,626	4,739	
Total	3,128	2,628	4,128	4,252	4,105	4,341	4,626	4,739	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: G. Workers Compensation & Long Term Disability
 Category-Sub: 1. Long Term Disability
 Workpaper: 2HR007.000 - Long Term Disability

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	4,341	4,626	4,739	4,341	4,626	4,739
Total		0	0	0	4,341	4,626	4,739	4,341	4,626	4,739
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	4,341	4,341	0.0	1-Sided Adj
2010 Long Term Disability Projection						
2010 Total	0	0	4,341	4,341	0.0	
2011	0	0	4,626	4,626	0.0	1-Sided Adj
2011 Long Term Disability Projection						
2011 Total	0	0	4,626	4,626	0.0	
2012	0	0	4,739	4,739	0.0	1-Sided Adj
2012 Long Term Disability Projection						
2012 Total	0	0	4,739	4,739	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: G. Workers Compensation & Long Term Disability
Category-Sub: 1. Long Term Disability
Workpaper: 2HR007.000 - Long Term Disability

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,946	71	6,134	3,958	4,052
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,946	71	6,134	3,958	4,052
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-160	2,355	-2,196	304	53
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-160	2,355	-2,196	304	53
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,786	2,426	3,939	4,262	4,105
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,786	2,426	3,939	4,262	4,105
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	342	202	189	-11	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	342	202	189	-11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	3,128	2,628	4,128	4,252	4,105
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	3,128	2,628	4,128	4,252	4,105
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: G. Workers Compensation & Long Term Disability
Category-Sub: 1. Long Term Disability
Workpaper: 2HR007.000 - Long Term Disability

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	-160	2,355	-2,196	304	53	
NSE	0	0	0	0	0	
Total	-160	2,355	-2,196	304	53	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	2,786	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113509873
							Transfer Long-Term Disability costs to correct workgroup
2005	0	-2,946	0	0.0	1-Sided Adj	N/A	DSREED2010061 3145441850
							Transfer Long Term Disability costs to correct workgroup
2005 Total	0	-160	0	0.0			
2006	0	2,426	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3112327717
							Transfer Long-Term Disability costs to correct workgroup
2006	0	-71	0	0.0	1-Sided Adj	N/A	DSREED2010061 3150321017
							Transfer Long-Term Disability costs to correct workgroup
2006 Total	0	2,355	0	0.0			
2007	0	3,939	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2164241687
							Transfer Long-Term Disability costs to correct workgroup
2007	0	-6,134	0	0.0	1-Sided Adj	N/A	DSREED2010061 3151652940
							Transfer Long-Term Disability costs to correct workgroup
2007 Total	0	-2,196	0	0.0			

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: G. Workers Compensation & Long Term Disability
 Category-Sub: 1. Long Term Disability
 Workpaper: 2HR007.000 - Long Term Disability

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	4,262	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093454110
Transfer Disability Costs to Correct workgroup							
2008	0	-3,958	0	0.0	1-Sided Adj	N/A	DSREED2010061 3152733437
Transfer Long-Term Disability Costs to correct workgroup							
2008 Total	0	304	0	0.0			
2009	0	53	0	0.0	1-Sided Adj	N/A	DSREED2010061 3153254333
Transfer Long-Term Disability costs to correct workgroup							
2009 Total	0	53	0	0.0			

Supplemental Workpapers for Workpaper 2HR007.000

SoCalGas
Long-Term Disability Projection
For Years 2010-2012

Type of Cost	Actual	Projected		
	2009	2010	2011	2012
Disability Claims Paid	\$ 4,025,996	\$ 4,255,585	\$ 4,535,193	\$ 4,645,611
Payments to Employees Over 90 Days	79,442	85,167	90,762	92,972
Total Cost	\$ 4,105,437	\$ 4,340,751	\$ 4,625,955	\$ 4,738,583

Assumptions

Projection trends future years based on last current year with increases for estimated change in labor costs and headcount.

The projected amounts are derived by multiplying the prior year cost by 1 plus the escalation factors listed below. For example, the calculation of disability claims paid for 2010 is performed by multiplying the 2009 cost of \$3,969,525 by 1 + 2.610% + 4.5964% or 1.072064 to arrive at \$4,255,585.

Escalation Factors

Labor Escalation (Source: Scott Wilder Testimony)	2.6100%	3.0200%	2.3700%
Change in Headcount (Source: Case Management Based on Planner Input)	4.5964%	3.5504%	0.0647%

Beginning of Workpaper
2HR007.001 - Workers Compensation

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: G. Workers Compensation & Long Term Disability
 Category-Sub: 2. Workers Compensation
 Workpaper: 2HR007.001 - Workers Compensation

Activity Description:

This workpaper consist of employee Workers Compensation expenses.

Forecast Methodology:

Labor - Zero-Based

NA

Non-Labor - Zero-Based

NA

NSE - Zero-Based

Zero Based Method chosen as mutiple types of costs and drivers are included in this forecast.

Summary of Results:

Years	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	13,794	17,189	14,448	13,299	15,268	0	0	0
NSE	0	0	0	0	0	14,756	15,789	16,811
Total	13,794	17,189	14,448	13,299	15,268	14,756	15,789	16,811
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: G. Workers Compensation & Long Term Disability
 Category-Sub: 2. Workers Compensation
 Workpaper: 2HR007.001 - Workers Compensation

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	14,756	15,789	16,811	14,756	15,789	16,811
Total		0	0	0	14,756	15,789	16,811	14,756	15,789	16,811
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	14,756	14,756	0.0	1-Sided Adj
2010 Workers Compensation Projection						
2010 Total	0	0	14,756	14,756	0.0	
2011	0	0	15,789	15,789	0.0	1-Sided Adj
2011 Workers Compensation Projection						
2011 Total	0	0	15,789	15,789	0.0	
2012	0	0	16,811	16,811	0.0	1-Sided Adj
2012 Workers Compensation Projection						
2012 Total	0	0	16,811	16,811	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: G. Workers Compensation & Long Term Disability
Category-Sub: 2. Workers Compensation
Workpaper: 2HR007.001 - Workers Compensation

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	11,393	12,273	15,730	21,346	19,527
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	11,393	12,273	15,730	21,346	19,527
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	893	3,596	-1,945	-8,014	-4,259
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	893	3,596	-1,945	-8,014	-4,259
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	12,287	15,868	13,785	13,332	15,268
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	12,287	15,868	13,785	13,332	15,268
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	1,508	1,320	663	-33	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,508	1,320	663	-33	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	13,794	17,189	14,448	13,299	15,268
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	13,794	17,189	14,448	13,299	15,268
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: G. Workers Compensation & Long Term Disability
Category-Sub: 2. Workers Compensation
Workpaper: 2HR007.001 - Workers Compensation

Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	893	3,596	-1,945	-8,014	-4,259
NSE	0	0	0	0	0
Total	893	3,596	-1,945	-8,014	-4,259
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	14,138	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114044880
							Reclass Workers' Compensation costs to correct workgroup.
2005	0	-13,245	0	0.0	1-Sided Adj	N/A	DSREED2010061 3145403147
							Reclass Workers' Compensation costs to correct workgroup.
2005 Total	0	893	0	0.0			
2006	0	15,868	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131543953
							Transfer Workers' Compensation costs to correct workgroup
2006	0	-12,273	0	0.0	1-Sided Adj	N/A	DSREED2010061 3145948340
							Transfer Workers' Compensation costs to correct workgroup
2006 Total	0	3,596	0	0.0			
2007	0	17,834	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2164321280
							Transfer Workers' Compensation costs to correct workgroup
2007	0	-19,779	0	0.0	1-Sided Adj	N/A	DSREED2010061 3151340187
							Transfer Workers' Compensation costs to correct workgroup
2007 Total	0	-1,945	0	0.0			

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: G. Workers Compensation & Long Term Disability
 Category-Sub: 2. Workers Compensation
 Workpaper: 2HR007.001 - Workers Compensation

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	23,074	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9094156710
Transfer Workers' Compensation costs to correct workgroup							
2008	0	-31,088	0	0.0	1-Sided Adj	N/A	DSREED2010061 3152822860
Transfer Workers' Compensation costs to correct workgroup							
2008 Total	0	-8,014	0	0.0			
2009	0	-4,259	0	0.0	1-Sided Adj	N/A	DSREED2010061 3153511447
Transfer Workers Compensation costs to correct workgroup							
2009 Total	0	-4,259	0	0.0			

Supplemental Workpapers for Workpaper 2HR007.001

SoCalGas
Workers' Compensation Projection
For Years 2010-2012

Type of Cost	Actual			Average	Add: Medicare Reporting	Basis for Projection	Projected		
	2007	2008	2009				2010	2011	2012
Medical Expense (Litigation, etc.)	\$ 5,671,619	\$ 5,770,456	\$ 5,832,053	\$ 5,758,043		\$ 5,758,043	\$ 5,930,784	\$ 6,701,786	\$ 7,506,000
Indemnity (TD & PD)	1,729,131	2,036,335	2,508,618	2,091,361		2,091,361	2,129,842	2,182,663	2,240,285
Administration	7,626,454	6,852,321	9,277,417	7,918,731		7,918,731	8,125,410	8,370,797	8,569,185
Excess Liability Refunds	860,074	1,521,655	1,292,390	1,224,706	\$ 235,000	1,459,706	1,486,565	1,523,432	1,563,650
	(2,101,977)	(2,848,474)	(3,642,189)	(2,864,213)		(2,864,213)	(2,916,915)	(2,989,254)	(3,068,171)
Total Cost	\$ 13,785,302	\$ 13,332,293	\$ 15,268,289	\$ 14,128,628	\$ 235,000	\$ 14,363,628	\$ 14,755,686	\$ 15,789,423	\$ 16,810,950

Assumptions

Projection assumes three year average plus estimated costs for new Medicare reporting requirements, medical costs are escalated using medical inflation from benefits testimony, indemnity escalated using labor inflation, and remaining costs are escalated using non labor inflation.

The projected amounts for 2010 are derived by taking the modified three year average ("Basis for Projection") and increasing it by the appropriate inflation factor. For example, to compute the projected medical costs for 2010, it can be done so by multiplying the \$5,758,043 and multiplying it by 1.03 (1 plus 3.0% inflation factor). The projected amounts for 2011 and 2012 are based on the prior year projection multiplied by 1 plus the appropriate escalation factor.

The Medicare, Medicaid, and SCHIP Extension Act of 2007 requires additional Medicare reporting requirements effective starting in 2011. The estimated cost of compliance with this Act is \$350,000 for both SCG and SDG&E and was allocated between the companies based on estimated cases.

Escalation Factors

Labor Escalation (Source: Scott Wilder Testimony)	2.6%	3.0%	2.4%
Non Labor Escalation (Source: Scott Wilder Testimony)	1.8%	2.5%	2.6%
Medical Premium Escalation (Source: Benefits Testimony)	3.0%	13.0%	12.0%

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: H. President & CEO and COO
 Workpaper: 2HR006.000

Summary for Category: H. President & CEO and COO

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	1,129	909	909	909
Non-Labor	192	288	288	288
NSE	0	547	547	547
Total	1,321	1,744	1,744	1,744
FTE	3.3	3.0	3.0	3.0

Workpapers belonging to this Category:

2HR006.000 President & CEO and COO

Labor	1,129	909	909	909
Non-Labor	192	288	288	288
NSE	0	547	547	547
Total	1,321	1,744	1,744	1,744
FTE	3.3	3.0	3.0	3.0

Beginning of Workpaper
2HR006.000 - President & CEO and COO

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: H. President & CEO and COO
 Category-Sub: 1. President & CEO and COO
 Workpaper: 2HR006.000 - President & CEO and COO

Activity Description:

This workgroup consists of Labor and Non Labor expenses for the President & Chief Executive Officer of SCG and the Chief Operating Officer of SCG and one administrative assistant.

Forecast Methodology:

Labor - Zero-Based

Labor and non labor expenses are appropriately forecasted with the Zero-Based methodology due to these positions did not exist for SCG prior to the 2010 reorganization and therefore there is no history to use as a basis for forecast. Forecasted expenses are entered to be consistent with like functions of these positions. See supplemental.

Non-Labor - Zero-Based

See labor.

NSE - Zero-Based

NA

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	1,066	1,072	1,112	1,130	1,129	909	909	909	
Non-Labor	189	97	168	111	192	288	288	288	
NSE	0	0	0	0	0	547	547	547	
Total	1,255	1,169	1,280	1,241	1,321	1,744	1,744	1,744	
FTE	3.3	3.3	3.3	3.4	3.3	3.0	3.0	3.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: H. President & CEO and COO
 Category-Sub: 1. President & CEO and COO
 Workpaper: 2HR006.000 - President & CEO and COO

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	909	909	909	909	909	909
Non-Labor	Zero-Based	0	0	0	288	288	288	288	288	288
NSE	Zero-Based	0	0	0	547	547	547	547	547	547
Total		0	0	0	1,744	1,744	1,744	1,744	1,744	1,744
FTE	Zero-Based	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	909	0	0	909	0.0	1-Sided Adj
Labor for 3 FTEs						
2010	0	288	0	288	0.0	1-Sided Adj
Non Labor for 3 FTEs						
2010	0	0	0	0	3.0	1-Sided Adj
3 FTEs						
2010	0	0	547	547	0.0	1-Sided Adj
AGA Dues						
2010 Total	909	288	547	1,744	3.0	

2011	909	0	0	909	0.0	1-Sided Adj
Labor for 3 FTEs						
2011	0	288	0	288	0.0	1-Sided Adj
Non Labor for 3 FTEs						
2011	0	0	0	0	3.0	1-Sided Adj
3 FTEs						

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: H. President & CEO and COO
 Category-Sub: 1. President & CEO and COO
 Workpaper: 2HR006.000 - President & CEO and COO

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2011	0	0	547	547	0.0	1-Sided Adj
AGA Dues						
2011 Total	909	288	547	1,744	3.0	
2012	909	0	0	909	0.0	1-Sided Adj
Labor for 3 FTEs						
2012	0	288	0	288	0.0	1-Sided Adj
Non Labor for 3 FTEs						
2012	0	0	0	0	3.0	1-Sided Adj
3 FTEs						
2012	0	0	547	547	0.0	1-Sided Adj
AGA Dues						
2012 Total	909	288	547	1,744	3.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: H. President & CEO and COO
Category-Sub: 1. President & CEO and COO
Workpaper: 2HR006.000 - President & CEO and COO

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	478	494	536	553	573
Non-Labor	54	59	70	72	139
NSE	0	0	0	0	0
Total	532	553	606	625	712
FTE	1.0	1.0	1.0	1.0	1.0
Adjustments (Nominal \$) **					
Labor	335	342	357	371	383
Non-Labor	115	30	90	39	52
NSE	0	0	0	0	0
Total	450	373	448	411	435
FTE	1.8	1.8	1.8	1.8	1.8
Recorded-Adjusted (Nominal \$)					
Labor	814	836	893	924	956
Non-Labor	168	89	160	112	192
NSE	0	0	0	0	0
Total	982	925	1,053	1,036	1,148
FTE	2.8	2.8	2.8	2.8	2.8
Vacation & Sick (Nominal \$)					
Labor	139	149	156	178	173
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	139	149	156	178	173
FTE	0.5	0.5	0.5	0.6	0.5
Escalation to 2009\$					
Labor	114	87	63	28	0
Non-Labor	21	7	8	0	0
NSE	0	0	0	0	0
Total	134	94	70	28	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	1,066	1,072	1,112	1,130	1,129
Non-Labor	189	97	168	111	192
NSE	0	0	0	0	0
Total	1,255	1,169	1,280	1,242	1,320
FTE	3.3	3.3	3.3	3.4	3.3

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: H. President & CEO and COO
Category-Sub: 1. President & CEO and COO
Workpaper: 2HR006.000 - President & CEO and COO

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	335	342	357	371	383	
Non-Labor	115	30	90	39	52	
NSE	0	0	0	0	0	
Total	450	373	448	411	435	
FTE	1.8	1.8	1.8	1.8	1.8	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	9	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191232893
Transfer former SVP historical expenses to align with current organizational structure.							
2005	4	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191308580
Transfer former SVP historical expenses to align with current organizational structure.							
2005	322	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191335000
Transfer former SVP historical expenses to align with current organizational structure.							
2005	0	0.250	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191404940
Transfer former SVP historical expenses to align with current organizational structure.							
2005	0	7	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191424110
Transfer former SVP historical expenses to align with current organizational structure.							
2005	0	108	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191452360
Transfer former SVP historical expenses to align with current organizational structure.							
2005	0	0	0	1.8	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191519517
Transfer former SVP historical expenses to align with current organizational structure.							
2005 Total	335	115	0	1.8			
2006	14	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191557783
Transfer former SVP historical expenses to align with current organizational structure.							

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: H. President & CEO and COO
 Category-Sub: 1. President & CEO and COO
 Workpaper: 2HR006.000 - President & CEO and COO

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2006	0.334	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191623563
Transfer former SVP historical expenses to align with current organizational structure.							
2006	328	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191647080
Transfer former SVP historical expenses to align with current organizational structure.							
2006	0	0.865	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191712407
Transfer former SVP historical expenses to align with current organizational structure.							
2006	0	29	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191737860
Transfer former SVP historical expenses to align with current organizational structure.							
2006	0	0	0	1.8	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191758237
Transfer former SVP historical expenses to align with current organizational structure.							
2006 Total	342	30	0	1.8			

2007	7	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191826283
Transfer former SVP historical expenses to align with current organizational structure.							
2007	350	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191848783
Transfer former SVP historical expenses to align with current organizational structure.							
2007	0	0.600	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191910000
Transfer former SVP historical expenses to align with current organizational structure.							
2007	0	90	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6191940440
Transfer former SVP historical expenses to align with current organizational structure.							
2007	0	0	0	1.8	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192007203
Transfer former SVP historical expenses to align with current organizational structure.							
2007 Total	357	90	0	1.8			

2008	371	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192041783
Transfer former SVP historical expenses to align with current organizational structure.							

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: H. President & CEO and COO
 Category-Sub: 1. President & CEO and COO
 Workpaper: 2HR006.000 - President & CEO and COO

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	3	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192102063
Transfer former SVP historical expenses to align with current organizational structure.							
2008	0	4	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192119487
Transfer former SVP historical expenses to align with current organizational structure.							
2008	0	33	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192145783
Transfer former SVP historical expenses to align with current organizational structure.							
2008	0	0	0	1.8	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192205143
Transfer former SVP historical expenses to align with current organizational structure.							
2008 Total	371	39	0	1.8			

2009	383	0	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192234533
Transfer former SVP historical expenses to align with current organizational structure.							
2009	0	5	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192258330
Transfer former SVP historical expenses to align with current organizational structure.							
2009	0	10	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192328203
Transfer former SVP historical expenses to align with current organizational structure.							
2009	0	38	0	0.0	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192348500
Transfer former SVP historical expenses to align with current organizational structure.							
2009	0	0	0	1.8	CCTR Transf	From 2200-2140.000	SDALEY2010042 6192411143
Transfer former SVP historical expenses to align with current organizational structure.							
2009 Total	383	52	0	1.8			

Supplemental Workpapers for Workpaper 2HR006.000

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

President & CEO and COO Labor and Non Labor

<u>President & CEO</u>			<u>COO</u>		
Labor	Exec.	\$ 468,600	Labor	Exec.	\$ 360,000
				Admin.	\$ 80,000
		<u>\$ 468,600</u>			<u>\$ 440,000</u>
Non-Labor	EE Travel	\$ 22,000	Non-Labor	EE Travel	\$ 18,954
	Services	\$ 41,200		Services	\$ 53,677
	Supplies	\$ 1,300		Supplies	\$ 10,388
	Cell Phones	\$ 7,500		Cell Phones	\$ 7,500
	Purchased Services	\$ 125,965		AGA Dues (SCG)	\$ 546,722
		<u>\$ 197,965</u>			<u>\$ 637,241</u>
TOTAL LABOR		\$ 468,600	TOTAL LABOR		\$ 440,000
TOTAL NON-LABOR		\$ 197,965	TOTAL NON-LABOR		\$ 637,241
TOTAL O&C		\$ 666,565	TOTAL O&C		\$ 1,077,241
TOTAL		\$ 1,743,806			

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E

Summary of Shared Services Workpapers:

Description	In 2009 \$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
A. HR Business Partner	805	741	741	741
B. Organizational Effectiveness	277	1,039	1,148	1,148
C. Human Resources Services & Analysis	1,065	959	1,181	1,188
D. USS Billed-in from SDG&E	3,787	3,114	3,778	3,322
Total	5,934	5,853	6,848	6,399

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. HR Business Partner
 Cost Center: 2200-0838.000

Summary for Category: A. HR Business Partner

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	735	632	632	632
Non-Labor	70	109	109	109
NSE	0	0	0	0
Total	805	741	741	741
FTE	12.0	7.5	7.5	7.5

Cost Centers belonging to this Category:

2200-0838.000 HR BUSINESS PARTNER NORTH

Labor	735	632	632	632
Non-Labor	70	109	109	109
NSE	0	0	0	0
Total	805	741	741	741
FTE	12.0	7.5	7.5	7.5

Beginning of Workpaper
2200-0838.000 - HR BUSINESS PARTNER NORTH

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: A. HR Business Partner
Category-Sub: 1. HR Business Partner
Cost Center: 2200-0838.000 - HR BUSINESS PARTNER NORTH

Activity Description:

The HR Business Partner cost center is responsible for serving as the primary point of contact to utility managers and supervisors for strategic human resources issues and services, employee relations issues, and external recruiting, and internal staffing for SCG. These functions include providing coaching and counseling on complex human resource issues such as hiring, appropriate disciplinary action, termination, performance management and interpretation of company policies, college recruiting, job fairs, community outreach. It also, ensures compliance with statutory labor laws, consistent implementation and application of company policies and conducts formal investigations received through the Ethics Helpline.

Forecast Methodology:

Labor - 5-YR Average

Labor expense are applied with the 5 year averaging methodology since that trends output reflects the expected labor expense for this cost center in 2010, 2011 and 2012.

Non-Labor - 5-YR Average

Non labor expenses are applied with the 5 year averaging methodology for the same rationale as the labor explanation above. Incrementals for 2010, 2011 and 2012 are to cover expected recruiting expenses.

NSE - 5-YR Average

NA

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. HR Business Partner
 Category-Sub: 1. HR Business Partner
 Cost Center: 2200-0838.000 - HR BUSINESS PARTNER NORTH

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		411	402	539	834	975	632	632	632
Non-Labor		33	67	34	29	93	109	109	109
NSE		0	0	0	0	0	0	0	0
Total		444	469	573	863	1,068	741	741	741
FTE		5.0	4.7	6.0	9.9	12.0	7.5	7.5	7.5
		Allocations Out							
Labor		159	156	214	222	240	0	0	0
Non-Labor		13	26	14	7	23	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		172	182	228	229	263	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		252	246	325	612	735	632	632	632
Non-Labor		20	41	20	22	70	109	109	109
NSE		0	0	0	0	0	0	0	0
Total		272	287	345	634	805	741	741	741
FTE		5.0	4.7	6.0	9.9	12.0	7.5	7.5	7.5
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		252	246	325	612	735	632	632	632
Non-Labor		20	41	20	22	70	109	109	109
NSE		0	0	0	0	0	0	0	0
Total		272	287	345	634	805	741	741	741
FTE		5.0	4.7	6.0	9.9	12.0	7.5	7.5	7.5

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. HR Business Partner
 Category-Sub: 1. HR Business Partner
 Cost Center: 2200-0838.000 - HR BUSINESS PARTNER NORTH

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	975	93	0	1,068	12.00	632	109	0	741	7.50
% Allocation										
Retained	75.42%	75.42%				100.00%	100.00%			
SEU	24.58%	24.58%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	735	70	0	805		632	109	0	741	
SEU	240	23	0	263		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	975	93	0	1,068	12.00	632	109	0	741	7.50
Total Alloc. Out	240	23	0	263		0	0	0	0	
Total Retained	735	70	0	805		632	109	0	741	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	735	70	0	805		632	109	0	741	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	632	109	0	741	7.50	632	109	0	741	7.50
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	632	109	0	741		632	109	0	741	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	632	109	0	741	7.50	632	109	0	741	7.50
Total Retained	632	109	0	741		632	109	0	741	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	632	109	0	741		632	109	0	741	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: A. HR Business Partner
Category-Sub: 1. HR Business Partner
Cost Center: 2200-0838.000 - HR BUSINESS PARTNER NORTH

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The allocation method used for the shared service employees is based on the total number of SEU employees on October 31, 2008. In total, there are 12,086 employees. 4,862 (40.23%) at SDG&E and 7,224 (59.77%) at SCG which equate to the weighted average percent allocation of 24.58 % at SDG&E and 75.42 % at SCG when calculating this cost centers total shared services allocation . The total number of SEU employees is the most appropriate allocation method for the shared portion of labor and non labor charges due to services are provided to all SEU management and benefit all employees.

Cost Center Allocation Percentage for 2010

This cost center is now a shared service cost center operating as a non shared service cost center with 100% dedication to SCG.

Cost Center Allocation Percentage for 2011

See 2010

Cost Center Allocation Percentage for 2012

See 2010

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. HR Business Partner
 Category-Sub: 1. HR Business Partner
 Cost Center: 2200-0838.000 - HR BUSINESS PARTNER NORTH

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	5-YR Average	632	632	632	0	0	0	632	632	632
Non-Labor	5-YR Average	51	51	51	58	58	58	109	109	109
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		683	683	683	58	58	58	741	741	741
FTE	5-YR Average	7.5	7.5	7.5	0.0	0.0	0.0	7.5	7.5	7.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	58	0	58	0.0	1-Sided Adj
Recruiting						
2010 Total	0	58	0	58	0.0	
2011	0	58	0	58	0.0	1-Sided Adj
Recruiting						
2011 Total	0	58	0	58	0.0	
2012	0	58	0	58	0.0	1-Sided Adj
Recruiting						
2012 Total	0	58	0	58	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: A. HR Business Partner
Category-Sub: 1. HR Business Partner
Cost Center: 2200-0838.000 - HR BUSINESS PARTNER NORTH

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	313	313	435	689	826
Non-Labor	30	61	33	28	93
NSE	0	0	0	0	0
Total	342	375	467	717	919
FTE	4.2	4.0	5.1	8.3	10.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	313	313	435	689	826
Non-Labor	30	61	33	28	93
NSE	0	0	0	0	0
Total	342	375	467	717	919
FTE	4.2	4.0	5.1	8.3	10.1
Vacation & Sick (Nominal \$)					
Labor	53	56	76	133	149
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	53	56	76	133	149
FTE	0.8	0.7	0.9	1.6	1.9
Escalation to 2009\$					
Labor	45	33	29	12	0
Non-Labor	4	5	2	0	0
NSE	0	0	0	0	0
Total	49	38	30	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	411	402	539	834	975
Non-Labor	33	67	34	29	93
NSE	0	0	0	0	0
Total	445	469	574	862	1,068
FTE	5.0	4.7	6.0	9.9	12.0

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: A. HR Business Partner
 Category-Sub: 1. HR Business Partner
 Cost Center: 2200-0838.000 - HR BUSINESS PARTNER NORTH

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Organizational Effectiveness
 Cost Center: 2200-0840.000

Summary for Category: B. Organizational Effectiveness

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	233	651	651	651
Non-Labor	44	388	497	497
NSE	0	0	0	0
Total	277	1,039	1,148	1,148
FTE	8.0	8.7	8.7	8.7

Cost Centers belonging to this Category:

2200-0840.000 EMPLOYEE DEVELOPMENT

Labor	233	651	651	651
Non-Labor	44	388	497	497
NSE	0	0	0	0
Total	277	1,039	1,148	1,148
FTE	8.0	8.7	8.7	8.7

Beginning of Workpaper
2200-0840.000 - EMPLOYEE DEVELOPMENT

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: B. Organizational Effectiveness
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

Activity Description:

This cost center is responsible for providing SCG with business and leadership skills training, tools and support.

Forecast Methodology:

Labor - 5-YR Average

Labor expenses are applied with the 5 year averaging methodology since that trends output provides the expected labor expenses for 2010, 2011 and 2012 with no incremental labor expenses planned.

Non-Labor - 5-YR Average

Non labor expenses are applied with the 5 year averaging methodology since that trends output provides the expected non labor expenses for 2010, 2011 and 2012 with the incremental expenses planned in 2010 of instructional design support, the project management project and an OD consultant, 2011 of instructional design support, the Six Sigma project and Gallup Manager Training and 2012 incremental expenses of Instructional design support, the Six Sigma project and Gallup Manager Training program.

NSE - 5-YR Average

NA

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

Summary of Results:

		In 2009\$ (000)								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2005	2006	2007	2008	2009	2010	2011	2012	
		Total Incurred (100% Level)								
Labor		789	615	657	595	600	651	651	651	
Non-Labor		376	408	231	127	111	388	497	497	
NSE		0	0	0	0	0	0	0	0	
Total		1,165	1,023	888	722	711	1,039	1,148	1,148	
FTE		10.4	8.0	8.9	8.0	8.0	8.7	8.7	8.7	
		Allocations Out								
Labor		446	348	341	364	367	0	0	0	
Non-Labor		213	231	120	78	67	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		659	579	461	442	434	0	0	0	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		Retained								
Labor		343	267	316	231	233	651	651	651	
Non-Labor		163	177	111	49	44	388	497	497	
NSE		0	0	0	0	0	0	0	0	
Total		506	444	427	280	277	1,039	1,148	1,148	
FTE		10.4	8.0	8.9	8.0	8.0	8.7	8.7	8.7	
		Allocations In								
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	0	0	0	0	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		Book Expense								
Labor		343	267	316	231	233	651	651	651	
Non-Labor		163	177	111	49	44	388	497	497	
NSE		0	0	0	0	0	0	0	0	
Total		506	444	427	280	277	1,039	1,148	1,148	
FTE		10.4	8.0	8.9	8.0	8.0	8.7	8.7	8.7	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: B. Organizational Effectiveness
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	600	111	0	711	8.00	651	388	0	1,039	8.70
% Allocation										
Retained	38.78%	38.77%				100.00%	100.00%			
SEU	58.89%	58.88%				0.00%	0.00%			
CORP	2.07%	2.08%				0.00%	0.00%			
Unreg	0.26%	0.27%				0.00%	0.00%			
\$ Allocation										
Retained	233	44	0	277		651	388	0	1,039	
SEU	353	65	0	418		0	0	0	0	
CORP	12	2	0	14		0	0	0	0	
Unreg	2	0	0	2		0	0	0	0	
Total Incurred	600	111	0	711	8.00	651	388	0	1,039	8.70
Total Alloc. Out	367	67	0	434		0	0	0	0	
Total Retained	233	44	0	277		651	388	0	1,039	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	233	44	0	277		651	388	0	1,039	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	651	497	0	1,148	8.70	651	497	0	1,148	8.70
% Allocation										
Retained	100.00%	100.00%				100.00%	100.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	651	497	0	1,148		651	497	0	1,148	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	651	497	0	1,148	8.70	651	497	0	1,148	8.70
Total Retained	651	497	0	1,148		651	497	0	1,148	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	651	497	0	1,148		651	497	0	1,148	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: B. Organizational Effectiveness
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The allocation method is based on the number of employees that attended the courses offered by employee development. In total there are 5,470 class participants: 3,221 (58.89%) at SDG&E and 2,212 (38.78%) at SCG and 114 (2.08%) at Corporate Center and 15 (0.27%) at Global. The course offerings are available to all non-represented employees from both companies. Therefore, it is appropriate that the labor and non labor allocation is based on the total number of class participants, by Company, in a calendar year.

Cost Center Allocation Percentage for 2010

This cost center is now a shared services cost center operating as a non shared service cost center with 100 % dedication to SCG.

Cost Center Allocation Percentage for 2011

See 2010

Cost Center Allocation Percentage for 2012

See 2011

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	5-YR Average	651	651	651	0	0	0	651	651	651
Non-Labor	5-YR Average	250	250	250	138	247	247	388	497	497
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		901	901	901	138	247	247	1,039	1,148	1,148
FTE	5-YR Average	8.7	8.7	8.7	0.0	0.0	0.0	8.7	8.7	8.7

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	38	0	38	0.0	1-Sided Adj
Instructional Design Support						
2010	0	50	0	50	0.0	1-Sided Adj
Project Management Project						
2010	0	50	0	50	0.0	1-Sided Adj
OD Consultant						
2010 Total	0	138	0	138	0.0	
2011	0	38	0	38	0.0	1-Sided Adj
Instructional Design Support						
2011	0	109	0	109	0.0	1-Sided Adj
Six Sigma						
2011	0	100	0	100	0.0	1-Sided Adj
Gallup Manager Training						
2011 Total	0	247	0	247	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012	0	38	0	38	0.0	1-Sided Adj
Instructional Design Support						
2012	0	109	0	109	0.0	1-Sided Adj
Six Sigma						
2012	0	100	0	100	0.0	1-Sided Adj
Great Gallup Manager Training						
2012 Total	0	247	0	247	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: B. Organizational Effectiveness
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	299	119	178	147	204
Non-Labor	306	227	201	120	105
NSE	0	0	0	0	0
Total	604	346	379	267	309
FTE	4.2	1.5	2.2	1.7	2.4
Adjustments (Nominal \$) **					
Labor	301	360	352	344	303
Non-Labor	29	148	18	5	6
NSE	0	0	0	0	0
Total	330	508	370	349	310
FTE	4.6	5.3	5.3	5.0	4.3
Recorded-Adjusted (Nominal \$)					
Labor	600	479	530	491	508
Non-Labor	335	375	219	125	111
NSE	0	0	0	0	0
Total	935	854	749	616	619
FTE	8.8	6.8	7.5	6.7	6.7
Vacation & Sick (Nominal \$)					
Labor	102	86	92	95	92
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	102	86	92	95	92
FTE	1.6	1.2	1.4	1.3	1.3
Escalation to 2009\$					
Labor	87	50	35	9	0
Non-Labor	42	33	12	2	0
NSE	0	0	0	0	0
Total	129	84	47	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	789	615	657	595	600
Non-Labor	376	409	231	127	111
NSE	0	0	0	0	0
Total	1,166	1,024	888	721	711
FTE	10.4	8.0	8.9	8.0	8.0

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	301	360	352	344	303
Non-Labor	29	148	18	5	6
NSE	0	0	0	0	0
Total	330	508	370	349	310
FTE	4.6	5.3	5.3	5.0	4.3

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005	301	0	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163148173
To align expenses to correct funtional area.							
2005	0	0.030	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163222240
To align expenses to correct funtional area.							
2005	0	29	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163237990
To align expenses to correct funtional area.							
2005	0	0	0	4.6	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163252723
To align expenses to correct funtional area.							
2005 Total	301	29	0	4.6			
2006	360	0	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163309600
To align expenses to correct funtional area.							
2006	0	0.008	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163327583
To align expenses to correct funtional area.							
2006	0	-0.467	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163343757
To align expenses to correct funtional area.							
2006	0	149	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163359913
To align expenses to correct funtional area.							

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2006	0	0	0	5.3	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163412257

To align expenses to correct funtional area.

2006 Total	360	148	0	5.3			
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2007	0.025	0	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163428473
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To align expenses to correct funtional area.

2007	0.025	0	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163442227
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To align expenses to correct funtional area.

2007	352	0	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163455227
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To align expenses to correct funtional area.

2007	0	0.066	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163505977
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To align expenses to correct funtional area.

2007	0	18	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163519193
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To align expenses to correct funtional area.

2007	0	0	0	5.3	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163714417
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To align expenses to correct funtional area.

2007 Total	352	18	0	5.3			
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2008	344	0	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163737090
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To align expenses to correct funtional area.

2008	0	0.052	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163754917
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To align expenses to correct funtional area.

2008	0	4	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163807637
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To align expenses to correct funtional area.

2008	0	0	0	5.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163821760
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To align expenses to correct funtional area.

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: B. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Cost Center: 2200-0840.000 - EMPLOYEE DEVELOPMENT

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008 Total	344	5	0	5.0			
2009	289	0	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163844433
To align expenses to correct funtional area.							
2009	0	0.027	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163856213
To align expenses to correct funtional area.							
2009	0	0.061	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163910370
To align expenses to correct funtional area.							
2009	0	6	0	0.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163922933
To align expenses to correct funtional area.							
2009	0	0	0	4.0	CCTR Transf	From 2200-0612.000	CMARCHES2010 0614163935370
To align expenses to correct funtional area.							
2009	14	0	0	0.0	CCTR Transf	From 2200-2315.000	CMARCHES2010 0614164639740
To align expenses to correct funtional area.							
2009	0	0.103	0	0.0	CCTR Transf	From 2200-2315.000	CMARCHES2010 0614164656503
To align expenses to correct funtional area.							
2009	0	0	0	0.3	CCTR Transf	From 2200-2315.000	CMARCHES2010 0614164712410
To align expenses to correct funtional area.							
2009 Total	303	6	0	4.3			

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Cost Center: VARIOUS

Summary for Category: C. Human Resources Services & Analysis

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	812	679	680	680
Non-Labor	253	280	501	508
NSE	0	0	0	0
Total	1,065	959	1,181	1,188
FTE	17.5	14.9	14.9	14.9

Cost Centers belonging to this Category:

2200-2043.000 HR SERVICES & ANALYSIS

Labor	101	99	100	100
Non-Labor	37	36	37	37
NSE	0	0	0	0
Total	138	135	137	137
FTE	1.2	1.2	1.2	1.2

2200-2163.000 WELLNESS - SCG

Labor	80	114	114	114
Non-Labor	205	234	242	249
NSE	0	0	0	0
Total	285	348	356	363
FTE	2.9	3.9	3.9	3.9

2200-2207.000 ECS SCG - CSS

Labor	631	466	466	466
Non-Labor	11	10	222	222
NSE	0	0	0	0
Total	642	476	688	688
FTE	13.4	9.8	9.8	9.8

Beginning of Workpaper
2200-2043.000 - HR SERVICES & ANALYSIS

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2043.000 - HR SERVICES & ANALYSIS

Activity Description:

The Director of HR Services & Analysis oversees the entire HR Services & Analysis Group, which provides a variety of HR analytical, research and program administration functions. It also provides HR MyInfo related services and support to the HR organization as well as the employee communications of SDG&E and SCG. It also provides management & analytical support to the Human Resources organization, and other organizations outside human resources.

Forecast Methodology:

Labor - Base YR Rec

Labor and Non Labor expenses are planned using the base year methodology since labor is expected to remain constant in 2010, 2011 and 2012 with no incrementals planned.

Non-Labor - Base YR Rec

See Labor

NSE - Base YR Rec

NA

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2043.000 - HR SERVICES & ANALYSIS

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		-80	196	164	168	168	168	168	168
Non-Labor		13	13	6	10	61	61	61	61
NSE		0	0	0	0	0	0	0	0
Total		-67	209	170	178	229	229	229	229
FTE		-0.9	1.8	1.2	1.2	1.2	1.2	1.2	1.2
		Allocations Out							
Labor		-31	76	65	67	67	69	68	68
Non-Labor		0	5	2	4	24	25	24	24
NSE		0	0	0	0	0	0	0	0
Total		-31	81	67	71	91	94	92	92
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		-49	120	99	101	101	99	100	100
Non-Labor		13	8	4	6	37	36	37	37
NSE		0	0	0	0	0	0	0	0
Total		-36	128	103	107	138	135	137	137
FTE		-0.9	1.8	1.2	1.2	1.2	1.2	1.2	1.2
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		-49	120	99	101	101	99	100	100
Non-Labor		13	8	4	6	37	36	37	37
NSE		0	0	0	0	0	0	0	0
Total		-36	128	103	107	138	135	137	137
FTE		-0.9	1.8	1.2	1.2	1.2	1.2	1.2	1.2

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2043.000 - HR SERVICES & ANALYSIS

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.00	0	1	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	168	60	0	228	1.20	168	60	0	228	1.20
% Allocation										
Retained	59.77%	59.77%				58.68%	58.68%			
SEU	40.23%	40.23%				41.32%	41.32%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	101	36	0	137		99	35	0	134	
SEU	67	24	0	91		69	25	0	94	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	168	61	0	229	1.20	168	61	0	229	1.20
Total Alloc. Out	67	24	0	91		69	25	0	94	
Total Retained	101	37	0	138		99	36	0	135	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	101	37	0	138		99	36	0	135	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.00	0	1	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	168	60	0	228	1.20	168	60	0	228	1.20
% Allocation										
Retained	58.68%	58.68%				58.68%	58.68%			
SEU	41.32%	41.32%				41.32%	41.32%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	100	36	0	136		100	36	0	136	
SEU	68	24	0	92		68	24	0	92	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	168	61	0	229	1.20	168	61	0	229	1.20
Total Alloc. Out	68	24	0	92		68	24	0	92	
Total Retained	100	37	0	137		100	37	0	137	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	100	37	0	137		100	37	0	137	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2043.000 - HR SERVICES & ANALYSIS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The allocation method used is based on the total number of SEU employees on October 31, 2008. In total, there are 12,086 employees. 4,862 (40.23%) at SDG&E and 7,224 (59.77%) at SCG. The total number of SEU employees is the most appropriate allocation method for labor and non labor charges. The director related services are provided to all SEU management and benefit all employees.

Cost Center Allocation Percentage for 2010

The allocation method used is based on the total number of SEU employees on October 31, 2009. In total, there are 12,236 employees. 5,056 (41.32%) at SDG&E and 7,180 (58.68%) at SCG. The total number of SEU employees is the most appropriate allocation method for labor and non labor charges. The director related services are provided to all SEU management and benefit all employees.

Cost Center Allocation Percentage for 2011

See 2010

Cost Center Allocation Percentage for 2012

See 2010

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2043.000 - HR SERVICES & ANALYSIS

Forecast Summary:

Forecast Method		In 2009 \$(000) "Incurred Costs"								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	168	168	168	0	0	0	168	168	168
Non-Labor	Base YR Rec	61	61	61	0	0	0	61	61	61
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		229	229	229	0	0	0	229	229	229
FTE	Base YR Rec	1.2	1.2	1.2	0.0	0.0	0.0	1.2	1.2	1.2

Forecast Adjustment Details:

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2043.000 - HR SERVICES & ANALYSIS

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	-61	153	132	139	142
Non-Labor	11	12	5	10	61
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-49	164	138	149	203
FTE	-0.8	1.5	1.0	1.0	1.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	-61	153	132	139	142
Non-Labor	11	12	5	10	61
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-49	164	138	149	203
FTE	-0.8	1.5	1.0	1.0	1.0
Vacation & Sick (Nominal \$)					
Labor	-10	27	23	27	26
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-10	27	23	27	26
FTE	-0.1	0.3	0.2	0.2	0.2
Escalation to 2009\$					
Labor	-9	16	9	2	0
Non-Labor	1	1	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-7	17	9	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	-80	196	164	168	168
Non-Labor	13	13	6	10	61
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-67	209	170	178	228
FTE	-0.9	1.8	1.2	1.2	1.2

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2043.000 - HR SERVICES & ANALYSIS

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

Beginning of Workpaper
2200-2163.000 - WELLNESS - SCG

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2163.000 - WELLNESS - SCG

Activity Description:

Wellness provides administration of drug testing and advisor services to SEU management and employees. It also provides administration of employee assistance and wellness programs for SDG&E, SCG, Sempra Energy, and Global Companies. This includes administration of DOT drug testing for safety sensitive positions, pre-employment, and reasonable cause testing for all non-safety sensitive positions as required; administration and case management of the Employee Assistance Programs (EAP); administration and design/development and implementation of company-wide wellness programs, providing educational and on-site health & wellness services, administration of fitness subsidy and emergency back-up childcare programs.

Forecast Methodology:

Labor - Base YR Rec

Labor is planned utilizing the base year recorded methodology since this cost center is fully staffed and expected to remain constant in 2010, 2011 and 2012.

Non-Labor - Base YR Rec

Non labor is planned utilizing the base year recorded methodology for the same rationale as the labor explanation above with incrementals for 2010, 2011 and 2012 to add 1 FTE to support SCG Wellness Programs projects and initiatives.

NSE - Base YR Rec

NA

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2163.000 - WELLNESS - SCG

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		63	113	106	122	140	200	200	200
Non-Labor		3	188	220	190	209	260	274	287
NSE		0	0	0	0	0	0	0	0
Total		66	301	326	312	349	460	474	487
FTE		1.3	2.2	2.1	2.3	2.9	3.9	3.9	3.9
		Allocations Out							
Labor		3	16	48	54	60	86	86	86
Non-Labor		0	0	2	6	4	26	32	38
NSE		0	0	0	0	0	0	0	0
Total		3	16	50	60	64	112	118	124
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		60	97	58	68	80	114	114	114
Non-Labor		3	188	218	184	205	234	242	249
NSE		0	0	0	0	0	0	0	0
Total		63	285	276	252	285	348	356	363
FTE		1.3	2.2	2.1	2.3	2.9	3.9	3.9	3.9
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		60	97	58	68	80	114	114	114
Non-Labor		3	188	218	184	205	234	242	249
NSE		0	0	0	0	0	0	0	0
Total		63	285	276	252	285	348	356	363
FTE		1.3	2.2	2.1	2.3	2.9	3.9	3.9	3.9

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2163.000 - WELLNESS - SCG

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	198	0	200	0.00	2	198	0	200	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	138	11	0	149	2.90	198	62	0	260	3.90
% Allocation										
Retained	56.03%	56.02%				56.01%	56.01%			
SEU	37.07%	37.07%				37.08%	37.08%			
CORP	3.00%	3.00%				3.00%	3.00%			
Unreg	3.90%	3.91%				3.91%	3.91%			
\$ Allocation										
Retained	78	7	0	85		112	36	0	148	
SEU	51	4	0	55		73	23	0	96	
CORP	4	0	0	4		6	1	0	7	
Unreg	5	0	0	5		7	2	0	9	
Total Incurred	140	209	0	349	2.90	200	260	0	460	3.90
Total Alloc. Out	60	4	0	64		86	26	0	112	
Total Retained	80	205	0	285		114	234	0	348	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	80	205	0	285		114	234	0	348	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	198	0	200	0.00	2	198	0	200	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	198	76	0	274	3.90	198	89	0	287	3.90
% Allocation										
Retained	56.01%	56.01%				56.01%	56.01%			
SEU	37.08%	37.08%				37.08%	37.08%			
CORP	3.00%	3.00%				3.00%	3.00%			
Unreg	3.91%	3.91%				3.91%	3.91%			
\$ Allocation										
Retained	112	44	0	156		112	51	0	163	
SEU	73	28	0	101		73	33	0	106	
CORP	6	2	0	8		6	2	0	8	
Unreg	7	2	0	9		7	3	0	10	
Total Incurred	200	274	0	474	3.90	200	287	0	487	3.90
Total Alloc. Out	86	32	0	118		86	38	0	124	
Total Retained	114	242	0	356		114	249	0	363	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	114	242	0	356		114	249	0	363	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2163.000 - WELLNESS - SCG

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

This cost centers allocations are based on this cost centers total number of FTE's split by FTE count dedicated to SCG or SDG&E. There are a total of 5 FTE's in this cost center with 2.8 (56.03%) providing services to SCG and 1.85 (37.07%) providing services to SDG&E. This allocation method is appropriate becuase services are rendered per company depending on which wellness program is provided.

Cost Center Allocation Percentage for 2010

See 2009

Cost Center Allocation Percentage for 2011

See 2009

Cost Center Allocation Percentage for 2012

See 2009

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2163.000 - WELLNESS - SCG

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	140	140	140	60	60	60	200	200	200
Non-Labor	Base YR Rec	209	209	209	51	65	78	260	274	287
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		349	349	349	111	125	138	460	474	487
FTE	Base YR Rec	2.9	2.9	2.9	1.0	1.0	1.0	3.9	3.9	3.9

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	43	0	43	0.0	1-Sided Adj
Drug Testing						
2010	60	0	0	60	0.0	1-Sided Adj
Labor for 1 FTE						
2010	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2010	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2010 Total	60	51	0	111	1.0	

2011	0	57	0	57	0.0	1-Sided Adj
Drug Testing						
2011	60	0	0	60	0.0	1-Sided Adj
Labor for 1 FTE						
2011	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2163.000 - WELLNESS - SCG

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2011	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2011 Total	60	65	0	125	1.0	
2012	0	70	0	70	0.0	1-Sided Adj
Drug Testing						
2012	60	0	0	60	0.0	1-Sided Adj
Labor for 1 FTE						
2012	0	8	0	8	0.0	1-Sided Adj
Non Labor for 1 FTE						
2012	0	0	0	0	1.0	1-Sided Adj
1 FTE						
2012 Total	60	78	0	138	1.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2163.000 - WELLNESS - SCG

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	48	88	86	101	119
Non-Labor	2	172	208	188	209
NSE	0	0	0	0	0
Total	51	260	294	289	328
FTE	1.1	1.9	1.8	1.9	2.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	48	88	86	101	119
Non-Labor	2	172	208	188	209
NSE	0	0	0	0	0
Total	51	260	294	289	328
FTE	1.1	1.9	1.8	1.9	2.4
Vacation & Sick (Nominal \$)					
Labor	8	16	15	19	22
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	8	16	15	19	22
FTE	0.2	0.3	0.3	0.4	0.5
Escalation to 2009\$					
Labor	7	9	6	2	0
Non-Labor	0	15	12	3	0
NSE	0	0	0	0	0
Total	7	25	17	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	64	113	106	122	141
Non-Labor	2	188	220	191	209
NSE	0	0	0	0	0
Total	66	301	326	313	350
FTE	1.3	2.2	2.1	2.3	2.9

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2163.000 - WELLNESS - SCG

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

Beginning of Workpaper
2200-2207.000 - ECS SCG - CSS

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2207.000 - ECS SCG - CSS

Activity Description:

Employee Care Services provides full administration services for SDG&E and SCG and partial services for SECC and Global Companies. ECS manages and administers workers' compensation programs, sickness, short-term, long-term, return-to-work, and total disability programs and acts as the primary resource for other departments, employees, and supervisors on disability related issues.

Forecast Methodology:

Labor - 3-YR Average

Labor is applied using the 3 year averaging methodology since that trends output provides the expected labor expenses for 2010, 2011 and 2012.

Non-Labor - 3-YR Average

Non labor is applied using the 3 year averaging methodology for the same rationale as the labor explanation above with incremental non labor expenses in 2011 and 2012 for the expansion of post offer testing - physical screening to the management workforce.

NSE - 3-YR Average

NA

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2207.000 - ECS SCG - CSS

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	139	341	566	743	549	549	549
Non-Labor		0	2	9	15	13	12	262	262
NSE		0	0	0	0	0	0	0	0
Total		0	141	350	581	756	561	811	811
FTE		0.0	2.3	5.7	10.3	13.4	9.8	9.8	9.8
		Allocations Out							
Labor		0	19	62	87	112	83	83	83
Non-Labor		0	0	2	2	2	2	40	40
NSE		0	0	0	0	0	0	0	0
Total		0	19	64	89	114	85	123	123
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	120	279	479	631	466	466	466
Non-Labor		0	2	7	13	11	10	222	222
NSE		0	0	0	0	0	0	0	0
Total		0	122	286	492	642	476	688	688
FTE		0.0	2.3	5.7	10.3	13.4	9.8	9.8	9.8
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	120	279	479	631	466	466	466
Non-Labor		0	2	7	13	11	10	222	222
NSE		0	0	0	0	0	0	0	0
Total		0	122	286	492	642	476	688	688
FTE		0.0	2.3	5.7	10.3	13.4	9.8	9.8	9.8

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2207.000 - ECS SCG - CSS

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	0	0	2	0.00	2	0	0	2	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	741	13	0	754	13.40	547	12	0	559	9.80
% Allocation										
Retained	84.73%	84.72%				84.89%	84.89%			
SEU	13.82%	13.82%				13.65%	13.65%			
CORP	1.12%	1.13%				1.12%	1.12%			
Unreg	0.33%	0.33%				0.34%	0.34%			
\$ Allocation										
Retained	629	11	0	640		464	10	0	474	
SEU	102	2	0	104		75	2	0	77	
CORP	8	0	0	8		6	0	0	6	
Unreg	2	0	0	2		2	0	0	2	
Total Incurred	743	13	0	756	13.40	549	12	0	561	9.80
Total Alloc. Out	112	2	0	114		83	2	0	85	
Total Retained	631	11	0	642		466	10	0	476	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	631	11	0	642		466	10	0	476	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	0	0	2	0.00	2	0	0	2	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	547	262	0	809	9.80	547	262	0	809	9.80
% Allocation										
Retained	84.89%	84.89%				84.89%	84.89%			
SEU	13.65%	13.65%				13.65%	13.65%			
CORP	1.12%	1.12%				1.12%	1.12%			
Unreg	0.34%	0.34%				0.34%	0.34%			
\$ Allocation										
Retained	464	222	0	686		464	222	0	686	
SEU	75	36	0	111		75	36	0	111	
CORP	6	3	0	9		6	3	0	9	
Unreg	2	1	0	3		2	1	0	3	
Total Incurred	549	262	0	811	9.80	549	262	0	811	9.80
Total Alloc. Out	83	40	0	123		83	40	0	123	
Total Retained	466	222	0	688		466	222	0	688	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	466	222	0	688		466	222	0	688	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2207.000 - ECS SCG - CSS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

Labor allocations are based entirely on ECS employees function and caseload from the most recent year. The number of cases varies from year to year, so it is appropriate to do periodic studies to update allocations. The number of cases is an appropriate driver since it directly correlates to support for each company. Some expenses follow the overall labor allocation for the specific cost-center. Other expenses incurred on behalf of the SD Group were allocated by the group caseload percentage. Expenses incurred on behalf of all ECS employees (ECS information expenses) were allocated by the overall ECS caseload percentage.

Cost Center Allocation Percentage for 2010

See 2009

Cost Center Allocation Percentage for 2011

See 2009

Cost Center Allocation Percentage for 2012

See 2009

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

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 Cost Center: 2200-2207.000 - ECS SCG - CSS

Forecast Summary:

Forecast Method		In 2009 \$(000) "Incurred Costs"								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	3-YR Average	549	549	549	0	0	0	549	549	549
Non-Labor	3-YR Average	12	12	12	0	250	250	12	262	262
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		561	561	561	0	250	250	561	811	811
FTE	3-YR Average	9.8	9.8	9.8	0.0	0.0	0.0	9.8	9.8	9.8

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011	0	250	0	250	0.0	1-Sided Adj
Expansion of Post Offer Testing - Physical Screening.						
2011 Total	0	250	0	250	0.0	
2012	0	250	0	250	0.0	1-Sided Adj
Expansion of Post Offer Testing - Physical Screening.						
2012 Total	0	250	0	250	0.0	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
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Category: C. Human Resources Services & Analysis
Category-Sub: 1. Human Resources Services & Analysis
Cost Center: 2200-2207.000 - ECS SCG - CSS

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	108	261	358	440
Non-Labor	0	2	9	7	10
NSE	0	0	0	0	0
Total	0	110	270	365	450
FTE	0.0	1.9	4.6	6.8	8.2
Adjustments (Nominal \$) **					
Labor	0	0	14	110	189
Non-Labor	0	0	0	8	4
NSE	0	0	0	0	0
Total	0	0	14	118	193
FTE	0.0	0.0	0.2	1.8	3.1
Recorded-Adjusted (Nominal \$)					
Labor	0	108	275	467	629
Non-Labor	0	2	9	15	13
NSE	0	0	0	0	0
Total	0	110	284	483	642
FTE	0.0	1.9	4.8	8.6	11.3
Vacation & Sick (Nominal \$)					
Labor	0	19	48	90	114
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	19	48	90	114
FTE	0.0	0.4	0.9	1.7	2.1
Escalation to 2009\$					
Labor	0	11	18	8	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	12	19	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	139	341	566	743
Non-Labor	0	2	9	16	13
NSE	0	0	0	0	0
Total	0	141	351	582	756
FTE	0.0	2.3	5.7	10.3	13.4

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: C. Human Resources Services & Analysis
 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2207.000 - ECS SCG - CSS

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	14	110	189
Non-Labor	0	0	0.261	8	4
NSE	0	0	0	0	0
Total	0	0	14	118	193
FTE	0.0	0.0	0.2	1.8	3.1

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007	0.761	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164107200
	To align expenses to correct funtional area.						
2007	13	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164119607
	To align expenses to correct funtional area.						
2007	0	0.261	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164132640
	To align expenses to correct funtional area.						
2007	0	0	0	0.2	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164146153
	To align expenses to correct funtional area.						
2007 Total	14	0.261	0	0.2			
2008	0.014	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164201750
	To align expenses to correct funtional area.						
2008	3	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164214827
	To align expenses to correct funtional area.						

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

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 Category-Sub: 1. Human Resources Services & Analysis
 Cost Center: 2200-2207.000 - ECS SCG - CSS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0.381	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164225470
To align expenses to correct funtional area.							
2008	107	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164238530
To align expenses to correct funtional area.							
2008	0	0.349	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164251203
To align expenses to correct funtional area.							
2008	0	8	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164304360
To align expenses to correct funtional area.							
2008	0	0	0	1.8	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164316157
To align expenses to correct funtional area.							
2008 Total	110	8	0	1.8			

2009	0.384	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164341800
To align expenses to correct funtional area.							
2009	189	0	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164355813
To align expenses to correct funtional area.							
2009	0	0.005	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164416690
To align expenses to correct funtional area.							
2009	0	4	0	0.0	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164431097
To align expenses to correct funtional area.							
2009	0	0	0	3.1	CCTR Transf	From 2200-2185.000	CMARCHES2010 0614164446750
To align expenses to correct funtional area.							
2009 Total	189	4	0	3.1			

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. USS Billed-in from SDG&E
 Cost Center: 2200-8904.000

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

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	3,188	2,701	2,774	2,740
Non-Labor	599	413	1,004	582
NSE	0	0	0	0
Total	3,787	3,114	3,778	3,322
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-8904.000 Billed-in Cost Center for HUMAN RESOURCES

Labor	3,188	2,701	2,774	2,740
Non-Labor	599	413	1,004	582
NSE	0	0	0	0
Total	3,787	3,114	3,778	3,322
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: D. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed_to_CCTR for Human Resources
Cost Center: 2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

Activity Description:

This cost center was created for GRC to receive the billed-in costs for functional area - HUMAN RESOURCES

Forecast Methodology:

Labor - Zero-Based
N/A

Non-Labor - Zero-Based
N/A

NSE - Zero-Based
N/A

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: D. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed_to_CCTR for Human Resources
Cost Center: 2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		2,413	2,154	2,483	3,162	3,188	2,701	2,774	2,740
Non-Labor		279	330	233	504	599	413	1,004	582
NSE		0	0	0	0	0	0	0	0
Total		2,692	2,484	2,716	3,666	3,787	3,114	3,778	3,322
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		2,413	2,154	2,483	3,162	3,188	2,701	2,774	2,740
Non-Labor		279	330	233	504	599	413	1,004	582
NSE		0	0	0	0	0	0	0	0
Total		2,692	2,484	2,716	3,666	3,787	3,114	3,778	3,322
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Human Resources
 Cost Center: 2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	0	0	0	0.00
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	3,188	599	0	3,787		2,701	413	0	3,114	
Book Expense	3,188	599	0	3,787		2,701	413	0	3,114	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	0	0	0	0.00
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	2,774	1,004	0	3,778		2,740	582	0	3,322	
Book Expense	2,774	1,004	0	3,778		2,740	582	0	3,322	

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: D. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed_to_CCTR for Human Resources
Cost Center: 2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

N/A

Cost Center Allocation Percentage for 2010

N/A

Cost Center Allocation Percentage for 2011

N/A

Cost Center Allocation Percentage for 2012

N/A

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
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 Category-Sub: 1. USS Billed_to_CCTR for Human Resources
 Cost Center: 2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

Forecast Summary:

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

Forecast Adjustment Details:

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E
Category: D. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed to CCTR for Human Resources
Cost Center: 2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

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

Area: HUMAN RESOURCES, DISABILITY & WORKERS COMP
 Witness: Edgar, Sarah E
 Category: D. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Human Resources
 Cost Center: 2200-8904.000 - Billed-in Cost Center for HUMAN RESOURCES

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

Area: AGHR - HUMAN RESOURCES, DISABILITY & WORKERS COMP
Witness: Edgar, Sarah E

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0048	000	VP HUMAN RESOURCES LVC SCG
2200-0839	000	HUMAN RESOURCES STAFFING SCG
2200-0841	000	DIR LABOR RELATIONS NORTH
2200-0842	000	LABOR RELATIONS NORTH
2200-2042	000	DISABILITY MANAGEMENT - SCG
2200-2044	000	EMPLOYEE DISPUTE CASE MGMT
2200-2101	000	SCG PRESIDENT & CEO
2200-2123	000	RELOCATION - SCG
2200-2165	000	VP HUMAN RESOURCES
2200-2262	000	COO SCG - NSS
2200-2333	000	EXECUTIVE DEVELOPMENT - 1100-2269
2200-2337	000	DIVERSITY - SCG - NSS
2200-2341	000	DIVERSITY-1100-1131
2200-8959	000	WELFARE BEN-LT DISABILITY
	001	WELFARE BEN-WKR COMPENSATION