

Company: Southern California Gas Company (U 904 G)  
Proceeding: 2016 General Rate Case  
Application: A.14-11-004  
Exhibit: SCG-32-R

**REVISED**  
**SOCALGAS**  
**DIRECT TESTIMONY OF MICHELLE A. SOMERVILLE**  
**MISCELLANEOUS REVENUES**  
**MARCH 2015**

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





**TABLE OF CONTENTS**

I. INTRODUCTION ..... 1

    A. Summary of Proposals ..... 1

    B. Support To/From Other Witnesses ..... 1

II. OVERVIEW OF 2016 FORECAST ..... 1

III. COMPONENTS OF MISCELLANEOUS REVENUES ..... 2

    A. Customer Service Revenues – Account 488 ..... 3

        1. SECs (\$000’s) ..... 3

        2. Reconnection Charge (\$000’s) ..... 3

        3. Residential Parts Program (\$000’s) ..... 4

        4. Commercial Parts Program (\$000’s) ..... 4

        5. Connect Appliance Program (\$000’s) ..... 5

        6. Natural Gas Vehicle (“NGV”) Maintenance (\$000’s) ..... 5

        7. Pipeline Services (\$000’s) ..... 6

        8. Late Payment Charges (\$000’s) ..... 6

        9. Other Customer Service Revenues - Net ..... 6

    B. Rents from Gas Property – Account 493 ..... 7

        10. Rent from Property Used in Operations (\$000’s) ..... 7

    C. Other Gas Revenue – Account 495 ..... 7

        11. Shared Assets (\$000’s) ..... 7

        12. Crude Oil Sales (\$000’s) ..... 8

        13. Goleta Storage Emission Credit Lease (\$000’s) ..... 8

        14. Returned Check Charge (\$000’s) ..... 9

        15. Income Tax Component of Contributions-in-Aid-of-  
Construction (“ITCC”) (\$000’s) ..... 9

        16. Training Activity (\$000’s) ..... 9

        17. Line Item Billing (\$000’s) ..... 10

        18. Federal Energy Retrofit Program (“FERP”) (\$000’s) ..... 10

        19. Miscellaneous Other Gas Revenues (\$000’s) ..... 11

        20. Microwave Bandwidth Revenue ..... 11

        21. Ownership Charges ..... 11

    D. Other Adjustments ..... 12

22.	Gain on Sale of Property (\$000's) .....	12
IV.	CONCLUSION.....	12
V.	WITNESS QUALIFICATIONS.....	13

## SUMMARY

My testimony presents:

- A Test Year (“TY”) 2016 miscellaneous revenues forecast of \$100.5 million.
- The components of miscellaneous revenues.
- A forecast for Ownership Charges, which is a new component when compared to the prior 2012 General Rate Case.

1                   **SOCALGAS DIRECT TESTIMONY OF MICHELLE A. SOMERVILLE**  
2                                   **MISCELLANEOUS REVENUES**

3 **I. INTRODUCTION**

4 **A. Summary of Proposals**

5 I sponsor the Test Year 2016 calculations, presentation of costs, and proposals of the  
6 Miscellaneous Revenue area for Southern California Gas Company (“SoCalGas”). Table 1  
7 below summarizes SoCalGas’ miscellaneous revenues for recorded (Base Year 2013) and  
8 proposed (Test Year 2016) in thousands of dollars (\$000’s) by Federal Energy Regulatory  
9 Commission (“FERC”) account, as presented in my testimony.

10                                   **TABLE 1**  
11                                   **Test Year 2016 Summary of Miscellaneous Revenue**

FERC Acct. – Description	2013 Recorded	2016 Test Year	Net Change
488 – Customer Service Revenues	30,561	32,760	2,199
493 – Rent from Gas Property	596	615	19
495 – Other Gas Revenues	73,290	67,138	(6,152)
Other Adjustments – See Item 21	2,972	0	(2,972)
Total	107,419	100,513	(6,906)

12  
13 **B. Support To/From Other Witnesses**

14 The miscellaneous revenue forecast provides the basis for the forecasted and the  
15 projected revenues associated with the Customer Service Field and Customer Service  
16 Operations, presented in the testimony Sara Franke (Ex. SCG-10). This testimony also  
17 incorporates the forecasts for shared assets, crude oil sales, and the Income Tax Component of  
18 Contributions-in-Aid-of-Construction as described in the testimony of Mark A. Diancin (Ex.  
19 SCG-25), Phil Baker (Ex. SCG-06) and Regan Reeves (Ex. SCG-28), respectively.

20 **II. OVERVIEW OF 2016 FORECAST**

21 Miscellaneous revenues are comprised of fees and revenues collected by the utility from  
22 non-rate sources for the provision of specific products or services. They include such revenues  
23 as service establishment charges, pipeline services and other gas-related services. Miscellaneous

1 revenues are incorporated into rates as a reduction to the gas base margin revenue requirements  
2 charged to customers for utility service, thereby lowering rates.

3 For purposes of forecasting Test Year 2016 (“TY 2016”) miscellaneous revenues,  
4 SoCalGas performed an item by item analysis of miscellaneous revenue accounts, including a  
5 review of prior-year recorded results as well as the factors that could impact future results. The  
6 forecasts were developed using methodologies that reflect the drivers for each miscellaneous  
7 revenue item. For many items, such as service establishment charges, where SoCalGas has  
8 multiple years of recorded activity, the forecast was developed using a multi-year recorded  
9 average adjusted by estimated customer or sales growth factors, where applicable. In  
10 circumstances where the charge is based on a per customer basis, a customer growth factor was  
11 applied to adjust historical results to develop the 2016 forecast. Where the charge is based on a  
12 per therm basis, a sales growth factor was applied in deriving the forecast. Generally, unless  
13 otherwise specified, the customer or sales growth factors were applied at a system-wide level for  
14 simplicity and consistency purposes. In instances where the multi-year recorded results are not  
15 available or recent factors have caused the multi-year results to no longer reflect a reasonable  
16 expectation of the future, SoCalGas used the most recent recorded year to develop the forecast.  
17 In other cases, such as for rents from property, the forecast is based on executed lease  
18 agreements adjusted for applicable escalation clauses. Finally, for other miscellaneous revenue  
19 items not reflected in the categories described above, a forecasting methodology was applied to  
20 reflect the unique circumstances of the particular activity. The decrease in miscellaneous  
21 revenues forecasted for 2016 compared to the 2013 recorded amount is primarily due to the  
22 decrease in shared asset revenue, crude oil sales and other one-time adjustments partially offset  
23 with the increase in customer service revenues.

### 24 **III. COMPONENTS OF MISCELLANEOUS REVENUES**

25 SoCalGas forecasts TY 2016 miscellaneous revenues of \$100,513,000. The following  
26 provides an account-by-account summary and description of miscellaneous revenue items  
27 recorded in 2013, estimated for 2016, and the net change.

1           **A.     Customer Service Revenues – Account 488**

2           These revenues reflect fees collected by the utility for Service Establishment Charges  
3 (“SECs”), Reconnection Charges, pipeline services and other service related fees.<sup>1</sup>

4                   **1.     SECs (\$000’s)**

2013 Recorded	2016 Test Year	Net Change
23,268	24,875	1,607

5  
6           The SEC is \$25 for all customers, except electric generation and wholesale customers, to  
7 establish gas service pursuant to SoCalGas’ California Public Utilities Commission  
8 (“Commission” or “CPUC”)-approved Tariff Rule 10. Low-income customers who qualify for  
9 the CPUC-approved California Alternate Rates for Energy (“CARE”) program are charged  
10 \$10.00, and the \$15.00 difference is recovered through the CARE portion of the Public Purpose  
11 Program (“PPP”) charge. The amount recorded to miscellaneous revenue reflects the \$25 charge  
12 before the CARE discount. The 2016 forecast is based on the four-year historical average (2010-  
13 2013) adjusted for the annual customer growth factors for the period 2014-2016. This forecast  
14 methodology utilizes the available, applicable historical data and excludes the unusual activity in  
15 2009 due to the economic downturn. The forecast for the activities where a SEC fee is charged  
16 can be found in the direct testimony of Sara Franke, (Ex. SCG-10).

17                   **2.     Reconnection Charge (\$000’s)**

2013 Recorded	2016 Test Year	Net Change
1,396	1,498	102

18  
19           The Reconnection Charge is \$16 to re-establish service subsequent to the closing of a  
20 customer account for non-payment pursuant to SoCalGas’ Commission-approved Tariff Rule 10.  
21 The 2016 estimate is based on the five-year historical average (2009-2013) adjusted for the  
22 annual customer growth factors for the period 2014-2016. This forecast methodology utilizes the  
23 available historical data. This is an established service with no significant changes; therefore,  
24 averaging the costs over a five-year period best reflects a reasonable estimate of the future

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<sup>1</sup> The use of initial capitalization herein denotes words that are defined in SDG&E’s tariffs or in Commission decisions.



1 annual revenues. Additional information regarding the activities associated with Reconnection  
2 Charges are presented in the direct testimony of Sara Franke (Ex. SCG-10)

3 **3. Residential Parts Program (\$000's)**

2013 Recorded	2016 Test Year	Net Change
1,948	2,030	82

4  
5 The residential parts program provides limited parts replacement for residential-type gas  
6 appliances (such as ranges, water heaters, and space heaters). The parts replaced include such  
7 items as appliance connectors, shut-off valves, thermocouples, pilot tubing, and gas light  
8 mantles. The 2016 forecast is based on the five-year historical average (2009-2013) percentage  
9 yield of residential parts sales orders per customer service field order, multiplied by the customer  
10 service field forecasted orders, multiplied by the three-year historical average (2011-2013) of  
11 recorded miscellaneous revenues per sales order. This forecast methodology best represents the  
12 future annual revenues, aligns with the activity forecast presented in the customer service field  
13 testimony of Sara Franke (Ex. SCG-10), and appropriately reflects the fee changes that occurred  
14 in 2010 by utilizing the three-year average per sales order.

15 **4. Commercial Parts Program (\$000's)**

2013 Recorded	2016 Test Year	Net Change
2,840	2,992	152

16  
17 The commercial parts program provides parts replacement for food industry-type  
18 appliances located in restaurants, hospitals, rest homes, sanitariums, schools, churches, and in-  
19 plant food preparation facilities. These appliances include dishwashers, broilers, griddles, hot  
20 food tables, ovens, braising pans, deep fat fryers, pressure fryers, steam cookers, and other  
21 similar equipment. The parts offered to these customers include thermostats, connectors, and  
22 control valves. The 2016 forecast is based on the five-year historical average (2009-2013)  
23 percentage yield of commercial parts sales orders per customer service field order, multiplied by  
24 the customer service field forecasted orders, multiplied by the three-year historical average  
25 (2011-2013) of recorded miscellaneous revenues per sales order. This forecast methodology best  
26 represents the future annual revenues, aligns with the activity forecast presented in the customer

1 service field testimony of Sara Franke (Ex. SCG-10), and appropriately reflects the fee changes  
2 that occurred in 2010 by utilizing the three-year average per sales order.

3 **5. Connect Appliance Program (\$000's)**

2013 Recorded	2016 Test Year	Net Change
79	157	78

4  
5 The connect appliance program provides for, upon customer request, the connection of  
6 new and used portable appliances such as gas ranges, dryers, and barbecues pursuant to  
7 SoCalGas' Commission-approved Tariff Rule 10. The parts utilized to perform this service are  
8 shut-off valves and connectors. The 2016 forecast is based on the five-year historical average  
9 (2009-2013) percentage yield of connect appliance sales orders per customer field order,  
10 multiplied by the customer service field forecasted orders, multiplied by the three-year historical  
11 average (2011-2013) of recorded miscellaneous revenues per sales order. This forecast  
12 methodology best represents the future annual revenues, aligns with the activity forecast  
13 presented in the customer service field testimony of Sara Franke (Ex. SCG-10), and  
14 appropriately reflects the fee changes that occurred in 2010 by utilizing the three-year average  
15 per sales order.

16 **6. Natural Gas Vehicle ("NGV") Maintenance (\$000's)**

2013 Recorded	2016 Test Year	Net Change
91	115	24

17  
18 SoCalGas receives revenues for providing maintenance services at customer-owned NGV  
19 facilities. SoCalGas provides a comprehensive set of routine services that are paid for by the  
20 customer at a fixed monthly fee based upon asset requirements. This service can include the  
21 changing of oil and filters, minor mechanical adjustments, the replacement of hoses and other  
22 vehicle maintenance related items. The 2016 estimate is based on the five-year historical  
23 average (2009-2013). This forecast methodology utilizes the available historical data. This is an  
24 established service with no significant changes; therefore, averaging the costs over a five-year  
25 period best reflects a reasonable estimate of the future annual revenues.

1 **7. Pipeline Services (\$000's)**

2013 Recorded	2016 Test Year	Net Change
80	80	0

2  
3 Pipeline services revenues are received for providing installation and maintenance of gas  
4 facilities primarily for commercial customers, school districts, federal projects, counties and  
5 cities. The number of projects range from 80 to 100 jobs annually and vary in size. Due to  
6 unknown future work requirements for pipeline services work, forecasting has been set to zero.  
7 Moreover, construction performed in areas of military installations and campus style projects  
8 have greatly diminished due to economic factors continuing to impact this activity's future.

9 **8. Late Payment Charges (\$000's)**

2013 Recorded	2016 Test Year	Net Change
479	480	1

10  
11 In Decision ("D.") 04-12-015, the Commission adopted a settlement agreement in the  
12 revenue requirement phase of SoCalGas' 2004 Cost of Service. The settlement agreement  
13 adopted SoCalGas' proposal for a late payment charge for non-residential customers. The  
14 monthly charge was equal to 1/12 of SoCalGas' authorized rate of return on rate base applied to  
15 the unpaid balance. The 2016 forecast reflects the five-year average booked revenue (2009-  
16 2013). This forecast methodology utilizes the available historical data. This is an established  
17 service with no significant changes; therefore, averaging the costs over a five-year period best  
18 reflects a reasonable estimate of the future annual revenues.

19 **9. Other Customer Service Revenues - Net**

2013 Recorded	2016 Test Year	Net Change
380	533	153

20  
21 Other customer service revenues consist of miscellaneous programs, including customer  
22 air quality and environmental programs, demonstration projects, timed appointments, seismic  
23 and non-seismic restores and other service offerings. The 2016 forecast reflects the five-year  
24 historical average (2009-2013) percentage yield of applicable sales orders per customer service  
25 field order, multiplied by the customer service field forecasted orders, multiplied by the five-year

1 historical average (2009-2013) of recorded applicable miscellaneous revenues per sales order.  
2 These programs are consolidated herein. This forecast methodology utilizes the available  
3 historical data. This is an established service with no significant changes; therefore, averaging  
4 the costs over a five-year period best reflects a reasonable estimate of the future annual revenues  
5 and also aligns with the activity forecast presented in the customer service field testimony of  
6 Sara Franke (Ex. SCG-10).

7 **B. Rents from Gas Property – Account 493**

8 These revenues reflect payments received by the utility for the rental of gas property.

9 **10. Rent from Property Used in Operations (\$000's)**

2013 Recorded	2016 Test Year	Net Change
596	615	19

10  
11 Rent from property used in operations is received by SoCalGas from outside parties for  
12 use of utility-owned properties. The 2016 forecast is based on the rents received from existing  
13 lease agreements adjusted for applicable escalation clauses.

14 **C. Other Gas Revenue – Account 495**

15 Other gas revenues include the provision of various goods and services to other parties,  
16 including shared asset charges to affiliates, crude oil sales, Returned Check Charges, training  
17 programs, line item billing and other items.

18 **11. Shared Assets (\$000's)**

2013 Recorded	2016 Test Year	Net Change
49,319	46,937	(2,382)

19  
20 Revenue from shared assets reflects the use of SoCalGas assets, primarily hardware,  
21 software and communication equipment, by San Diego Gas & Electric Company (“SDG&E”),  
22 Sempra Energy Corporate Center (“SECC”) and its unregulated affiliates. On an on-going basis,  
23 SoCalGas and SDG&E follow a Shared Asset Policy whereby the company that receives the  
24 majority of the benefits from the shared assets shall own such assets and bill the affiliates for  
25 their use. This policy was implemented for new shared assets acquired or constructed on or after  
26 November 1, 2002.

1 The forecast of the 2016 charges billed to affiliates reflects the development of a revenue  
 2 requirement associated with these assets, including depreciation, property taxes, federal and state  
 3 income taxes and a return on rate base. The portion of the shared asset costs allocated to  
 4 SDG&E, SECC and its unregulated affiliates is based on methodologies used to measure  
 5 utilization. For each type of shared asset, an assignment of a causal/beneficial relationship is  
 6 determined (e.g., number of users, square footage, etc.). The asset is then allocated to affiliates  
 7 based on their share of the benefit from that asset according to the applicable utilization  
 8 methodology. More detailed information on the nature of the shared assets, including the  
 9 methodology used to allocate the charges between SDG&E, SECC and its unregulated affiliates  
 10 is presented in the direct testimony of Mark A. Diancin (Ex. SCG-25). The amounts billed to the  
 11 affiliates are recorded as SoCalGas miscellaneous revenue, and are net of the billings to SECC  
 12 charged back to SoCalGas. Since these assets are being established on SoCalGas' financial  
 13 records, a significant revenue requirement is allocated back to SDG&E.

14 **12. Crude Oil Sales (\$000's)**

2013 Recorded	2016 Test Year	Net Change
12,145	10,426	(1,719)

15  
 16 Crude oil sales represent the revenue from the sale of crude oil produced at the  
 17 SoCalGas' Aliso, Honor Rancho, and Playa Del Rey underground storage fields. The 2016  
 18 estimate is based on the most recent U.S. Energy Information Administration ("EIA") price  
 19 forecasts, adjusted for the historical differentials between the benchmark West Texas  
 20 Intermediate price and the price received at the various storage fields. The price varies by  
 21 storage field because of the differences in the quality of oil. Additional information on Crude  
 22 Oil Sales is presented in the direct testimony of Phil Baker (Ex. SCG-06).

23 **13. Goleta Storage Emission Credit Lease (\$000's)**

2013 Recorded	2016 Test Year	Net Change
1,023	1,023	0

24  
 25 Goleta storage emission credit revenues result from the lease of emission-offset credits at  
 26 SoCalGas' Goleta natural gas storage facility. The 2016 forecast is based on the continuation of  
 27 a contractual agreement with Chevron U.S.A. Corporation relating to the Point Arguello Project

1 executed on February 5, 1988. The agreement provides for a fixed annual fee paid on a quarterly  
2 basis.

3 **14. Returned Check Charge (\$000's)**

2013 Recorded	2016 Test Year	Net Change
463	512	49

4  
5 The Returned Check Charge is \$7.50, which is assessed to customers whose checks are  
6 returned from the bank for insufficient funds pursuant to SoCalGas' Commission-authorized  
7 Rule 12 tariff. The 2016 estimate is based on a five year historical average (2009-2013) adjusted  
8 for annual customer growth for 2014-2016. This forecast methodology utilizes the available  
9 historical data. This is an established service with no significant changes; therefore, averaging  
10 the costs over a five-year period best reflects a reasonable estimate of the future annual revenues.

11 **15. Income Tax Component of Contributions-in-Aid-of-Construction**  
12 **("ITCC") (\$000's)**

2013 Recorded	2016 Test Year	Net Change
2,983	3,481	498

13  
14 ITCC represents the tax gross-up for contributions-in-aid-of-construction ("CIAC")  
15 which became taxable under the Tax Reform Act of 1986. These tax gross-up amounts reflect  
16 the present value cost of tax paid upon receipt of CIAC offset by the future tax benefits to be  
17 received through tax depreciation over the tax life of the constructed property. ITCC is included  
18 as a reduction to rate base and is amortized to miscellaneous revenue over the tax life of the  
19 constructed property as ordered in D.87-09-026. The 2016 forecast is based on the ongoing  
20 amortization of the ITCC collected from 1987 through 2013 and the amortization of the  
21 forecasted ITCC to be collected from 2014-2016. Additional information on ITCC is contained  
22 in the direct testimony of Ragan Reeves (Ex. SCG-28).

23 **16. Training Activity (\$000's)**

2013 Recorded	2016 Test Year	Net Change
250	152	(98)

1 SoCalGas receives revenues for providing distribution and customer services field  
2 training, particularly welding training, to various third party companies/contractors and other  
3 utilities involved in such activities. The 2016 forecast is based on the five-year historical  
4 average for the period 2009-2013. This forecast methodology utilizes the available historical  
5 data. This is an established service that does fluctuate year to year; however, averaging the costs  
6 over a five-year period best reflects a reasonable estimate of the future annual revenues.

7 **17. Line Item Billing (\$000's)**

2013 Recorded	2016 Test Year	Net Change
1,180	213	(967)

8  
9 This service is offered to third parties providing energy-related and home safety-related  
10 products and/or services to residential and small commercial industrial customers within  
11 SoCalGas' service territory. The billing statement displays the charges for the product or service  
12 provided by the third-party client on a single line item. For example, Company X provides  
13 service Y and the charge for this service is included in the customer's bill as a single line item.  
14 SoCalGas then charges the third-party client a predetermined fee for this billing service.

15 Due to the third-party involvement, line item billing revenues are primarily dependent on  
16 external factors. These external factors include the appetite of third party vendors to participate  
17 in the program, the amount that third parties are willing to pay for the line item billing service,  
18 the third party's level of success in acquiring customers for line item billing; and customer  
19 attrition from the third party's service offering. To reflect these factors, the forecasting method  
20 for line item billing is based on 2014 recorded values through the first quarter, plus projections  
21 for remainder of 2014, minus 20% customer attrition due to vendor's name change in the third  
22 quarter of 2014, minus 10% customer attrition due to non-payment during heating season, minus  
23 20% customer attrition due to vendor's engagement with other local utilities/cannibalization of  
24 the market. In 2016 the contract will expire and the terms of renewal, or whether the vendor will  
25 want to renew or others are willing to bid, is uncertain.

26 **18. Federal Energy Retrofit Program ("FERP") (\$000's)**

2013 Recorded	2016 Test Year	Net Change
753	191	(562)

Pursuant to 42 U.S.C. § 8256, the U.S. Government is authorized and encouraged to enter into contracts with local utilities to expedite and facilitate the implementation of cost effective energy and water conservation measures. SoCalGas currently performs project management under infrastructure improvement contracts. The amount recorded to miscellaneous revenues reflects the difference between the revenues collected from the government agencies less the costs incurred to perform the work. The 2016 forecast is based on the forecasted net revenue from existing contracts with federal entities. The decrease in the 2016 forecast from 2013 recorded is due to a planned move by the Navy to shift from Navy-funded to lender-financed energy conservation projects going forward that will lower anticipated government contracts.

**19. Miscellaneous Other Gas Revenues (\$000's)**

2013 Recorded	2016 Test Year	Net Change
179	199	20

Miscellaneous other gas revenues consist of items not reflected above, including mapping services, Aliso Canyon property revenue, RECLAIM and emission credits, and meter repair revenue.

**20. Microwave Bandwidth Revenue**

2013 Recorded	2016 Test Year	Net Change
27	28	1

This revenue is for the leasing of excess capacity on the company's microwave network to a third party. This lease has a right to terminate clause if the capacity is needed for internal use by SoCalGas.

**21. Ownership Charges**

2013 Recorded	2016 Test Year	Net Change
4,968	3,976	(992)

Ownership Charges are assessed in accordance with SoCalGas' Commission-approved Tariff Schedules 20 and 21. The monthly Ownership Charge is derived by applying the cost-of-ownership rate to the un-refunded refundable balance after the first thirty-six months from the date the facility becomes operational. The Ownership Charges will be taken into consideration



1 in deriving the refunds and the forfeitures at the end of the project life. In determining the 2016  
2 forecast, SoCalGas used the most recent three-year historical average (2011-2013) adjusted for  
3 expected economic and development growth. This forecast methodology best reflects the  
4 economy's impact on the future revenues.

5 **D. Other Adjustments**

6 These items include authorized adjustments relating to SoCalGas' interest in the Gas  
7 Tower and an adjustment to account for the unamortized portion of gains from the sale of utility  
8 property.

9 **22. Gain on Sale of Property (\$000's)**

2013 Recorded	2016 Test Year	Net Change
2,972	0	(2,972)

10  
11 SoCalGas is requesting to return 100% of the previously realized gain-on-sale of non-  
12 depreciable property (\$17.8 million) through 2013. Consequently, this amount is forecasted at  
13 \$0 in 2016.

14 **IV. CONCLUSION**

15 This concludes my revised prepared direct testimony.

1 **V. WITNESS QUALIFICATIONS**

2 My name is Michelle A. Somerville. I am employed by SDG&E as the Capital and  
3 Operating Planning Manager in the Financial and Business Planning Department. My business  
4 address is 8330 Century Park Court San Diego, California 92123. My current responsibilities  
5 include preparing and managing the internal SDG&E financial plan including variance analysis  
6 to actual financial results.. I assumed my current position in August 2014.

7 I received a Bachelor's in Business Administration degree with an emphasis in  
8 accounting as well as a Masters in Professional Accounting from the University of Texas at  
9 Austin in 1992. I have been a Certified Public Accountant ("CPA"), licensed in the State of  
10 Texas, since 1994.

11 I have been employed with SDG&E and Sempra Energy since 2000. In addition to my  
12 current position in Financial and Business Planning, I have held various other positions  
13 increasing in responsibility since April 2000. I served as the Regulatory Reporting Manager in  
14 Utility Accounting (January 2013 – August 2014), Business Planning and Budget Manager for  
15 the Electric Division of SDG&E (July 2010 – December 2012), the Regulatory Accounts  
16 Manager of SDG&E (June 2007 – June 2010), the SDG&E Capital Asset Management  
17 Supervisor (March 2005 - May 2007) and have also held senior analyst positions in the Business  
18 Planning Department at SDG&E (December 2002 – February 2005) and Internal Audit  
19 Department at Sempra Energy's corporate offices (April 2000 – November 2002).

20 I have previously testified before this Commission.

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# **APPENDIX A:**

# **Glossary of Terms**

**APPENDIX A**  
**GLOSSARY OF TERMS**

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- CARE: California Alternate Rates for Energy
- CIAC: Contributions-in-Aid-of-Construction
- CPUC: California Public Utilities Commission
- EIA: Energy Information Administration
- FERC: Federal Energy Regulatory Commission
- FERP: Federal Energy Retrofit Program
- ITCC: Income Tax Component of Contributions-in-Aid-of-Construction
- NGV: Natural Gas Vehicle
- PPP: Public Purpose Program
- SEC: Service Establishment Charge
- SECC: Sempra Energy Corporate Center

**SoCal Gas 2016 GRC Testimony Revision Log – March 2015**

<b>Exhibit</b>	<b>Witness</b>	<b>Page</b>	<b>Line</b>	<b>Revision Detail</b>
SCG-32-R	Michelle A. Somerville	Title		Changed Exhibit number from "SCG-32" to "SCG-32-R"
SCG-32-R	Michelle A. Somerville	Title		Changed "NOVEMBER 2014" to "MARCH 2015"
SCG-32-R	Michelle A. Somerville	MAS-iii		Changed "\$101.1" to "\$100.5" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-1	Table 1	Changed "\$67,744" to "\$67,138" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-1	Table 1	Changed "(\$5,546)" to "(\$6,152)" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-1	Table 1	Changed "\$101,119" to "\$100,513" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-1	Table 1	Changed "(\$6,300)" to "(\$6,906)" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-2	25	Changed "\$101,119,000" to "\$100,513,000" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-7	18	Changed "\$47,391" to "\$46,937" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-7	18	Changed "(\$1,928)" to "(\$2,382)" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-9	12	Changed "\$3,623" to "\$3,481" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-9	12	Changed "\$640" to "\$498" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-11	20	Changed "\$3,986" to "\$3,976" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.
SCG-32-R	Michelle A. Somerville	MAS-11	20	Changed "(\$982)" to "(\$992)" to account for the changes in the Miscellaneous Revenues testimony for Tax Bonus Depreciation changes.