

**ORA DATA REQUEST
ORA-SCG-DR-016-KMC
SOCALGAS 2016 GRC – A.14-11-004
SOCALGAS RESPONSE
DATE RECEIVED: DECEMBER 1, 2014
DATE RESPONDED: DECEMBER 15, 2014**

Exhibit Reference: SCG-29

Subject: Working Cash

Please provide the following:

1. Referring to SCG-29, pp. MWF-9, SCG states that for its cash balance its 2013 average actuals were \$3.1 million.
 - a. Are these cash balances the same as the minimum cash balances required to be in SCG's bank accounts by SCG's banks?
 - b. If not, what are the minimum cash balances required to be in SCG's bank accounts by SCG's banks?

SoCalGas Response:

1a. No

1b. SoCalGas is only required to maintain a positive balance in its accounts.

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2. Referring to SCG-29-CWP, Schedule N-1, please show how SCG calculated its Federal Income Tax Lag Days for 2009, 2010, 2011, and 2012.
 - a. Please show this information in the same format as presented in Schedule N-1.
 - b. Please provide citations and supporting documentation for each number used in the calculation.
 - c. Has SCG changed the way that it calculates FIT Lag Days since its 2008 GRC? If so, please explain the change.

SoCalGas Response:

2a. Please see Attachment 1_SCG-DR-016-KMC.xlsx

2b. Please see: Attachment 2_SCG-DR-016-KMC.pdf
Attachment 3_SCG-DR-016-KMC.pdf
Attachment 4_SCG-DR-016-KMC.pdf
Attachment 5_SCG-DR-016-KMC.pdf

2c. As per testimony, tax expense lags are based on statutory due dates: April 15 of each year for the first quarter, June 15 for the second quarter, September 15 for the third quarter, and December 15 for the fourth quarter. The tax lag days of each payment are calculated between the midpoint of the year and the wire payment date. Federal Income Taxes also include tax refunds from previous periods which result in negative lag days. A federal tax true up of \$100.9 million was received in 2013. SoCalGas believes the size of this true-up to be anomalous, so instead used the average of the last 5 years' federal true-ups. The 5-year average federal true-up of \$20.8 was assumed instead of \$100.9 million, giving the lag days noted above and significantly reducing the company's working cash request. Using the 5-year average true-up as opposed to the 2013 actual reduces our working cash forecast by \$128.6 million, decreasing our TY 2016 working cash forecast from \$215.8 million to \$87.3 million.

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3. Referring to SCG-29-CWP, Schedule N-2, please show how SCG calculated its California Corporate Franchise Tax (CCFT) Lag Days for 2009, 2010, 2011, and 2012.
 - a. Please show this information in the same format as presented in Schedule N-2.
 - b. Please provide citations and supporting documentation for each number used in the calculation.
 - c. Has SCG changed the way that it calculates CCFT Lag Days since its 2008 GRC? If so, please explain the change.

SoCalGas Response:

3a. Please see Attachment 1_SCG-DR-016-KMC.xlsx

3b. Please see: Attachment 2_SCG-DR-016-KMC.pdf
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3c. No

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4. Referring to SCG-29, pp. MWF-11, SDG&E states that its total revenue lag is 41.99 days. Please provide 5-years recorded data (2009-2013) for:
- a. Collection Lag
 - b. Meter Reading Lag
 - c. Billing Lag
 - d. Bank Lag
 - e. Total Revenue Lag

SoCalGas Response:

Please see Attachment 6_SCG-DR-016-KMC.xlsx

Meter Reading Lag –

SoCalGas' Meter Reading lag of 2.50 days was determined by running a detailed query of meter reads during 2013. This information is not readily available for 2010 through 2012. SoCalGas has previously calculated 2009 Meter Reading Lag of 3.35 days. Consequently, Meter Reading lag has only changed by .85 days (from 2009 to 2013). Additionally, Meter Reading Lag is less than 6% of SoCalGas' total Revenue Lag and has changed by only .85 days in the last five years. SoCalGas objects to calculating this for 2010 through 2012 due to 1) the fact that is a minor factor in SoCalGas' overall Revenue Lag of 41.99 days and 2) has changed very little.