

Application of SOUTHERN CALIFORNIA GAS )  
COMPANY for authority to update its gas revenue )  
requirement and base rates )  
effective January 1, 2016 (U 904-G) )

Application No. 14-11-\_\_\_\_  
Exhibit No.: (SCG-25-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF MARK A. DIANCIN  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



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**SCG Shared Services Summary (Direct Costs)  
For Years 2013-2016  
(\$2013 Thousands)**

Incurred (100% Level Forecast)	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field & Meter Reading	1,461	110	-	1,571	1,810	113	-	1,924	1,810	113	-	1,924	2,275	131	-	2,407
CS - Information	2,745	166	-	2,911	2,891	315	-	3,206	2,987	315	-	3,302	3,083	315	-	3,398
CS - Office Operations	4,749	1,249	4	6,002	4,779	1,249	4	6,032	4,779	1,249	4	6,032	4,779	1,249	4	6,032
CS - Technologies, Policies & Solutions	2,197	2,790	-	4,987	3,461	2,942	-	6,404	4,004	3,502	-	7,507	4,192	3,950	-	8,143
Engineering, Emergency Services & Land	11,382	3,444	-	14,826	12,654	4,781	-	17,434	13,797	5,131	-	18,927	14,773	4,406	-	19,178
Environmental	1,734	1,128	-	2,862	1,870	1,184	-	3,054	2,066	1,454	-	3,520	2,066	1,402	-	3,468
Fleet & Facilities	1,157	2,323	-	3,480	1,157	2,322	-	3,479	1,157	2,322	-	3,479	1,157	2,322	-	3,479
Gas Distribution	2,984	428	-	3,412	2,984	426	-	3,410	2,984	426	-	3,410	3,434	4,476	-	7,910
Gas Transmission	3,109	515	-	3,624	3,242	686	-	3,929	3,637	784	-	4,422	4,233	1,058	-	5,292
HR, Disability, Workers Comp & Safety	1,786	263	-	2,049	1,786	263	-	2,048	1,786	263	-	2,048	1,786	263	-	2,048
Information Technology	10,935	1,056	-	11,991	10,939	1,056	-	11,995	12,542	1,751	-	14,293	14,068	1,916	-	15,984
Real Estate	-	(297)	14,806	14,509	-	-	15,641	15,641	-	-	16,344	16,344	-	-	16,423	16,423
Reg Aff/A&F/Legal/Ext Aff	5,180	341	-	5,521	5,661	566	-	6,228	5,856	583	-	6,440	5,856	583	-	6,440
Risk Management	-	-	-	-	405	910	-	1,315	807	1,785	-	2,592	807	1,785	-	2,592
<b>Total</b>	<b>49,419</b>	<b>13,516</b>	<b>14,810</b>	<b>77,745</b>	<b>53,639</b>	<b>16,813</b>	<b>15,645</b>	<b>86,097</b>	<b>58,212</b>	<b>19,678</b>	<b>16,348</b>	<b>94,238</b>	<b>62,509</b>	<b>23,856</b>	<b>16,427</b>	<b>102,792</b>

Allocations Out	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field & Meter Reading	238	18	-	256	175	10	-	185	175	10	-	185	220	12	-	232
CS - Information	326	19	-	345	328	24	-	352	339	24	-	363	520	24	-	544
CS - Office Operations	928	235	0	1,163	948	234	0	1,183	948	234	0	1,183	948	234	0	1,183
CS - Technologies, Policies & Solutions	155	97	-	252	305	126	-	431	369	187	-	556	389	228	-	617
Engineering, Emergency Services & Land	1,037	272	-	1,309	1,408	479	-	1,886	1,533	541	-	2,075	1,630	457	-	2,086
Environmental	28	19	-	47	31	20	-	51	34	24	-	58	34	23	-	57
Fleet & Facilities	70	357	-	427	71	357	-	427	71	357	-	427	71	357	-	427
Gas Distribution	533	90	-	623	506	89	-	594	506	89	-	594	546	453	-	998
Gas Transmission	417	64	-	481	421	78	-	498	456	89	-	545	533	124	-	657
HR, Disability, Workers Comp & Safety	273	50	-	323	238	34	-	272	274	36	-	309	218	33	-	252
Information Technology	4,396	328	-	4,724	3,990	288	-	4,278	4,521	564	-	5,085	5,013	617	-	5,630
Real Estate	-	(3)	704	701	-	-	729	729	-	-	749	749	-	-	769	769
Reg Aff/A&F/Legal/Ext Aff	1,289	82	-	1,371	1,427	144	-	1,571	1,463	147	-	1,610	1,463	147	-	1,610
Risk Management	-	-	-	-	99	-	-	99	197	-	-	197	197	-	-	197
<b>Total</b>	<b>9,690</b>	<b>1,626</b>	<b>705</b>	<b>12,021</b>	<b>9,945</b>	<b>1,881</b>	<b>730</b>	<b>12,556</b>	<b>10,885</b>	<b>2,301</b>	<b>750</b>	<b>13,935</b>	<b>11,780</b>	<b>2,709</b>	<b>769</b>	<b>15,258</b>

Retained	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field & Meter Reading	1,223	92	-	1,315	1,635	103	-	1,739	1,635	103	-	1,739	2,056	120	-	2,175
CS - Information	2,419	147	-	2,566	2,563	291	-	2,854	2,647	291	-	2,939	2,563	291	-	2,854
CS - Office Operations	3,821	1,014	4	4,839	3,831	1,014	4	4,849	3,831	1,014	4	4,849	3,831	1,014	4	4,849
CS - Technologies, Policies & Solutions	2,042	2,693	-	4,735	3,156	2,816	-	5,973	3,635	3,316	-	6,951	3,804	3,722	-	7,526
Engineering, Emergency Services & Land	10,345	3,172	-	13,517	11,246	4,302	-	15,548	12,263	4,589	-	16,853	13,143	3,949	-	17,092
Environmental	1,706	1,109	-	2,815	1,839	1,165	-	3,003	2,032	1,430	-	3,462	2,032	1,379	-	3,410
Fleet & Facilities	1,087	1,966	-	3,053	1,086	1,966	-	3,052	1,086	1,966	-	3,052	1,086	1,966	-	3,052
Gas Distribution	2,451	338	-	2,789	2,478	337	-	2,816	2,478	337	-	2,816	2,888	4,023	-	6,912
Gas Transmission	2,692	451	-	3,143	2,822	609	-	3,430	3,181	696	-	3,877	3,701	934	-	4,635
HR, Disability, Workers Comp & Safety	1,513	213	-	1,726	1,548	228	-	1,776	1,512	227	-	1,739	1,567	229	-	1,796
Information Technology	6,539	728	-	7,267	6,949	768	-	7,717	8,021	1,187	-	9,208	9,055	1,299	-	10,354
Real Estate	-	(294)	14,102	13,808	-	-	14,912	14,912	-	-	15,595	15,595	-	-	15,654	15,654
Reg Aff/A&F/Legal/Ext Aff	3,891	259	-	4,150	4,234	422	-	4,656	4,394	436	-	4,830	4,394	436	-	4,830
Risk Management	-	-	-	-	306	910	-	1,216	610	1,785	-	2,395	610	1,785	-	2,395
<b>Total</b>	<b>39,729</b>	<b>11,890</b>	<b>14,105</b>	<b>65,724</b>	<b>43,695</b>	<b>14,932</b>	<b>14,915</b>	<b>73,542</b>	<b>47,327</b>	<b>17,377</b>	<b>15,598</b>	<b>80,303</b>	<b>50,729</b>	<b>21,147</b>	<b>15,658</b>	<b>87,534</b>

**SCG Shared Services Summary (Direct Costs)**  
**For Years 2013-2016**  
 (\$2013 Thousands)

Functional Area	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Information	44	15	-	58	61	18	-	78	61	18	-	78	61	18	-	78
CS - Operations, Information & Technologies	483	175	-	657	532	216	-	748	532	216	-	748	532	216	-	748
Engineering	6	1	-	7	35	1	-	35	65	2	-	66	78	2	-	79
Environmental	155	44	-	199	343	57	-	400	343	57	-	400	343	57	-	400
HR, Disability, Workers Comp & Safety	150	8	-	158	176	10	-	185	176	10	-	185	186	10	-	196
Information Technology	11,759	26,477	-	38,236	12,208	26,828	-	39,035	12,855	29,669	-	42,525	13,503	33,790	-	47,293
Real Estate, Land & Facilities	-	353	-	353	95	357	-	452	95	357	-	452	95	357	-	452
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,200	427	-	2,627	2,229	432	-	2,662	2,229	432	-	2,662	2,229	432	-	2,662
Risk Management	35	5	-	40	307	31	-	338	395	31	-	426	395	31	-	426
Supply Management & Supplier Diversity	825	11	-	836	805	42	-	847	805	42	-	847	805	42	-	847
<b>Total</b>	<b>15,656</b>	<b>27,516</b>	<b>-</b>	<b>43,172</b>	<b>16,790</b>	<b>27,992</b>	<b>-</b>	<b>44,782</b>	<b>17,556</b>	<b>30,834</b>	<b>-</b>	<b>48,390</b>	<b>18,227</b>	<b>34,955</b>	<b>-</b>	<b>53,182</b>

Functional Area	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field & Meter Reading	1,223	92	-	1,315	1,635	103	-	1,739	1,635	103	-	1,739	2,056	120	-	2,175
CS - Information	2,463	162	-	2,625	2,624	309	-	2,933	2,708	309	-	3,017	2,624	309	-	2,933
CS - Office Operations	4,304	1,189	4	5,496	4,364	1,230	4	5,598	4,364	1,230	4	5,598	4,364	1,230	4	5,598
CS - Technologies, Policies & Solutions	2,042	2,693	-	4,735	3,156	2,816	-	5,973	3,635	3,316	-	6,951	3,804	3,722	-	7,526
Engineering, Emergency Services & Land	10,351	3,173	-	13,524	11,281	4,303	-	15,583	12,328	4,591	-	16,919	13,221	3,951	-	17,171
Environmental	1,861	1,154	-	3,014	2,182	1,222	-	3,403	2,375	1,487	-	3,862	2,375	1,436	-	3,810
Fleet & Facilities	1,087	1,966	-	3,053	1,086	1,966	-	3,052	1,086	1,966	-	3,052	1,086	1,966	-	3,052
Gas Distribution	2,451	338	-	2,789	2,478	337	-	2,816	2,478	337	-	2,816	2,888	4,023	-	6,912
Gas Transmission	2,692	451	-	3,143	2,822	609	-	3,430	3,181	696	-	3,877	3,701	934	-	4,635
HR, Disability, Workers Comp & Safety	1,663	221	-	1,884	1,723	238	-	1,961	1,688	237	-	1,924	1,753	239	-	1,992
Information Technology	18,298	27,205	-	45,503	19,156	27,596	-	46,752	20,877	30,856	-	51,733	22,558	35,089	-	57,647
Real Estate	-	60	14,102	14,162	95	357	14,912	15,364	95	357	15,595	16,047	95	357	15,654	16,107
Reg Aff/A&F/Legal/Ext Aff	6,091	686	-	6,777	6,463	855	-	7,318	6,623	868	-	7,491	6,623	868	-	7,491
Risk Management	35	5	-	40	614	941	-	1,555	1,005	1,816	-	2,821	1,005	1,816	-	2,821
Supply Management & Supplier Diversity	825	11	-	836	805	42	-	847	805	42	-	847	805	42	-	847
<b>Total</b>	<b>55,384</b>	<b>39,406</b>	<b>14,105</b>	<b>108,896</b>	<b>60,485</b>	<b>42,924</b>	<b>14,915</b>	<b>118,324</b>	<b>64,883</b>	<b>48,212</b>	<b>15,598</b>	<b>128,693</b>	<b>68,956</b>	<b>56,102</b>	<b>15,658</b>	<b>140,716</b>

**SCG Overheads**  
**For Years 2013 - 2016**  
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs			Total	Overheads			Total	Fully Loaded Costs			Total
2013	L	NL	NSE		L	NL	NSE		L	NL	NSE	
Retained	39,729	11,890	14,105	65,724	-	-	-	-	39,729	11,890	14,105	65,724
Allocations Out:												
SDG&E												
CS - Field & Meter Reading	238	18	-	256	189	4	-	192	427	22	-	449
CS - Information	326	19	-	345	258	4	-	262	583	23	-	606
CS - Office Operations	928	235	0	1,163	734	51	0	785	1,662	286	1	1,948
CS - Technologies, Policies & Solutions	155	97	-	252	122	21	-	143	277	118	-	395
Engineering, Emergency Services & Land	1,036	270	-	1,306	820	58	-	878	1,855	328	-	2,184
Environmental	28	19	-	47	22	4	-	26	51	23	-	73
Fleet & Facilities	59	320	-	380	47	69	-	116	107	389	-	496
Gas Distribution	533	90	-	623	422	19	-	441	955	109	-	1,064
Gas Transmission	417	64	-	481	330	14	-	344	747	78	-	825
HR, Disability, Workers Comp & Safety	251	46	-	297	198	10	-	208	449	56	-	505
Information Technology	4,035	297	-	4,332	3,193	64	-	3,257	7,228	361	-	7,589
Real Estate	-	(1)	544	543	-	(0)	118	117	-	(1)	662	661
Reg Aff/A&F/Legal/Ext Aff	1,247	76	-	1,323	987	17	-	1,003	2,234	93	-	2,327
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Total SDG&E	9,252	1,551	545	11,348	7,321	335	118	7,774	16,573	1,886	663	19,122
Corporate Center												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	-	-	-	-	-	-	-	-	-	-	-	-
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	-	2	-	2	-	0	-	0	-	2	-	2
Environmental	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Facilities	11	37	-	48	10	8	-	18	21	45	-	65
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	14	2	-	17	12	1	-	13	27	3	-	30
Information Technology	335	30	-	365	292	6	-	298	627	36	-	663
Real Estate	-	(2)	160	157	-	(1)	35	34	-	(3)	194	191
Reg Aff/A&F/Legal/Ext Aff	42	5	-	47	36	1	-	38	78	7	-	85
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Total Corporate Center	402	74	160	636	350	16	35	401	752	90	194	1,037
Unregulated												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	-	-	-	-	-	-	-	-	-	-	-	-
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	1	-	-	1	1	-	-	1	2	-	-	2
Environmental	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	8	1	-	9	7	0	-	8	16	1	-	17
Information Technology	26	1	-	27	23	0	-	23	49	1	-	50
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-
Reg Aff/A&F/Legal/Ext Aff	-	-	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Total Unregulated	36	2	-	37	31	0	-	32	67	2	-	69
Total Allocations Out:	9,690	1,626	705	12,021	7,703	351	152	8,206	17,393	1,978	857	20,228
Total SCG Shared Service Forecast	49,419	13,516	14,810	77,745	7,703	351	152	8,206	57,122	13,867	14,962	85,951

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor OH %	NSE OH %
SDG&E	2013	79.1%	21.6%	21.6%
Corporate Center/Unregulated	2013	87.1%	21.6%	21.6%

**SCG Overheads**  
**For Years 2013 - 2016**  
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs			Total	Overheads			Total	Fully Loaded Costs			Total
L	NL	NSE	L		NL	NSE	L		NL	NSE		
<b>2014</b>												
Retained	43,695	14,932	14,915	73,542	-	-	-	-	43,695	14,932	14,915	73,542
Allocations Out:												
SDG&E												
CS - Field & Meter Reading	175	10	-	185	138	2	-	141	313	12	-	325
CS - Information	328	24	-	351	259	5	-	265	587	29	-	616
CS - Office Operations	948	234	0	1,183	750	51	0	801	1,697	285	1	1,983
CS - Technologies, Policies & Solutions	305	126	-	431	241	27	-	269	546	153	-	700
Engineering, Emergency Services & Land	1,395	474	-	1,869	1,104	102	-	1,206	2,499	576	-	3,075
Environmental	31	20	-	50	24	4	-	28	55	24	-	79
Fleet & Facilities	60	320	-	380	47	69	-	116	107	389	-	496
Gas Distribution	506	89	-	594	400	19	-	419	906	108	-	1,014
Gas Transmission	421	78	-	498	333	17	-	350	753	94	-	848
HR, Disability, Workers Comp & Safety	161	11	-	172	128	2	-	130	289	13	-	302
Information Technology	3,620	258	-	3,878	2,865	56	-	2,921	6,485	314	-	6,799
Real Estate	-	-	562	562	-	-	121	121	-	-	683	683
Reg Aff/A&F/Legal/Ext Aff	1,339	132	-	1,471	1,060	28	-	1,088	2,399	160	-	2,559
Risk Management	99	-	-	99	78	-	-	78	176	-	-	176
Total SDG&E	9,386	1,774	562	11,722	7,428	383	121	7,933	16,814	2,157	683	19,655
Corporate Center												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	-	-	-	-	-	-	-	-	-	-	-	-
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	-	0	-	0	-	0	-	0	-	0	-	0
Environmental	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Facilities	11	37	-	48	10	8	-	18	21	45	-	65
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	72	23	-	95	63	5	-	68	135	28	-	163
Information Technology	336	29	-	365	292	6	-	299	628	35	-	663
Real Estate	-	-	168	168	-	-	36	36	-	-	204	204
Reg Aff/A&F/Legal/Ext Aff	79	12	-	90	68	3	-	71	147	14	-	161
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Total Corporate Center	497	101	168	766	433	22	36	491	930	123	204	1,257
Unregulated												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	-	-	-	-	-	-	-	-	-	-	-	-
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	13	4	-	17	11	1	-	12	24	5	-	29
Environmental	0	-	-	0	0	-	-	0	1	-	-	1
Fleet & Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	5	0	-	5	4	0	-	4	9	0	-	9
Information Technology	34	1	-	35	30	0	-	30	64	1	-	66
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-
Reg Aff/A&F/Legal/Ext Aff	9	1	-	10	8	0	-	8	18	1	-	18
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Total Unregulated	61	6	-	68	54	1	-	55	115	8	-	123
Total Allocations Out:	9,945	1,881	730	12,556	7,914	407	158	8,479	17,859	2,288	888	21,034
Total SCG Shared Service Forecast	53,639	16,813	15,645	86,097	7,914	407	158	8,479	61,554	17,220	15,803	94,576

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor OH		NSE OH %
			%	%	
SDG&E	2014	79.1%	21.6%	21.6%	
Corporate Center/Unregulated	2014	87.1%	21.6%	21.6%	

**SCG Overheads**  
**For Years 2013 - 2016**  
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs			Total	Overheads			Total	Fully Loaded Costs			Total
L	NL	NSE	L		NL	NSE	L		NL	NSE		
<b>2015</b>												
Retained	47,327	17,377	15,598	80,303	-	-	-	-	47,327	17,377	15,598	80,303
Allocations Out:												
SDG&E												
CS - Field & Meter Reading	175	10	-	185	138	2	-	141	313	12	-	325
CS - Information	339	24	-	363	269	5	-	274	608	29	-	637
CS - Office Operations	948	234	0	1,183	750	51	0	801	1,698	285	1	1,984
CS - Technologies, Policies & Solutions	369	187	-	556	292	40	-	333	661	227	-	889
Engineering, Emergency Services & Land	1,521	537	-	2,057	1,204	116	-	1,320	2,725	653	-	3,378
Environmental	34	24	-	58	27	5	-	32	61	29	-	90
Fleet & Facilities	60	320	-	380	47	69	-	116	107	389	-	496
Gas Distribution	506	89	-	594	400	19	-	420	906	108	-	1,014
Gas Transmission	456	89	-	545	361	19	-	380	817	108	-	925
HR, Disability, Workers Comp & Safety	197	12	-	209	156	3	-	158	353	15	-	367
Information Technology	4,122	512	-	4,634	3,264	111	-	3,374	7,385	623	-	8,008
Real Estate	-	-	575	575	-	-	124	124	-	-	699	699
Reg Aff/A&F/Legal/Ext Aff	1,373	135	-	1,507	1,087	29	-	1,116	2,460	164	-	2,623
Risk Management	197	-	-	197	156	-	-	156	353	-	-	353
<b>Total SDG&amp;E</b>	<b>10,295</b>	<b>2,172</b>	<b>575</b>	<b>13,041</b>	<b>8,151</b>	<b>469</b>	<b>124</b>	<b>8,745</b>	<b>18,446</b>	<b>2,641</b>	<b>700</b>	<b>21,787</b>
Corporate Center												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	-	-	-	-	-	-	-	-	-	-	-	-
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	-	0	-	0	-	0	-	0	-	0	-	0
Environmental	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Facilities	11	37	-	48	10	8	-	18	21	45	-	65
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	72	23	-	95	63	5	-	68	135	28	-	163
Information Technology	361	50	-	412	315	11	-	326	676	61	-	737
Real Estate	-	-	175	175	-	-	38	38	-	-	212	212
Reg Aff/A&F/Legal/Ext Aff	81	12	-	92	70	3	-	73	151	14	-	165
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Corporate Center</b>	<b>525</b>	<b>122</b>	<b>175</b>	<b>822</b>	<b>457</b>	<b>26</b>	<b>38</b>	<b>522</b>	<b>982</b>	<b>149</b>	<b>212</b>	<b>1,344</b>
Unregulated												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	-	-	-	-	-	-	-	-	-	-	-	-
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	13	4	-	17	11	1	-	12	24	5	-	29
Environmental	0	-	-	0	0	-	-	0	1	-	-	1
Fleet & Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	5	0	-	5	4	0	-	4	9	0	-	9
Information Technology	38	2	-	39	33	0	-	33	71	2	-	73
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-
Reg Aff/A&F/Legal/Ext Aff	9	1	-	10	8	0	-	8	18	1	-	18
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Unregulated</b>	<b>65</b>	<b>7</b>	<b>-</b>	<b>72</b>	<b>57</b>	<b>1</b>	<b>-</b>	<b>58</b>	<b>122</b>	<b>8</b>	<b>-</b>	<b>130</b>
<b>Total Allocations Out:</b>	<b>10,885</b>	<b>2,301</b>	<b>750</b>	<b>13,935</b>	<b>8,665</b>	<b>497</b>	<b>162</b>	<b>9,325</b>	<b>19,550</b>	<b>2,798</b>	<b>912</b>	<b>23,260</b>
<b>Total SCG Shared Service Forecast</b>	<b>58,212</b>	<b>19,678</b>	<b>16,348</b>	<b>94,238</b>	<b>8,665</b>	<b>497</b>	<b>162</b>	<b>9,325</b>	<b>66,877</b>	<b>20,175</b>	<b>16,510</b>	<b>103,563</b>

Overhead Rates:

Bill To Company	Year	NonLabor OH		NSE
		Labor OH %	%	OH %
SDG&E	2015	79.2%	21.6%	21.6%
Corporate Center/Unregulated	2015	87.1%	21.6%	21.6%



**SCG Overheads**  
**For Years 2013 - 2016**  
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>2016</b>												
Retained	50,729	21,147	15,658	87,534	-	-	-	-	50,729	21,147	15,658	87,534
Allocations Out:												
SDG&E												
CS - Field & Meter Reading	220	12	-	231	174	3	-	177	394	14	-	408
CS - Information	328	24	-	351	260	5	-	265	588	29	-	616
CS - Office Operations	948	234	0	1,183	751	51	0	801	1,698	285	1	1,984
CS - Technologies, Policies & Solutions	389	228	-	617	308	49	-	357	697	278	-	975
Engineering, Emergency Services & Land	1,617	452	-	2,069	1,281	98	-	1,379	2,899	550	-	3,448
Environmental	34	23	-	57	27	5	-	32	61	28	-	89
Fleet & Facilities	60	320	-	380	47	69	-	116	107	389	-	496
Gas Distribution	546	453	-	998	432	98	-	530	978	550	-	1,529
Gas Transmission	533	124	-	657	422	27	-	449	955	151	-	1,106
HR, Disability, Workers Comp & Safety	142	10	-	151	112	2	-	114	254	12	-	266
Information Technology	4,587	562	-	5,149	3,634	121	-	3,755	8,221	683	-	8,904
Real Estate	-	-	592	592	-	-	128	128	-	-	720	720
Reg Aff/A&F/Legal/Ext Aff	1,373	135	-	1,507	1,087	29	-	1,117	2,460	164	-	2,624
Risk Management	197	-	-	197	156	-	-	156	353	-	-	353
<b>Total SDG&amp;E</b>	<b>10,971</b>	<b>2,576</b>	<b>593</b>	<b>14,140</b>	<b>8,691</b>	<b>557</b>	<b>128</b>	<b>9,377</b>	<b>19,663</b>	<b>3,133</b>	<b>721</b>	<b>23,517</b>
Corporate Center												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	192	-	-	192	167	-	-	167	359	-	-	359
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	-	0	-	0	-	0	-	0	-	0	-	0
Environmental	-	-	-	-	-	-	-	-	-	-	-	-
Fleet & Facilities	11	37	-	48	10	8	-	18	21	45	-	65
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	72	23	-	95	63	5	-	68	135	28	-	163
Information Technology	385	53	-	438	335	12	-	347	720	65	-	785
Real Estate	-	-	176	176	-	-	38	38	-	-	215	215
Reg Aff/A&F/Legal/Ext Aff	81	12	-	92	70	3	-	73	151	14	-	165
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Corporate Center</b>	<b>741</b>	<b>126</b>	<b>176</b>	<b>1,042</b>	<b>645</b>	<b>27</b>	<b>38</b>	<b>711</b>	<b>1,386</b>	<b>153</b>	<b>215</b>	<b>1,753</b>
Unregulated												
CS - Field & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-
CS - Information	-	-	-	-	-	-	-	-	-	-	-	-
CS - Office Operations	-	-	-	-	-	-	-	-	-	-	-	-
CS - Technologies, Policies & Solutions	-	-	-	-	-	-	-	-	-	-	-	-
Engineering, Emergency Services & Land	13	4	-	17	11	1	-	12	24	5	-	29
Environmental	0	-	-	0	0	-	-	0	1	-	-	1
Fleet & Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	5	0	-	5	4	0	-	4	9	0	-	9
Information Technology	41	2	-	43	36	0	-	36	77	2	-	79
Real Estate	-	-	-	-	-	-	-	-	-	-	-	-
Reg Aff/A&F/Legal/Ext Aff	9	1	-	10	8	0	-	8	18	1	-	18
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Unregulated</b>	<b>68</b>	<b>7</b>	<b>-</b>	<b>75</b>	<b>59</b>	<b>2</b>	<b>-</b>	<b>61</b>	<b>128</b>	<b>9</b>	<b>-</b>	<b>136</b>
<b>Total Allocations Out:</b>	<b>11,780</b>	<b>2,709</b>	<b>769</b>	<b>15,258</b>	<b>9,396</b>	<b>586</b>	<b>166</b>	<b>10,148</b>	<b>21,176</b>	<b>3,294</b>	<b>935</b>	<b>25,406</b>
<b>Total SCG Shared Service Forecast</b>	<b>62,509</b>	<b>23,856</b>	<b>16,427</b>	<b>102,792</b>	<b>9,396</b>	<b>586</b>	<b>166</b>	<b>10,148</b>	<b>71,905</b>	<b>24,442</b>	<b>16,593</b>	<b>112,940</b>

Overhead Rates:

Bill To Company	Year	NonLabor OH		NSE
		Labor OH %	%	OH %
SDG&E	2016	79.2%	21.6%	21.6%
Corporate Center/Unregulated	2016	87.2%	21.6%	21.6%

**SCG Shared Services Summary (Retained and Allocations In)  
For Years 2013 - 2016  
(\$2013 Thousands)**

	(a) Direct Costs				(b) Overheads				(c)=(a)+(b) Fully Loaded Costs				
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016	
<b>Total Company Summary</b>													
Retained	65,724	73,542	80,303	87,534	-	-	-	-	65,724	73,542	80,303	87,534	
Allocations In SDG&E	43,172	44,782	48,390	53,182	18,241	19,257	20,473	21,887	61,413	64,039	68,863	75,069	
Overhead Credit Gross	-	-	-	-	(8,206)	(8,479)	(9,325)	(10,148)	(8,206)	(8,479)	(9,325)	(10,148)	
Less Payroll Tax + Supp Ldr	-	-	-	-	767	797	873	963	767	797	873	963	
Adjusted Overhead Credit	-	-	-	-	(7,439)	(7,682)	(8,452)	(9,185)	(7,439)	(7,682)	(8,453)	(9,185)	
<b>Total Net Shared Service O&amp;M</b>	<b>108,896</b>	<b>118,324</b>	<b>128,693</b>	<b>140,716</b>	<b>10,801</b>	<b>11,576</b>	<b>12,021</b>	<b>12,702</b>	<b>119,697</b>	<b>129,899</b>	<b>140,713</b>	<b>153,418</b>	

<b>Functional Area Detail</b> <i>Retained</i>	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
CS - Field & Meter Reading	1,315	1,739	1,739	2,175	-	-	-	-	1,315	1,739	1,739	2,175
CS - Information	2,566	2,854	2,939	2,854	-	-	-	-	2,566	2,854	2,939	2,854
CS - Office Operations	4,839	4,849	4,849	4,849	-	-	-	-	4,839	4,849	4,849	4,849
CS - Technologies, Policies & Solutions	4,735	5,973	6,951	7,526	-	-	-	-	4,735	5,973	6,951	7,526
Engineering, Emergency Services & Land	13,517	15,548	16,853	17,092	-	-	-	-	13,517	15,548	16,853	17,092
Environmental	2,815	3,003	3,462	3,410	-	-	-	-	2,815	3,003	3,462	3,410
Fleet & Facilities	3,053	3,052	3,052	3,052	-	-	-	-	3,053	3,052	3,052	3,052
Gas Distribution	2,789	2,816	2,816	6,912	-	-	-	-	2,789	2,816	2,816	6,912
Gas Transmission	3,143	3,430	3,877	4,635	-	-	-	-	3,143	3,430	3,877	4,635
HR, Disability, Workers Comp & Safety	1,726	1,776	1,739	1,796	-	-	-	-	1,726	1,776	1,739	1,796
Information Technology	7,267	7,717	9,208	10,354	-	-	-	-	7,267	7,717	9,208	10,354
Real Estate	13,808	14,912	15,595	15,654	-	-	-	-	13,808	14,912	15,595	15,654
Reg Aff/A&F/Legal/Ext Aff	4,150	4,656	4,830	4,830	-	-	-	-	4,150	4,656	4,830	4,830
Risk Management	-	1,216	2,395	2,395	-	-	-	-	-	1,216	2,395	2,395
<b>Total Retained</b>	<b>65,724</b>	<b>73,542</b>	<b>80,303</b>	<b>87,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,724</b>	<b>73,542</b>	<b>80,303</b>	<b>87,534</b>

<b>Allocations In</b> From SDG&E	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
CS - Information	58	78	78	78	38	52	52	52	96	131	131	131
CS - Operations, Information & Technologies	657	748	748	748	422	470	470	471	1,079	1,219	1,219	1,219
Engineering	7	35	66	79	5	28	52	63	12	63	119	142
Environmental	199	400	400	400	133	286	286	286	332	686	686	686
HR, Disability, Workers Comp & Safety	158	185	185	196	121	142	142	151	280	328	328	346
Information Technology	38,236	39,035	42,525	47,293	14,915	15,355	16,474	17,865	53,152	54,390	58,999	65,159
Real Estate, Land & Facilities	353	452	452	452	74	151	151	151	427	603	603	603
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,627	2,662	2,662	2,662	1,844	1,870	1,871	1,873	4,471	4,532	4,533	4,535
Risk Management	40	338	426	426	29	252	322	322	69	590	747	748
Supply Management & Supplier Diversity	836	847	847	847	659	651	652	652	1,495	1,498	1,498	1,499
<b>Total Allocations In</b>	<b>43,172</b>	<b>44,782</b>	<b>48,390</b>	<b>53,182</b>	<b>18,241</b>	<b>19,257</b>	<b>20,473</b>	<b>21,887</b>	<b>61,413</b>	<b>64,039</b>	<b>68,863</b>	<b>75,069</b>

**SCG Shared Services Summary (Retained and Allocations In)**  
**For Years 2013 - 2016**  
(\$2013 Thousands)

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
<b>Shared Service O&amp;M</b>												
CS - Field & Meter Reading	1,315	1,739	1,739	2,175	-	-	-	-	1,315	1,739	1,739	2,175
CS - Information	2,625	2,933	3,017	2,933	38	52	52	52	2,663	2,985	3,069	2,985
CS - Office Operations	5,496	5,598	5,598	5,598	422	470	470	471	5,918	6,068	6,068	6,069
CS - Technologies, Policies & Solutions	4,735	5,973	6,951	7,526	-	-	-	-	4,735	5,973	6,951	7,526
Engineering, Emergency Services & Land	13,524	15,583	16,919	17,171	5	28	52	63	13,529	15,611	16,971	17,234
Environmental	3,014	3,403	3,862	3,810	133	286	286	286	3,147	3,689	4,148	4,097
Fleet & Facilities	3,053	3,052	3,052	3,052	-	-	-	-	3,053	3,052	3,052	3,052
Gas Distribution	2,789	2,816	2,816	6,912	-	-	-	-	2,789	2,816	2,816	6,912
Gas Transmission	3,143	3,430	3,877	4,635	-	-	-	-	3,143	3,430	3,877	4,635
HR, Disability, Workers Comp & Safety	1,884	1,961	1,924	1,992	121	142	142	151	2,005	2,104	2,066	2,143
Information Technology	45,503	46,752	51,733	57,647	14,915	15,355	16,474	17,865	60,419	62,107	68,207	75,512
Real Estate	14,162	15,364	16,047	16,107	74	151	151	151	14,236	15,514	16,198	16,257
Reg Aff/A&F/Legal/Ext Aff	6,777	7,318	7,491	7,491	1,844	1,870	1,871	1,873	8,621	9,188	9,363	9,365
Risk Management	40	1,555	2,821	2,821	29	252	322	322	69	1,807	3,143	3,143
Supply Management & Supplier Diversity	836	847	847	847	659	651	652	652	1,495	1,498	1,498	1,499
<b>Total Shared Service O&amp;M</b>	<b>108,896</b>	<b>118,324</b>	<b>128,693</b>	<b>140,716</b>	<b>18,241</b>	<b>19,257</b>	<b>20,473</b>	<b>21,887</b>	<b>127,137</b>	<b>137,581</b>	<b>149,166</b>	<b>162,603</b>
Overhead Credit	-	-	-	-	(7,439)	(7,682)	(8,452)	(9,185)	(7,439)	(7,682)	(8,453)	(9,185)
<b>Total Net Shared Service O&amp;M</b>	<b>108,896</b>	<b>118,324</b>	<b>128,693</b>	<b>140,716</b>	<b>10,801</b>	<b>11,576</b>	<b>12,021</b>	<b>12,702</b>	<b>119,697</b>	<b>129,899</b>	<b>140,713</b>	<b>153,418</b>

**SCG Corporate Reallocation Costs  
For Years 2013 - 2016  
(\$2013 Thousands)**

**Corporate Reallocation  
Costs to Corporate Center**  
From SDG&E  
From SCG  
Total Costs to Corporate Center

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
	8,512	8,937	9,936	11,207	3,005	3,111	3,357	3,660	11,518	12,048.29	13,293	14,867
	636	766	822	1,042	401	491	522	711	1,037	1,257	1,344	1,753
<b>Total</b>	<b>9,148</b>	<b>9,703</b>	<b>10,758</b>	<b>12,249</b>	<b>3,406</b>	<b>3,602</b>	<b>3,878</b>	<b>4,371</b>	<b>12,554</b>	<b>13,306</b>	<b>14,637</b>	<b>16,620</b>

**Costs Allocated Back to Affiliates**

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
SDG&E	3,101	3,027	3,367	3,846	1,155	1,124	1,214	1,372	4,256	4,151	4,581	5,219
<b>SCG</b>	<b>2,636</b>	<b>2,950</b>	<b>3,281</b>	<b>3,736</b>	<b>981</b>	<b>1,095</b>	<b>1,183</b>	<b>1,333</b>	<b>3,617</b>	<b>4,045</b>	<b>4,464</b>	<b>5,069</b>
Unregulated	3,411	3,726	4,110	4,667	1,270	1,383	1,482	1,665	4,682	5,109	5,591	6,332
<b>Total</b>	<b>9,148</b>	<b>9,703</b>	<b>10,758</b>	<b>12,249</b>	<b>3,406</b>	<b>3,602</b>	<b>3,878</b>	<b>4,371</b>	<b>12,554</b>	<b>13,306</b>	<b>14,637</b>	<b>16,620</b>

**Reallocation Factors From Corporate Center**

BillToCo	2013	2014	2015	2016
SDG&E	33.90%	31.20%	31.30%	31.40%
SCG	28.81%	30.40%	30.50%	30.50%
Unregulated	37.29%	38.40%	38.20%	38.10%

Note: Difference due to rounding.

Southern California Gas Company  
100% Level By Functional Area / Cost Center  
For Years 2013 - 2016  
(\$2013 Thousands)

Functional Area	Witness	Cost Center	Cost Center Description	2013				2014				2015				2016			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
CS - FIELD & METER READING	Sara Franke	2200-0942 2200-0348 2200-2145 2200-2342	CS FIELD STAFF MANAGER CUSTOMER SERVICE FIELD TRAINING MANAGER GD SE SDGE PM QUALITY ASSURANCE - SUPPORT	1,461	110	-	1,571	1,810	113	-	1,924	1,810	113	-	1,924	2,275	131	-	2,407
<b>CS - FIELD &amp; METER READING Total</b>				<b>1,461</b>	<b>110</b>	<b>-</b>	<b>1,571</b>	<b>1,810</b>	<b>113</b>	<b>-</b>	<b>1,924</b>	<b>1,810</b>	<b>113</b>	<b>-</b>	<b>1,924</b>	<b>2,275</b>	<b>131</b>	<b>-</b>	<b>2,407</b>
CS - INFORMATION	Ann D. Ayres	2200-0246 2200-0328 2200-0330 2200-2158 2200-2282 2200-2329	ENERGY MARKETS & CAPACITY PRODUCTS - DIRECTOR CAPACITY PRODUCTS SUPPORT CAPACITY PRODUCTS STAFF GAS SCHEDULING VP CUSTOMER SOLUTIONS GAS TRANSMISSION PLANNING	624	15	-	639	710	26	-	736	710	26	-	736	710	26	-	736
<b>CS - INFORMATION Total</b>				<b>624</b>	<b>15</b>	<b>-</b>	<b>639</b>	<b>710</b>	<b>26</b>	<b>-</b>	<b>736</b>	<b>710</b>	<b>26</b>	<b>-</b>	<b>736</b>	<b>710</b>	<b>26</b>	<b>-</b>	<b>736</b>
CS - OFFICE OPERATIONS	Evan D. Goldman	2200-0354 2200-0355 2200-2240 2200-2247	MAJOR MARKET CREDIT AND COLLECTIONS PAYMENT PROCESSING SR VP CUSTOMER INNOVATION/BUS STRATEGY MANAGER OF REMITTANCE PROCESSING	1,182	306	-	1,488	1,212	306	-	1,518	1,212	306	-	1,518	1,212	306	-	1,518
<b>CS - OFFICE OPERATIONS Total</b>				<b>1,182</b>	<b>306</b>	<b>-</b>	<b>1,488</b>	<b>1,212</b>	<b>306</b>	<b>-</b>	<b>1,518</b>	<b>1,212</b>	<b>306</b>	<b>-</b>	<b>1,518</b>	<b>1,212</b>	<b>306</b>	<b>-</b>	<b>1,518</b>
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	Jeffrey G. Reed	2200-2190 2200-0234 2200-2229 2200-2286 2200-2288 2200-2396	PLANNING & DEVELOPMENT DIRECTOR - SCG NGV PROGRAM BUSINESS STRATEGY AND DEVELOPMENT BIOFUELS AND LOW-CARBON RESOURCES MARKET DEVELOPMENT ENVIRONMENTAL AFFAIRS POLICY AND ENVIRONMENTAL SOLUTIONS	618	815	-	1,433	816	878	-	1,694	1,002	843	-	1,845	1,111	1,161	-	2,272
<b>CS - TECHNOLOGIES, POLICIES &amp; SOLUTIONS Total</b>				<b>618</b>	<b>815</b>	<b>-</b>	<b>1,433</b>	<b>816</b>	<b>878</b>	<b>-</b>	<b>1,694</b>	<b>1,002</b>	<b>843</b>	<b>-</b>	<b>1,845</b>	<b>1,111</b>	<b>1,161</b>	<b>-</b>	<b>2,272</b>
ENGINEERING, EMERGENCY SERVICES & LAND	Raymond K. Stanford	2200-0611 2200-2487 2200-0225 2200-0300 2200-0302 2200-0303 2200-0306 2200-0308 2200-0309 2200-0310 2200-0311 2200-0312 2200-0318 2200-0321 2200-0322 2200-0323 2200-0799 2200-1716 2200-2022 2200-2248 2200-2376 2200-2377 2200-2417 2200-2473	GAS SAFETY OPERATIONS ELECTRIC DESIGN & ENGINEERING USS - VP GAS ENGINEERING AND SYSTEM INTEGRITY DIR ENG & TECH SERVICES BUSINESS PROCESS & INFOGRAPHICS SOLUTIONS CADD APPLICATIONS WORK MANAGEMENT & DATABASES DEVELOPMENT CONTRACT MAINTENANCE MEAS REG & CONTR MGR & SPECIAL PROJECTS MEASUREMENT & DESIGN MEASUREMENT TECHNOLOGIES MEASUREMENT FIELD SUPPORT ENGINEERING DESIGN MANAGER MECHANICAL DESIGN PIPELINE DESIGN & GAS STANDARDS PLANNING & DEVELOPMENT INSTRUMENT REPAIR & FIELD MAINT SUPV EAC CHEMICAL SECTION 2200-0320 MATERIALS & QUALITY MEAS AND REG STANDARDS/MAT AND BTU DISTR ESS GIS HIGH PRESSURE & DISTRIBUTION ENG SHARED PUBLIC AWARENESS ACTIVITIES PIPELINE SAFETY & COMPLIANCE MANAGER	2,197	2,790	-	4,987	3,461	2,942	-	6,404	4,004	3,502	-	7,507	4,192	3,950	-	8,143
<b>ENGINEERING, EMERGENCY SERVICES &amp; LAND Total</b>				<b>2,197</b>	<b>2,790</b>	<b>-</b>	<b>4,987</b>	<b>3,461</b>	<b>2,942</b>	<b>-</b>	<b>6,404</b>	<b>4,004</b>	<b>3,502</b>	<b>-</b>	<b>7,507</b>	<b>4,192</b>	<b>3,950</b>	<b>-</b>	<b>8,143</b>
ENVIRONMENTAL	Jill Tracy	2200-2012 2200-2176	SCG ENVIRONMENTAL SERVICE DIRECTOR SCG ENVIRONMENTAL PROGRAMS	237	46	-	283	283	46	-	328	283	46	-	328	283	46	-	328
<b>ENVIRONMENTAL Total</b>				<b>237</b>	<b>46</b>	<b>-</b>	<b>283</b>	<b>283</b>	<b>46</b>	<b>-</b>	<b>328</b>	<b>283</b>	<b>46</b>	<b>-</b>	<b>328</b>	<b>283</b>	<b>46</b>	<b>-</b>	<b>328</b>
FLEET & FACILITIES	Carmen L. Herrera	2200-2093 2200-0696 2200-0735 2200-2246	GCT SDGE/CC TRANSPORTATION SUBSIDY - USS FACILITIES-MONTEREY PARK MGR FACILITIES GCT DIRECTOR SUPPORT SERVICES	324	1,853	-	2,177	324	1,853	-	2,177	324	1,853	-	2,177	324	1,853	-	2,177
<b>FLEET &amp; FACILITIES Total</b>				<b>324</b>	<b>1,853</b>	<b>-</b>	<b>2,177</b>	<b>324</b>	<b>1,853</b>	<b>-</b>	<b>2,177</b>	<b>324</b>	<b>1,853</b>	<b>-</b>	<b>2,177</b>	<b>324</b>	<b>1,853</b>	<b>-</b>	<b>2,177</b>
GAS DISTRIBUTION	Frank B. Ayala	2200-0305 2200-0431 2200-2023 2200-2144 2200-2344 2200-2345 2200-2360	ESS PRODUCTION SUPPORT FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT FIELD TECHNOLOGIES GAS OPERATIONS SERVICES OPERATOR QUALIFICATION DISTRIBUTION FIELD SERVICES MAINTENANCE PROCESS	724	189	-	913	724	189	-	913	724	189	-	913	724	189	-	913
<b>GAS DISTRIBUTION Total</b>				<b>724</b>	<b>189</b>	<b>-</b>	<b>913</b>	<b>724</b>	<b>189</b>	<b>-</b>	<b>913</b>	<b>724</b>	<b>189</b>	<b>-</b>	<b>913</b>	<b>724</b>	<b>189</b>	<b>-</b>	<b>913</b>
GAS TRANSMISSION	John L. Daaz	2200-0253 2200-0265 2200-2172 2200-2289	DIRECTOR GAS TRANSMISSION - USS GAS TRANSMISSION MANAGER - USS GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS GAS CONTROL & SCADA OPERATION GROUP - USS	302	15	-	317	318	26	-	344	318	26	-	344	318	26	-	344
<b>GAS TRANSMISSION Total</b>				<b>302</b>	<b>15</b>	<b>-</b>	<b>317</b>	<b>318</b>	<b>26</b>	<b>-</b>	<b>344</b>	<b>318</b>	<b>26</b>	<b>-</b>	<b>344</b>	<b>318</b>	<b>26</b>	<b>-</b>	<b>344</b>
HR, DISABILITY, WORKERS COMP & SAFETY	Mark L. Serrano	2200-0612 2200-2043 2200-2164 2200-2165 2200-2315 2200-2390 2200-0342 2200-2337 2200-2397 2200-2398 2200-2399	INSTRUCTIONAL DESIGN NORTH DIR HR SERVICES & ANALYSIS SCG HR RESEARCH & ANALYSIS SCG FMLA PROGRAM ORGANIZATIONAL DEVELOPMENT NORTH HR SDGE VP DIR PERF MGT & ORG HR DIVERSITY-SCG ECS SYSTEMS REPORTING ECS OPERATIONS ECS REGULATIONS/TRAINING	400	23	-	423	400	23	-	423	400	23	-	423	400	23	-	423
<b>HR, DISABILITY, WORKERS COMP &amp; SAFETY Total</b>				<b>400</b>	<b>23</b>	<b>-</b>	<b>423</b>	<b>400</b>	<b>23</b>	<b>-</b>	<b>423</b>	<b>400</b>	<b>23</b>	<b>-</b>	<b>423</b>	<b>400</b>	<b>23</b>	<b>-</b>	<b>423</b>
INFORMATION TECHNOLOGY	Christopher R. Olmsted	2200-2494 2200-2047 2200-2166 2200-2313 2200-2319 2200-2372 2200-2405 2200-2406	BI & ANALYTICS ENGINEERING IT ACCOUNT MANAGEMENT VP INFORMATION TECHNOLOGY SVP & CITO IT ENTERPRISE TRAINING AND COMM DIRECTOR IT SOCIAL GAS APPLICATIONS SCG APPS CUSTOMER SELF SERVICES DIRECTOR - COMPUTING INFRASTRUCTURE	46	19	-	65	46	19	-	65	46	19	-	65	46	19	-	65
<b>INFORMATION TECHNOLOGY Total</b>				<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>	<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>	<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>	<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>
<b>ENVIRONMENTAL</b>				<b>237</b>	<b>46</b>	<b>-</b>	<b>283</b>	<b>283</b>	<b>46</b>	<b>-</b>	<b>328</b>	<b>283</b>	<b>46</b>	<b>-</b>	<b>328</b>	<b>283</b>	<b>46</b>	<b>-</b>	<b>328</b>
<b>ENGINEERING, EMERGENCY SERVICES &amp; LAND Total</b>				<b>11,382</b>	<b>3,444</b>	<b>-</b>	<b>14,826</b>	<b>12,654</b>	<b>4,781</b>	<b>-</b>	<b>17,434</b>	<b>13,797</b>	<b>5,131</b>	<b>-</b>	<b>18,927</b>	<b>14,773</b>	<b>4,406</b>	<b>-</b>	<b>19,179</b>
<b>FLEET &amp; FACILITIES Total</b>				<b>1,157</b>	<b>2,323</b>	<b>-</b>	<b>3,480</b>	<b>1,157</b>	<b>2,322</b>	<b>-</b>	<b>3,479</b>	<b>1,157</b>	<b>2,322</b>	<b>-</b>	<b>3,479</b>	<b>1,157</b>	<b>2,322</b>	<b>-</b>	<b>3,479</b>
<b>GAS DISTRIBUTION Total</b>				<b>2,984</b>	<b>428</b>	<b>-</b>	<b>3,412</b>	<b>2,984</b>	<b>426</b>	<b>-</b>	<b>3,410</b>	<b>2,984</b>	<b>426</b>	<b>-</b>	<b>3,410</b>	<b>3,434</b>	<b>4,476</b>	<b>-</b>	<b>7,910</b>
<b>GAS TRANSMISSION Total</b>				<b>3,109</b>	<b>515</b>	<b>-</b>	<b>3,624</b>	<b>3,242</b>	<b>686</b>	<b>-</b>	<b>3,929</b>	<b>3,637</b>	<b>784</b>	<b>-</b>	<b>4,422</b>	<b>4,233</b>	<b>1,058</b>	<b>-</b>	<b>5,292</b>
<b>HR, DISABILITY, WORKERS COMP &amp; SAFETY Total</b>				<b>1,786</b>	<b>263</b>	<b>-</b>	<b>2,049</b>	<b>1,786</b>	<b>263</b>	<b>-</b>	<b>2,048</b>	<b>1,786</b>	<b>263</b>	<b>-</b>	<b>2,048</b>	<b>1,786</b>	<b>263</b>	<b>-</b>	<b>2,048</b>
<b>INFORMATION TECHNOLOGY Total</b>				<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>	<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>	<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>	<b>46</b>	<b>19</b>	<b>-</b>	<b>65</b>

Southern California Gas Company  
100% Level By Functional Area / Cost Center  
For Years 2013 - 2016  
(\$2013 Thousands)

Functional Area	Witness	Cost Center	Cost Center Description	2013				2014				2015				2016			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
		2200-2418	DIRECTOR - SCG APPLICATIONS SERVICES	190	18	-	208	191	18	-	208	625	63	-	687	1,058	108	-	1,165
		2200-2444	SCG SUPPLY CHAIN SERVICES	335	9	-	344	335	9	-	344	335	9	-	344	335	9	-	344
		2200-2445	SCG WORK MANAGEMENT SERVICES	1,008	163	-	1,171	1,008	163	-	1,171	1,437	213	-	1,650	1,866	243	-	2,109
		2200-2446	SCG GIS & CAD SERVICES	292	20	-	312	292	20	-	312	292	20	-	312	292	20	-	312
		2200-2447	SCG SOFTWARE DEV - DATABASE	912	70	-	982	912	70	-	982	912	70	-	982	912	70	-	982
		2200-2451	SCG APPS IMAJ MKK APP - SCG	1,156	181	-	1,337	1,156	181	-	1,337	1,156	181	-	1,337	1,156	181	-	1,337
		2200-2452	COLLABORATION SERVS - SCG	363	118	-	481	363	118	-	481	363	118	-	481	363	118	-	481
		2200-2453	CLNT TECH & DEPOT SVC-SCG	217	4	-	221	217	4	-	221	217	4	-	221	217	4	-	221
		2200-2455	IT BUSINESS INSIGHT - SCG	806	14	-	820	806	14	-	820	806	14	-	820	806	14	-	820
		2200-2456	ENTERPRISE CMMD CTR-SCG	213	-	-	213	213	0	-	213	213	0	-	214	213	0	-	214
		2200-2457	SEMPHP & IT SRVC MGT - SCG	145	4	-	149	146	4	-	150	146	4	-	150	146	4	-	150
		2200-2458	BUSINESS COMM SERVS-SCG	105	6	-	111	105	6	-	111	105	6	-	111	105	6	-	111
		2200-2459	SCALABLE PLATFORM SERVS - SCG	186	1	-	187	186	1	-	187	186	1	-	187	186	1	-	187
		2200-2460	VOICE ENTERPRISE SUPPORT - SCG	222	5	-	227	222	5	-	227	222	5	-	227	222	5	-	227
		2200-2463	CI OPERATIONS SERVICES SCG	798	6	-	804	798	6	-	803	798	6	-	803	798	6	-	803
		2200-2464	CI COMPUTE SUPPORT SCG	715	19	-	734	715	19	-	734	715	19	-	734	715	19	-	734
		2200-2466	CI COMPUTE PROVISIONING SCG	740	22	-	762	740	22	-	762	740	22	-	762	740	22	-	762
		2200-2467	CI STANDARDS	129	5	-	134	130	5	-	134	130	5	-	134	130	5	-	134
		2200-2468	CUSTOMER ENGAGEMENT SERVICES	16	1	-	17	16	1	-	17	16	1	-	17	16	1	-	17
		2200-2469	IT INFORMATION SECURITY SCG	621	6	-	627	621	7	-	628	691	17	-	708	761	27	-	788
		2200-2470	IT INFORMATION MANAGEMENT SCG	570	91	-	661	571	91	-	662	571	91	-	662	571	91	-	662
		2200-2495	IT PORTFOLIO MANAGEMENT	40	-	-	40	40	-	-	40	86	260	-	346	132	270	-	402
		2200-2496	SCG IT ASSOCIATE PROGRAM	4	-	-	4	4	0	-	4	66	10	-	76	127	20	-	147
<b>INFORMATION TECHNOLOGY Total</b>				<b>10,935</b>	<b>1,056</b>	<b>-</b>	<b>11,991</b>	<b>10,939</b>	<b>1,056</b>	<b>-</b>	<b>11,995</b>	<b>12,542</b>	<b>1,751</b>	<b>-</b>	<b>14,293</b>	<b>14,068</b>	<b>1,916</b>	<b>-</b>	<b>15,984</b>
REAL ESTATE	James C. Seifert	2200-0618	GCT RENTS	-	(297)	13,497	13,200	-	-	14,294	14,294	-	-	14,968	-	-	15,002	15,002	
		2200-2284	SCG MICROWAVE RENTS	-	-	1,309	1,309	-	-	1,347	1,347	-	-	1,376	-	-	1,421	1,421	
<b>REAL ESTATE Total</b>				<b>-</b>	<b>(297)</b>	<b>14,806</b>	<b>14,509</b>	<b>-</b>	<b>-</b>	<b>15,641</b>	<b>15,641</b>	<b>-</b>	<b>-</b>	<b>16,344</b>	<b>16,344</b>	<b>-</b>	<b>-</b>	<b>16,423</b>	<b>16,423</b>
REG AFF/A&F/LEGAL/EXT AFF	Ramon Gonzales	2200-1334	AFFILIATE BILLING & COSTING NORTH	364	9	-	373	409	11	-	419	409	11	-	419	409	11	-	419
		2200-2040	GRC & REVENUE REQUIREMENTS	678	57	-	735	1,001	161	-	1,162	1,026	161	-	1,187	1,026	161	-	1,187
		2200-2075	REGULATORY CASE MANAGEMENT	918	57	-	975	856	61	-	917	956	76	-	1,032	956	76	-	1,032
		2200-2095	CLAIMS MANAGEMENT - NORTH	1,272	48	-	1,320	1,341	91	-	1,433	1,341	91	-	1,433	1,341	91	-	1,433
		2200-2268	MARP LOANED TO SECC-INTERNAL AUDIT	26	4	-	30	53	8	-	61	53	8	-	61	53	8	-	61
		2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	239	17	-	256	234	23	-	257	234	23	-	257	234	23	-	257
		2200-2307	GAS RATES ANALYSIS	522	11	-	533	514	10	-	525	514	10	-	525	514	10	-	525
		2200-2308	GAS DEMAND FORECASTING & ANALYSIS	558	51	-	609	557	46	-	603	557	46	-	603	557	46	-	603
		2200-2339	COMMUNITY RELATIONS	548	86	-	634	642	158	-	798	712	158	-	870	712	158	-	870
		2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	55	1	-	56	54	1	-	55	54	1	-	55	54	1	-	55
		2200-2195	SUNDRY SVCS POLICY & COMPLIANCE - NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2374	GRC FINANCIAL ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2462	GRC & REV REOMT STAFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2489	CLIENT SUPPORT-SS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>REG AFF/A&amp;F/LEGAL/EXT AFF Total</b>				<b>5,180</b>	<b>341</b>	<b>-</b>	<b>5,521</b>	<b>5,661</b>	<b>566</b>	<b>-</b>	<b>6,228</b>	<b>5,856</b>	<b>583</b>	<b>-</b>	<b>6,440</b>	<b>5,856</b>	<b>583</b>	<b>-</b>	<b>6,440</b>
RISK MANAGEMENT	Diana L. Day	2200-8962	RISK MANAGEMENT	-	-	-	-	405	910	-	1,315	807	1,785	-	2,592	807	1,785	-	2,592
<b>RISK MANAGEMENT Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>405</b>	<b>910</b>	<b>-</b>	<b>1,315</b>	<b>807</b>	<b>1,785</b>	<b>-</b>	<b>2,592</b>	<b>807</b>	<b>1,785</b>	<b>-</b>	<b>2,592</b>
<b>Grand Total</b>				<b>49,419</b>	<b>13,516</b>	<b>14,810</b>	<b>77,745</b>	<b>53,639</b>	<b>16,813</b>	<b>15,645</b>	<b>86,097</b>	<b>58,212</b>	<b>19,678</b>	<b>16,348</b>	<b>94,238</b>	<b>62,509</b>	<b>23,856</b>	<b>16,427</b>	<b>102,792</b>







Southern California Gas Company  
Total Allocations Out By Functional Area / Cost Center  
For Years 2013 - 2016  
(\$2013 Thousands)

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2013				2014				2015				2016						
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total			
GAS DISTRIBUTION	John L. Daqq	CORP	2200-2360	MAINTENANCE PROCESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-0305	ESS PRODUCTION SUPPORT	201	52	-	253	200	52	-	253	200	52	-	253	200	52	-	253			
			2200-0431	FIELD SERVICES LEADERSHIP & OPERATIONS ASSESSMENT	51	4	-	55	49	4	-	53	49	4	-	53	89	368	-	457			
			2200-2023	FIELD TECHNOLOGIES	81	7	-	88	81	7	-	88	81	7	-	88	81	7	-	88			
			2200-2144	GAS OPERATIONS SERVICES	33	2	-	34	42	2	-	44	42	2	-	44	42	2	-	44			
			2200-2344	OPERATOR QUALIFICATION	38	18	-	56	38	18	-	56	38	18	-	56	38	18	-	56			
			2200-2345	DISTRIBUTION FIELD SERVICES	73	5	-	78	73	5	-	78	73	5	-	78	73	5	-	78			
			2200-2360	MAINTENANCE PROCESS	57	3	-	60	22	1	-	23	22	1	-	23	22	1	-	23			
			SDGAE Total					533	90	-	623	506	89	-	594	506	89	-	594	546	453	-	998
			UNREG					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>GAS DISTRIBUTION Total</b>					<b>533</b>	<b>90</b>	<b>-</b>	<b>623</b>	<b>506</b>	<b>89</b>	<b>-</b>	<b>594</b>	<b>506</b>	<b>89</b>	<b>-</b>	<b>594</b>	<b>546</b>	<b>453</b>	<b>-</b>	<b>998</b>			
GAS TRANSMISSION	John L. Daqq	CORP	2200-0253	DIRECTOR GAS TRANSMISSION - USS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-0265	GAS TRANSMISSION MANAGER - USS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
			2200-2172	GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
			2200-2289	GAS CONTROL & SCADA OPERATION GROUP - USS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
			CORP Total																				
			SDGAE																				
			2200-0253	DIRECTOR GAS TRANSMISSION - USS	31	1	-	32	32	2	-	35	32	2	-	35	32	2	-	35			
			2200-0265	GAS TRANSMISSION MANAGER - USS	106	13	-	119	91	11	-	102	91	11	-	102	91	11	-	102			
			2200-2172	GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS	31	-	-	31	39	7	-	46	58	9	-	67	58	9	-	67			
			2200-2289	GAS CONTROL & SCADA OPERATION GROUP - USS	249	49	-	299	258	57	-	315	274	66	-	341	351	102	-	453			
SDGAE Total					417	64	-	481	421	78	-	498	456	89	-	545	533	124	-	657			
UNREG					-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>GAS TRANSMISSION Total</b>					<b>417</b>	<b>64</b>	<b>-</b>	<b>481</b>	<b>421</b>	<b>78</b>	<b>-</b>	<b>498</b>	<b>456</b>	<b>89</b>	<b>-</b>	<b>545</b>	<b>533</b>	<b>124</b>	<b>-</b>	<b>657</b>			
HR, DISABILITY, WORKERS COMP & SAFETY	Mark L. Serrano	CORP	2200-0612	INSTRUCTIONAL DESIGN NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-2043	DIR HR SERVICES & ANALYSIS SCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-2164	HR RESEARCH & ANALYSIS SCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-2185	FMLA PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-2315	ORGANIZATIONAL DEVELOPMENT NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-2390	HR SDGE VP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			CORP Total																				
			SDGAE																				
			2200-0612	INSTRUCTIONAL DESIGN NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-2043	DIR HR SERVICES & ANALYSIS SCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2200-2164	HR RESEARCH & ANALYSIS SCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
2200-2185	FMLA PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
2200-2315	ORGANIZATIONAL DEVELOPMENT NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
2200-2390	HR SDGE VP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
SDGAE Total																							
UNREG																							
<b>HR, DISABILITY, WORKERS COMP &amp; SAFETY Total</b>					<b>417</b>	<b>64</b>	<b>-</b>	<b>481</b>	<b>421</b>	<b>78</b>	<b>-</b>	<b>498</b>	<b>456</b>	<b>89</b>	<b>-</b>	<b>545</b>	<b>533</b>	<b>124</b>	<b>-</b>	<b>657</b>			
INFORMATION TECHNOLOGY	Christopher R. Olmsted	CORP	2200-2494	BI & ANALYTICS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
			CORP Total																				
			SDGAE																				
			2200-2494	BI & ANALYTICS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			SDGAE Total																				
			UNREG																				
			2200-2047	IT ACCOUNT MANAGEMENT	1	-	-	1	2	0	-	2	2	0	-	2	2	0	-	2			
			2200-2166	VP INFORMATION TECHNOLOGY	-	1	-	1	-	1	-	1	-	1	-	1	-	1	-	1			
			2200-2313	SVP & CITO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			2200-2319	IT ENTERPRISE TRAINING AND COMM	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0			
2200-2372	DIRECTOR IT SOCIALGAS APPLICATIONS	8	1	-	9	7	1	-	8	13	2	-	15	20	2	-	22						
2200-2405	SCG APPS CUSTOMER SELF SERVICES	-	-	-	-	9	1	-	10	21	12	-	32	32	13	-	45						
2200-2406	DIRECTOR - COMPUTING INFRASTRUCTURE	9	0	-	9	6	0	-	6	5	0	-	5	5	0	-	5						
2200-2418	DIRECTOR - SCG APPLICATIONS SERVICES	5	0	-	5	1	0	-	1	2	0	-	2	3	0	-	4						
2200-2444	SCG SUPPLY CHAIN SERVICES	3	0	-	3	12	0	-	12	12	0	-	12	12	0	-	12						
2200-2445	SCG WORK MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
2200-2446	SCG OIG & CAD SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
2200-2447	SCG SOFTWARE DEV - DATABASE	33	0	-	33	33	0	-	33	33	0	-	33	33	0	-	33						
2200-2451	SCG APPS MAJ MRK APP - SCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
2200-2452	COLLABORATION SERVICES - SCG	61	19	-	80	57	18	-	75	57	18	-	75	57	18	-	75						
2200-2453	CLINT TECH & DEPOT SVC-SCG	8	0	-	8	8	0	-	8	8	0	-	8	8	0	-	8						
2200-2455	IT BUSINESS INSIGHT - SCG	37	1	-	38	32	1	-	32	32	1	-	32	32	1	-	32						
2200-2456	ENTERPRISE CIMD CTR-SCG	8	-	-	8	8	0	-	8	8	0	-	8	8	0	-	8						



Southern California Gas Company  
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Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2013				2014				2015				2016							
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total				
		SDG&E	2200-1334	AFFILIATE BILLING & COSTING NORTH	2	0	-	2	2	0	-	2	2	0	-	2	2	0	-	2	2	0	-	2
			2200-2040	GRC & REVENUE REQUIREMENTS	344	28	-	372	491	79	-	570	504	79	-	582	504	79	-	582	504	79	-	582
			2200-2075	REGULATORY CASE MANAGEMENT	161	10	-	171	180	13	-	193	201	16	-	217	201	16	-	217	201	16	-	217
			2200-2095	CLAIMS MANAGEMENT - NORTH	223	8	-	230	215	14	-	229	215	14	-	229	215	14	-	229	215	14	-	229
			2200-2268	MARP LOANED TO SECC-INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	24	2	-	26	23	2	-	25	23	2	-	25	23	2	-	25	23	2	-	25
			2200-2307	GAS RATES ANALYSIS	189	4	-	193	129	3	-	131	129	3	-	131	129	3	-	131	129	3	-	131
			2200-2308	GAS DEMAND FORECASTING & ANALYSIS	251	23	-	274	251	21	-	271	251	21	-	271	251	21	-	271	251	21	-	271
			2200-2339	COMMUNITY RELATIONS	5	1	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	50	1	-	50	49	0	-	49	49	0	-	49	49	0	-	49	49	0	-	49
			<b>SDG&amp;E Total</b>		<b>1,247</b>	<b>76</b>	<b>-</b>	<b>1,323</b>	<b>1,339</b>	<b>132</b>	<b>-</b>	<b>1,471</b>	<b>1,373</b>	<b>135</b>	<b>-</b>	<b>1,507</b>	<b>1,373</b>	<b>135</b>	<b>-</b>	<b>1,507</b>	<b>1,373</b>	<b>135</b>	<b>-</b>	<b>1,507</b>
		UNREG	2200-1334	AFFILIATE BILLING & COSTING NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2040	GRC & REVENUE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2075	REGULATORY CASE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2095	CLAIMS MANAGEMENT - NORTH	-	-	-	-	9	1	-	10	9	1	-	10	9	1	-	10	9	1	-	10
			2200-2268	MARP LOANED TO SECC-INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2307	GAS RATES ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2308	GAS DEMAND FORECASTING & ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2339	COMMUNITY RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>UNREG Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>10</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>10</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>10</b>	<b>9</b>	<b>1</b>	<b>-</b>	<b>10</b>
		CORP	2200-2195	SUNDRY SVCS POLICY & COMPLIANCE - NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2374	GRC FINANCIAL ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2462	GRC & REV REQMT STAFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2489	CLIENT SUPPORT-SS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>CORP Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		SDG&E	2200-2195	SUNDRY SVCS POLICY & COMPLIANCE - NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2374	GRC FINANCIAL ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2462	GRC & REV REQMT STAFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2489	CLIENT SUPPORT-SS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>SDG&amp;E Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		UNREG	2200-2195	SUNDRY SVCS POLICY & COMPLIANCE - NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2374	GRC FINANCIAL ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2462	GRC & REV REQMT STAFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2489	CLIENT SUPPORT-SS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>UNREG Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REG AFF/IA/FILEGAL/EXT AFF Total</b>					<b>1,289</b>	<b>82</b>	<b>-</b>	<b>1,371</b>	<b>1,427</b>	<b>144</b>	<b>-</b>	<b>1,571</b>	<b>1,463</b>	<b>147</b>	<b>-</b>	<b>1,610</b>	<b>1,463</b>	<b>147</b>	<b>-</b>	<b>1,610</b>	<b>1,463</b>	<b>147</b>	<b>-</b>	<b>1,610</b>
<b>RISK MANAGEMENT</b>	Diana L. Dav	CORP	2200-8962	RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>CORP Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		SDG&E	2200-8962	RISK MANAGEMENT	-	-	-	-	99	-	-	99	197	-	-	197	197	-	-	197	197	-	-	197
			<b>SDG&amp;E Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99</b>	<b>-</b>	<b>-</b>	<b>99</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>197</b>
		UNREG	2200-8962	RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>UNREG Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RISK MANAGEMENT Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99</b>	<b>-</b>	<b>-</b>	<b>99</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>197</b>	<b>-</b>	<b>-</b>	<b>197</b>
<b>Grand Total</b>					<b>9,690</b>	<b>1,626</b>	<b>705</b>	<b>12,021</b>	<b>9,945</b>	<b>1,881</b>	<b>730</b>	<b>12,556</b>	<b>10,885</b>	<b>2,301</b>	<b>750</b>	<b>13,935</b>	<b>11,790</b>	<b>2,709</b>	<b>769</b>	<b>15,258</b>	<b>11,790</b>	<b>2,709</b>	<b>769</b>	<b>15,258</b>



Southern California Gas Company  
Total Retained By Functional Area / Cost Center  
For Years 2013 - 2016  
(\$2013 Thousands)

Functional Area	Witness	Cost Center	Cost Center Description	2013				2014				2015				2016			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
		2200-2464	CI COMPUTE SUPPORT SCG	391	10	-	401	417	11	-	428	417	11	-	428	417	11	-	428
		2200-2466	CI COMPUTE PROVISIONING SCG	406	12	-	418	433	13	-	446	433	13	-	446	433	13	-	446
		2200-2467	CI STANDARDS	71	3	-	73	76	3	-	79	76	3	-	79	76	3	-	79
		2200-2468	CUSTOMER ENGAGEMENT SERVICES	6	0	-	7	7	0	-	7	7	0	-	7	7	0	-	7
		2200-2469	IT INFORMATION SECURITY SCG	288	3	-	290	307	3	-	310	348	9	-	357	389	15	-	403
		2200-2470	IT INFORMATION MANAGEMENT SCG	311	50	-	361	332	53	-	385	332	53	-	385	332	53	-	385
		2200-2495	IT PORTFOLIO MANAGEMENT	23	-	-	23	23	-	-	23	50	152	-	202	77	157	-	234
		2200-2496	SCG IT ASSOCIATE PROGRAM	2	-	-	2	3	0	-	3	40	6	-	46	77	12	-	89
<b>INFORMATION TECHNOLOGY Total</b>				<b>6,539</b>	<b>728</b>	<b>-</b>	<b>7,267</b>	<b>6,949</b>	<b>768</b>	<b>-</b>	<b>7,717</b>	<b>8,021</b>	<b>1,187</b>	<b>-</b>	<b>9,208</b>	<b>9,055</b>	<b>1,299</b>	<b>-</b>	<b>10,354</b>
REAL ESTATE	James C. Seifert	2200-0618	GCT RENTS	-	(294)	13,330	13,046	-	-	14,127	14,127	-	-	14,793	14,793	-	-	14,826	14,826
		2200-2284	SCG MICROWAVE RENTS	-	-	763	763	-	-	785	785	-	-	802	802	-	-	828	828
<b>REAL ESTATE Total</b>				<b>-</b>	<b>(294)</b>	<b>14,102</b>	<b>13,808</b>	<b>-</b>	<b>-</b>	<b>14,912</b>	<b>14,912</b>	<b>-</b>	<b>-</b>	<b>15,595</b>	<b>15,595</b>	<b>-</b>	<b>-</b>	<b>15,654</b>	<b>15,654</b>
REG AFF/AF/LEGAL/EXT AFF	Ramon Gonzales	2200-1354	AFFILIATE BILLING & COSTING NORTH	362	9	-	371	406	10	-	417	406	10	-	417	406	10	-	417
		2200-2040	GRC & REVENUE REQUIREMENTS	334	29	-	363	509	82	-	591	522	82	-	604	522	82	-	604
		2200-2075	REGULATORY CASE MANAGEMENT	757	47	-	804	676	48	-	724	755	60	-	815	755	60	-	815
		2200-2095	CLAIMS MANAGEMENT - NORTH	1,049	40	-	1,090	1,113	76	-	1,190	1,113	76	-	1,190	1,113	76	-	1,190
		2200-2288	MARK LOANED TO SEC-INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	215	15	-	230	211	20	-	231	211	20	-	231	211	20	-	231
		2200-2307	GAS RATES ANALYSIS	333	7	-	340	386	8	-	393	386	8	-	393	386	8	-	393
		2200-2308	GAS DEMAND FORECASTING & ANALYSIS	307	28	-	335	306	25	-	331	306	25	-	331	306	25	-	331
		2200-2339	COMMUNITY RELATIONS	627	84	-	611	620	153	-	773	698	155	-	843	698	155	-	843
		2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	6	0	-	6	5	0	-	6	5	0	-	6	5	0	-	6
		2200-2195	SUNDRY SVCS POLICY & COMPLIANCE - NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2374	GRC FINANCIAL ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2462	GRC & REV REGMT STAFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2200-2489	CLIENT SUPPORT-SS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>REG AFF/AF/LEGAL/EXT AFF Total</b>				<b>3,891</b>	<b>259</b>	<b>-</b>	<b>4,150</b>	<b>4,234</b>	<b>422</b>	<b>-</b>	<b>4,656</b>	<b>4,394</b>	<b>436</b>	<b>-</b>	<b>4,830</b>	<b>4,394</b>	<b>436</b>	<b>-</b>	<b>4,830</b>
RISK MANAGEMENT	Diana L. Day	2200-8962	RISK MANAGEMENT	-	-	-	-	306	910	-	1,216	610	1,785	-	2,395	610	1,785	-	2,395
<b>RISK MANAGEMENT Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>910</b>	<b>-</b>	<b>1,216</b>	<b>610</b>	<b>1,785</b>	<b>-</b>	<b>2,395</b>	<b>610</b>	<b>1,785</b>	<b>-</b>	<b>2,395</b>
<b>Grand Total</b>				<b>39,729</b>	<b>11,890</b>	<b>14,105</b>	<b>65,724</b>	<b>43,695</b>	<b>14,932</b>	<b>14,915</b>	<b>73,542</b>	<b>47,327</b>	<b>17,377</b>	<b>15,598</b>	<b>80,303</b>	<b>50,729</b>	<b>21,147</b>	<b>15,658</b>	<b>87,534</b>



Southern California Gas Company  
 Allocations In (From SDG&E) By Functional Area / Cost Center  
 For Years 2013 - 2016  
 (\$2013 Thousands)

Functional Area	Witness	SCG Receiving Cost Center	SDG&E Sending Cost Center	SDG&E Cost Center Description	2013				2014				2015				2016				
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	
					2100-3905	ENTERPRISE MODELING TEST TEAM	10	-	-	10	11	-	-	11	11	-	-	11	11	-	-
2100-4001	COLLABORATION SERVICES	127	20	-	147	120	19	-	139	140	74	-	213	159	75	-	234	159	75	-	234
2100-4003	IT COMMUNICATIONS	53	1	-	54	53	1	-	53	53	-	-	53	1	-	53	53	1	-	53	53
<b>INFORMATION TECHNOLOGY Total</b>					<b>11,759</b>	<b>26,477</b>	<b>-</b>	<b>38,236</b>	<b>12,208</b>	<b>26,828</b>	<b>-</b>	<b>39,035</b>	<b>12,855</b>	<b>29,669</b>	<b>-</b>	<b>42,525</b>	<b>13,503</b>	<b>33,790</b>	<b>-</b>	<b>47,293</b>	<b>47,293</b>
<b>REAL ESTATE, LAND &amp; FACILITIES</b>	James C. Seifert	2200-8919	2100-0706	RE PLANNING	-	-	-	-	0	4	-	4	0	4	-	4	0	4	-	4	0
			2100-0708	HO RENT & FACILITIES MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	-	-	-	-	0	(2)	-	(2)	0	(2)	-	(2)	0	(2)	-	(2)	0
			2100-3029	FACILITIES CORPORATE CENTER UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3030	CORPORATE REAL ESTATE MANAGER	-	-	-	-	59	-	-	59	59	-	-	59	59	-	-	59	59
			2100-3032	CORPORATE RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3303	RE RESOURCES	-	-	-	-	36	-	-	36	36	-	-	36	36	-	-	36	36
			2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3610	RB DATA CENTER & ANNEX	-	353	-	353	-	355	-	355	-	355	-	355	-	355	-	355	355
			2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>REAL ESTATE, LAND &amp; FACILITIES Total</b>					<b>-</b>	<b>353</b>	<b>-</b>	<b>353</b>	<b>95</b>	<b>357</b>	<b>-</b>	<b>452</b>	<b>95</b>	<b>357</b>	<b>-</b>	<b>452</b>	<b>95</b>	<b>357</b>	<b>-</b>	<b>452</b>	<b>452</b>
<b>REG AFFAIRS, CONTROLLER, FINANCE, LEGAL &amp; EXT AFF</b>	Kenneth J. Deremer	2200-8929	2100-0274	AFFILIATE BILLING AND COSTING	7	0	-	7	16	0	-	16	16	0	-	16	16	0	-	16	16
			2100-0657	VP - CFO - CONTROLLER	103	49	-	152	106	30	-	136	106	30	-	136	106	30	-	136	136
			2100-3050	UTILITY ACCOUNTING DIRECTOR	100	11	-	112	95	21	-	117	95	21	-	117	95	21	-	117	117
			2100-3051	FINANCIAL ACCOUNTING	365	34	-	399	395	13	-	408	395	13	-	408	395	13	-	408	408
			2100-3052	REGULATORY REPORTING	221	3	-	224	210	3	-	214	210	3	-	214	210	3	-	214	214
			2100-3058	ACCOUNTS PAYABLE	8	2	-	10	7	3	-	10	7	3	-	10	7	3	-	10	10
			2100-3161	SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	225	163	-	388	230	110	-	340	230	110	-	340	230	110	-	340	340
			2100-3162	VP - REGULATORY & LEGISLATIVE ANALYSIS	399	91	-	489	388	121	-	509	388	121	-	509	388	121	-	509	509
			2100-3427	CA REGULATORY AFFAIRS CASE MANAGEMENT	72	7	-	79	64	7	-	71	64	7	-	71	64	7	-	71	71
			2100-3428	FERC CAISO AND COMPLIANCE	24	4	-	28	19	3	-	22	19	3	-	22	19	3	-	22	22
			2100-3430	CA REGULATORY INFO & CASE SUPPORT	48	8	-	56	50	10	-	60	50	10	-	60	50	10	-	60	60
			2100-3555	BUSINESS CONTROLS	64	5	-	69	68	6	-	74	68	6	-	74	68	6	-	74	74
			2100-3602	GENERAL RATE CASE	185	16	-	202	193	77	-	271	193	77	-	271	193	77	-	271	271
			2100-3791	VP EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3798	BANK RECONCILIATION AND ESCHEATMENT	240	10	-	250	281	8	-	290	281	8	-	290	281	8	-	290	290
			2100-3845	COMMUNITY RELATIONS SYSTEMS	7	-	-	7	8	0	-	8	8	0	-	8	8	0	-	8	8
			2100-4005	STATE REGULATORY AFFAIRS	21	0	-	21	18	1	-	19	18	1	-	19	18	1	-	19	19
			2100-4006	REGULATORY POLICY & LEGISLATIVE ANALYSIS	95	17	-	112	63	11	-	74	63	11	-	74	63	11	-	74	74
			2100-4008	MEDIA & EMPLOYEE COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-4009	COMMUNITY RELATIONS	16	7	-	23	16	7	-	23	16	7	-	23	16	7	-	23	23
<b>REG AFFAIRS, CONTROLLER, FINANCE, LEGAL &amp; EXT AFF Total</b>					<b>2,200</b>	<b>427</b>	<b>-</b>	<b>2,627</b>	<b>2,229</b>	<b>432</b>	<b>-</b>	<b>2,662</b>	<b>2,229</b>	<b>432</b>	<b>-</b>	<b>2,662</b>	<b>2,229</b>	<b>432</b>	<b>-</b>	<b>2,662</b>	<b>2,662</b>
<b>RISK MANAGEMENT</b>	Diana L. Day	2200-8937	2100-3590	RISK MANAGEMENT	35	5	-	40	307	31	-	338	395	31	-	426	395	31	-	426	426
<b>RISK MANAGEMENT Total</b>					<b>35</b>	<b>5</b>	<b>-</b>	<b>40</b>	<b>307</b>	<b>31</b>	<b>-</b>	<b>338</b>	<b>395</b>	<b>31</b>	<b>-</b>	<b>426</b>	<b>395</b>	<b>31</b>	<b>-</b>	<b>426</b>	<b>426</b>
<b>SUPPLY MANAGEMENT &amp; SUPPLIER DIVERSITY</b>	Sydney L. Furbush	2200-8927	2100-3013	SUPPLY MANAGEMENT DIRECTOR	14	3	-	18	16	8	-	24	16	8	-	24	16	8	-	24	24
			2100-3016	SUPPLY CHAIN FOUNDATION	264	(12)	-	252	243	10	-	253	243	10	-	253	243	10	-	253	253
			2100-3018	OFFICE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3266	OFFICE & DOCUMENT SERVICES - CORP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3331	SUPPORT SERVICES SOUTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3332	IT & TELECOM PORTFOLIO - SDGE	426	4	-	430	427	12	-	439	427	12	-	439	427	12	-	439	439
			2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	121	16	-	136	119	12	-	131	119	12	-	131	119	12	-	131	131
<b>SUPPLY MANAGEMENT &amp; SUPPLIER DIVERSITY Total</b>					<b>825</b>	<b>11</b>	<b>-</b>	<b>836</b>	<b>805</b>	<b>42</b>	<b>-</b>	<b>847</b>	<b>805</b>	<b>42</b>	<b>-</b>	<b>847</b>	<b>805</b>	<b>42</b>	<b>-</b>	<b>847</b>	<b>847</b>
<b>Grand Total</b>					<b>15,656</b>	<b>27,516</b>	<b>-</b>	<b>43,172</b>	<b>16,790</b>	<b>27,992</b>	<b>-</b>	<b>44,782</b>	<b>17,556</b>	<b>30,834</b>	<b>-</b>	<b>48,390</b>	<b>18,227</b>	<b>34,955</b>	<b>-</b>	<b>53,182</b>	<b>53,182</b>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2013 Overhead Rates Applied to Shared Service Billings**  
**Test Year 2016 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) (E) [Note (d)]	Year 2013 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						7.56%
3							
4	Pension & Benefits	1,229,930	176,666,211	92,983	177,989,123	639,159,274	27.85%
5							
6	Workers' Comp	742,609	20,080,913	56,141	20,879,663	639,159,274	3.27%
7							
8	PLPD	529,256	15,215,229	40,012	15,784,497	639,159,274	2.47%
9							
10	Variable Pay / ICP [Note (e)]	43,658,922		3,300,614	46,959,536	270,625,010	17.35%
11							
12	<b>Total Labor Overheads:</b>						58.50%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						7.92%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	3,798,482	3,149,281	2,221,958	9,169,721	932,578,710	0.98%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	933,478	2,740,617	546,047	4,220,142	20,452,757	20.63%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").



**SOUTHERN CALIFORNIA GAS COMPANY**  
**2014 Overhead Rates Applied to Shared Service Billings**  
**Test Year 2016 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) (E) [Note (d)]	Year 2014 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						7.57%
3							
4	Pension & Benefits	1,229,930	176,666,211	93,106	177,989,246	639,159,274	27.85%
5							
6	Workers' Comp	742,609	20,080,913	56,216	20,879,738	639,159,274	3.27%
7							
8	PLPD	529,256	15,215,229	40,065	15,784,550	639,159,274	2.47%
9							
10	Variable Pay / ICP [Note (e)]	43,658,922	-	3,304,980	46,963,902	270,625,010	17.35%
11							
12	<b>Total Labor Overheads:</b>						58.51%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						7.93%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	3,798,482	3,149,281	2,222,401	9,170,164	932,578,710	0.98%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	933,478	2,740,617	546,156	4,220,251	20,452,757	20.63%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2015 Overhead Rates Applied to Shared Service Billings**  
**Test Year 2016 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) (E) [Note (d)]	Year 2015 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						7.59%
3							
4	Pension & Benefits	1,229,930	176,666,211	93,352	177,989,492	639,159,274	27.85%
5							
6	Workers' Comp	742,609	20,080,913	56,364	20,879,886	639,159,274	3.27%
7							
8	PLPD	529,256	15,215,229	40,171	15,784,656	639,159,274	2.47%
9							
10	Variable Pay / ICP [Note (e)]	43,658,922	-	3,313,712	46,972,634	270,625,010	17.36%
11							
12	<b>Total Labor Overheads:</b>						58.53%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						7.93%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	3,798,482	3,149,281	2,223,286	9,171,049	932,578,710	0.98%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	933,478	2,740,617	546,373	4,220,469	20,452,757	20.64%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2016 Overhead Rates Applied to Shared Service Billings**  
**Test Year 2016 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) (E) [Note (d)]	Year 2016 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						7.63%
3							
4	Pension & Benefits	1,229,930	176,666,211	93,844	177,989,984	639,159,274	27.85%
5							
6	Workers' Comp	742,609	20,080,913	56,661	20,880,183	639,159,274	3.27%
7							
8	PLPD	529,256	15,215,229	40,382	15,784,867	639,159,274	2.47%
9							
10	Variable Pay / ICP [Note (e)]	43,658,922	-	3,331,176	46,990,098	270,625,010	17.36%
11							
12	<b>Total Labor Overheads:</b>						58.58%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						7.93%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	3,798,482	3,149,281	2,225,056	9,172,820	932,578,710	0.98%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	933,478	2,740,617	546,808	4,220,904	20,452,757	20.64%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab, "(1) PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

**SOUTHERN CALIFORNIA GAS COMPANY**  
 Derivation of 2013 Adjusted Recorded Pool Funding for Labor  
 Test Year 2016 General Rate Case

<b>Line #</b>	<b>Category</b>	<b>2013 Adjusted Actual Labor (2013\$)</b>	<b>2013 Adjusted Actual Non-Labor (2013\$)</b>	<b>Worksheet Tab Reference</b>
1	Pension & Benefits	1,229,930	176,666,211	(2) P&B
2				
3	Workers' Comp	742,609	20,080,913	(3) WC
4				
5	PLPD	529,256	15,215,229	(4) PLPD
6				
7	Variable Pay <sup>1</sup>	43,658,922		(5) ICP
8				
9	Purchasing	3,798,482	3,149,281	(6) Purchasing
10				
11	Affiliate Billing A&G	933,478	2,740,617	(7) Affiliate A&G

Note:

<sup>1</sup>Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

**SOUTHERN CALIFORNIA GAS COMPANY**  
 Loading Base Derivation for Shared Services Overheads  
 Test Year 2016 General Rate Case

Line #	Description	Amount (2013\$)
1	<b>TOTAL COMPANY LABOR:</b>	
2	Account (Cost Element) Range 6110000 to 6119999	706,594,872
3	Exclude: Variable Pay <sup>1</sup> payout	(67,435,598)
4	<b>Total GRC Labor Overhead Loading Base:</b>	<b><u>639,159,274</u></b>
5		
6	<b>TOTAL COMPANY NON-UNION LABOR:</b>	
7	Account (Cost Element) Range 6110000 to 6119999	706,594,872
8	Exclude: Variable Pay <sup>1</sup> payout	(67,435,598)
9	Exclude: Union Labor	(368,534,263)
10	<b>Total GRC Variable Pay<sup>1</sup> Overhead Loading Base:</b>	<b><u>270,625,010</u></b>
11		
12	<b>TOTAL COMPANY PURCHASING NON-LABOR:</b>	
13	Account (Cost Element) Range 6210000 to 6232999	932,578,710
14	<b>Total GRC Non-Labor Overhead Loading Base:</b>	<b><u>932,578,710</u></b>
15		
16	<b>TOTAL AFFILIATE BILLING LABOR &amp; NON-LABOR:</b>	
17	Account (Cost Element) Group 'AG_BASE' 6110010 to 6110335	11,622,137
18	Gross up with V&S factor (16.62%) <sup>2</sup>	1,931,599
19	Account (Cost Element) Group 'AG_BASE' 6130001 TO 6400410	6,899,020
20	<b>Total Grossed up Loading Base for Affiliate Billing A&amp;G:</b>	<b><u>20,452,757</u></b>

Note:

<sup>1</sup>Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

<sup>2</sup>Vacation and Sick (V&S) Factor is based on year 2013 recorded V&S data.

**SOUTHERN CALIFORNIA GAS COMPANY**  
Payroll Tax Rates  
Test Year 2016 General Rate Case

<u>Line #</u>	<u>Year</u>	<u>Rate</u>
1	2013	7.56%
2	2014	7.57%
3	2015	7.59%
4	2016	7.63%
5		
6	Notes:	
7	The Payroll Tax rates were provided by the Tax Department.	

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2013 Pension and Benefits (P&B) Overhead Pool Funding Breakdown**  
**Test Year 2016 General Rate Case**  
**(2013\$)**

Line #	A	Pool Pension & Benefits:	
1		Labor Costs	1,229,930
2		Non-Labor Costs:	
3		Emp Ben-Health Insurance	74,570,813
4		Emp Ben-Dental Insurance	3,633,286
5		Emp Ben-Vision Insurance	498,259
6		Emp Ben-Life Insurance	1,805,536
7		Emp Ben-Fees And Service Adm Charges	1,345,121
8		Emp Ben-Employee Assistance Program	775,253
9		Emp Ben-Employee Wellness Program	314,691
10		Emp Ben-Long Term Disability	(1,805,988)
11		Emp Ben-Annual Benefit	346,758
12		Emp Ben-Educational Assistance	1,003,713
13		Emp Ben-Transportation Allowance	(81,817)
14		Emp Ben-YMCA-Imputable	232,750
15		Emp Ben-Worker's Compensation Other	1,663
16		Emp Ben-Emp Relocation	10,000
17		Emp Ben-Emp Relocation-Gross Up	15,639
18		Emp Ben-AD&D Insurance	59,663
19		Emp Ben-General	8,519,442
20		Emp Ben-Misc	(585,203)
21		Emp Ben-SERP Exp Actives	1,993,888
22		Emp Ben-RSP Company Match	13,689,754
23		Emp Benefits-Incentive Match	3,003,162
24		Emp Ben-Return To Work Examination	21,696
25		Emp Ben-PBOP Med-Rep	9,005,614
26		Emp Ben-PBOP Non-Rep Life I	28,048
27		Emp Ben-PBOP Non-Rep Life II	7,569
28		Emp Ben-Retirement Activities	140,599
29		Emp Ben-Pension Funding	56,122,660
30		Emp Ben-Gift Card/Certificate Inventory	1,130.00
31		Emp Ben-Mental Health	385,551
32		Emp Ben-Div Equip	16,298
33		Intercompany Charges	<u>1,590,662</u>

34	Non-Labor Costs	176,666,211	
35	Total:		<u>177,896,141</u>
36			
37	<b>B Adjustment to P&amp;B Overhead Pool Funding:</b>		
38	Labor Costs	-	
39	Non-Labor Costs	-	
40	Total:		<u>-</u>
41			
42	<b>C=A+B Adjusted Recorded P&amp;B Overhead Pool Funding:</b>		
43	Labor Costs	1,229,930	
44	Non-Labor Costs	176,666,211	
45	Total:		<u><u>177,896,141</u></u>



**SOUTHERN CALIFORNIA GAS COMPANY**  
**2013 Workers' Compensation (Workers' Comp) Overhead Pool Funding Breakdown**  
**Test Year 2016 General Rate Case**  
**(2013\$)**

<b>Line #</b>	<b>A</b>	<b>Pool Worker's Compensation:</b>		
1		Labor Costs		742,609
2		Non-Labor Costs:		
3		Emp Ben-Workers' Compensation-Medical	6,561,305	
4		Emp Ben-Workers' Compensation-Other	3,659,353	
5		Emp Ben-Workers' Compensation Adjustment	1,144,734	
6		Emp Ben-Workers' Comp-Idemnity Expense	8,504,883	
7		Emp Ben-Workers' Compensation-Administration	1,818,156	
8		Emp Ben-Workers' Compensation-Refunds	(2,951,331)	
9		Uncoll Expense-Non Gas Utility Receivable	31,386.24	
10		A&G-Injuries & Damages (Insurance Premium Amortization)	1,118,595	
11		Disability Management Group Expense	168,714	
12		Intercompany Charges	56,503	
13		Non-Labor Costs	<u>20,112,299</u>	
14		Total:		<u>20,854,908</u>
15				
16	<b>B</b>	<b>Adjustment to WC Overhead Pool Funding:</b>		
17		Labor Costs		-
18		Non-Labor Costs: Uncoll Expense		(31,386)
19		Total:		<u>(31,386)</u>
20				
21	<b>C=A+B</b>	<b>Adjusted Recorded WC Overhead Pool Funding:</b>		
22		Labor Costs		742,609
23		Non-Labor Costs		20,080,913
24		Total:		<u><u>20,823,522</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2013 Public Liability and Property Damage (PLPD) Pool Funding Breakdown**  
**Test Year 2016 General Rate Case**  
**(2013\$)**

<b>Line #</b>	<b>A</b>	<b>Pool PLPD:</b>		
1		Labor Costs		529,256
2		Non-Labor Costs:		
3		A&G-Injuries & Damages (Insurance Premium Amortization)	8,646,441	
4		A&G-Injuries & Damages (Claims Payouts)	6,079,005	
5		Claims Activity Expense	24,123	
6		Intercompany Charges	465,660	
7		Non-Labor Costs	<u>15,215,229</u>	15,215,229
8		Total:		<u>15,744,485</u>
9				
10	<b>B</b>	<b>Adjustment to PLPD Overhead Pool Funding:</b>		
11		Labor Costs		-
12		Non-Labor Costs:		-
13		Total:		<u>-</u>
14				
15	<b>C=A+B</b>	<b>Adjusted Recorded PLPD Overhead Pool Funding:</b>		
16		Labor Costs		529,256
17		Non-Labor Costs		15,215,229
18		Total:		<u><u>15,744,485</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2013 Variable Pay<sup>1</sup> Overhead Pool Funding Breakdown**  
**Test Year 2016 General Rate Case**  
**(2013\$)**

<b>Line #</b>	<b>A</b>	<b>Pool Variable Pay<sup>1</sup>:</b>		
1		Labor Costs	62,164,199	
2		Total:		<u>62,164,199</u>
3				
4	<b>B</b>	<b>Adjustment to Variable Pay<sup>1</sup> Overhead Pool Funding:</b>		
5		Labor Costs:		
6		Labor Costs: Variable Pay <sup>1</sup> (Accruals)	313,792	
7		Labor Costs: Salary Adjustment	(317,239)	
8		Labor Costs: GCIM Incentive Award	(1,474,851)	
9		Recorded adjustment to Variable Pay <sup>1,2</sup>	(17,026,980)	
10		Total:		(18,505,277)
11				
12	<b>C=A+B</b>	<b>Adjusted Recorded Variable Pay<sup>1</sup> Overhead Pool Funding:</b>		
13		Labor Costs	43,658,922	
14		Total:		<u><u>43,658,922</u></u>

Note:

<sup>1</sup>Variable pay plans are commonly referred to as the Incentive Compensation Plan (“ICP”).

<sup>2</sup>Adjustment was to adjust the Variable Pay<sup>1</sup> amount downward to reflect an Variable Pay<sup>1</sup> target of 100%

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2013 Purchasing Overhead Pool Funding Breakdown**  
**Test Year 2016 General Rate Case**  
**(2013\$)**

<b>Line #</b>	<b>A</b>	<b>Pool Purchasing:</b>		
1		Labor Costs		3,798,482
2		Non-Labor Costs:		
3		Employee Benefits (Annual Benefit, Recognition)	1,161	
4		Employee Traveling Expenses	7,256	
5		Materials (Subcont Scrap Costs, Mat Consump, Enhanc Costs, Packaging Mat, etc.)	71,153	
6		Services (Temp Agency Lbr, Maint & Rep, Food Svc-Cater, Train & Sem In-House, etc.)	34,418	
7		Vehicle Utilization Charges	274,054	
8		Procurement Group Expense	1,482,627	
9		Intercompany Charges	1,279,773	
10		Non-Labor Costs		3,150,442
11		Total:		<u>6,948,924</u>
12				
13	<b>B</b>	<b>Adjustment to Purchasing Overhead Pool Funding:</b>		
14		Labor Costs		-
15		Non-Labor: Employee Benefit Corrections		(1,161)
16		Total:		<u>(1,161)</u>
17				
18	<b>C=A+B</b>	<b>Adjusted Recorded Purchasing Overhead Pool Funding:</b>		
19		Labor Costs		3,798,482
20		Non-Labor Costs		3,149,281
21		Total:		<u><u>6,947,763</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2013 Affiliate Billing Administrative & General (A&G) Overhead Pool Funding Breakdown**  
**Test Year 2016 General Rate Case**  
**(2013\$)**

Line #	<b>A</b>	<b>Pool Affiliate Billing Administrative &amp; General (A&amp;G):</b>		
1		Labor Costs		933,478
2		Non-Labor Costs:		
3		Affiliate Billing Administrative & General (A&G) Expense	1,018,390	
4		Intercompany Charges	<u>1,722,227</u>	
5		Non-Labor Costs		2,740,617
6		Total:		<u>3,674,095</u>
7				
8	<b>B</b>	<b>Adjustment to Affiliate Billing Administrative &amp; General (A&amp;G) Overhead Pool Funding:</b>		
9		Labor Costs		-
10		Non-Labor Costs		-
11		Total:		<u>-</u>
12				
13	<b>C=A+B</b>	<b>Adjusted Recorded Affiliate Billing Administrative &amp; General (A&amp;G) Overhead Pool Funding:</b>		
14		Labor Costs		933,478
15		Non-Labor Costs		2,740,617
16		Total:		<u><u>3,674,095</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Vacation and Sick (V&S) Rates**  
**Test Year 2016 General Rate Case**

<u>Line #</u>	<u>Year</u>	<u>Dollars</u>	<u>Hours</u>
1	2009	18.07%	18.91%
2	2010	17.48%	18.08%
3	2011	16.61%	17.11%
4	2012	16.01%	16.59%
5	2013	16.62%	16.90%
6	2014	16.62%	16.90%
7	2015	16.62%	16.90%
8	2016	16.62%	16.90%
9			
10	Notes:		
11	Years 2014 - 2016 rates are based on 2013 recorded expenses.		

**SOUTHERN CALIFORNIA GAS COMPANY**  
Derivation of Vacation and Sick Overhead Rates  
Test Year 2016 General Rate Case

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	8,997,114.14	282,837.65	31,886,028.79	969,189.04		(72,586.43)	9,069,700.57	28.44%
February	4,821,010.77	161,746.55	31,608,629.37	962,442.48		(142,792.71)	4,963,803.48	15.70%
March	2,934,248.76	107,780.39	37,663,544.89	1,952,629.06		(141,346.37)	3,075,595.13	8.17%
April	5,945,625.75	187,969.49	39,290,961.83	1,035,108.32		(138,766.74)	6,084,392.49	15.49%
2 May	3,221,797.41	111,380.74	35,108,028.27	1,000,553.30		(137,491.68)	3,359,289.09	9.57%
0 June	6,705,301.88	210,372.60	33,527,128.57	994,711.51		(197,145.89)	6,902,447.77	20.59%
0 July	6,609,591.56	201,009.39	35,476,809.89	1,057,566.19		(62,421.35)	6,672,012.91	18.81%
9 August	5,373,118.69	164,092.66	32,900,214.84	992,442.36		(131,914.10)	5,505,032.79	16.73%
0 September	7,008,197.56	216,022.70	33,267,635.25	987,645.94		(134,629.33)	7,142,826.89	21.43%
October	2,983,852.40	94,733.20	39,208,824.46	1,131,130.31		(131,135.65)	3,114,988.05	7.94%
November	5,836,412.37	180,638.36	34,969,272.14	989,646.00		(130,758.26)	5,967,170.63	17.06%
December	13,476,727.60	384,582.88	32,692,721.71	919,776.54		(133,491.54)	13,610,219.14	41.63%
<b>Total</b>	<b>73,912,998.89</b>	<b>2,303,166.61</b>	<b>417,599,790.01</b>	<b>12,182,841.05</b>	<b>17.70%</b>	<b>(1,554,480.05)</b>	<b>75,467,478.94</b>	<b>18.07%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	7,731,615.52	231,205.49	33,002,107.22	958,755.61		(154,099.82)	7,885,715.34	23.89%
February	4,891,246.25	154,580.58	33,752,187.68	962,286.19		(153,298.01)	5,044,544.26	14.95%
March	3,377,406.64	111,787.36	40,422,429.89	1,164,274.83		(153,835.79)	3,531,242.43	8.74%
April	5,742,863.14	177,500.45	36,028,429.46	1,035,519.57		(146,542.77)	5,889,405.91	16.35%
2 May	3,610,500.52	117,934.16	35,697,111.93	1,030,091.77		(146,291.93)	3,756,792.45	10.52%
0 June	7,041,575.43	217,132.71	34,097,286.55	982,531.44		(222,717.69)	7,264,293.12	21.30%
1 July	6,986,485.93	206,822.91	34,314,674.75	993,274.17		(68,203.25)	7,054,689.18	20.56%
0 August	5,546,596.97	165,961.58	35,839,654.49	1,033,988.80		(145,973.62)	5,692,570.59	15.88%
September	7,109,421.02	214,538.57	35,104,309.71	996,660.03		(142,871.25)	7,252,292.27	20.66%
October	2,483,638.29	79,781.42	39,919,014.38	1,101,997.67		(142,919.61)	2,626,557.90	6.58%
November	6,246,959.81	187,507.30	38,620,483.09	1,056,693.25		(137,740.23)	6,384,700.04	16.53%
December	13,038,488.25	353,814.04	35,397,358.33	963,330.88		(138,928.00)	13,177,416.25	37.23%
<b>Total</b>	<b>73,806,177.77</b>	<b>2,218,566.57</b>	<b>432,195,047.48</b>	<b>12,269,404.22</b>	<b>17.08%</b>	<b>(1,753,421.97)</b>	<b>75,560,199.74</b>	<b>17.48%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	7,318,970.02	210,995.26	35,834,121.75	983,197.23		(153,858.97)	7,472,828.99	20.85%
February	2,660,376.90	84,718.70	38,097,606.55	1,053,048.13		(154,813.31)	2,815,190.21	7.39%
March	5,795,997.03	174,146.94	42,181,589.69	1,144,193.04		(152,804.15)	5,948,801.18	14.10%
2 April	4,882,609.97	146,859.71	38,267,897.35	1,056,560.32		(152,399.09)	5,035,009.06	13.16%
0 May	4,562,805.76	140,898.00	40,445,074.75	1,176,679.40		(147,363.44)	4,710,169.20	11.65%
1 June	6,880,292.93	202,267.50	38,612,913.86	1,071,169.90		(214,416.33)	7,094,709.26	18.37%
0 July	7,632,513.91	214,532.31	35,804,885.49	995,375.50		(70,984.27)	7,703,498.18	21.52%
1 August	6,188,851.19	177,972.03	40,619,479.39	1,137,620.95		(144,923.29)	6,333,774.48	15.59%
September	7,759,140.91	223,826.31	36,992,669.58	1,031,043.25		(142,995.30)	7,902,136.21	21.36%
October	2,147,407.40	70,857.26	41,586,819.40	1,152,532.16		(145,218.25)	2,292,625.65	5.51%
November	9,793,890.98	279,863.25	36,961,520.07	1,019,487.91		(216,134.20)	10,010,025.18	27.08%
December	9,562,776.81	260,720.22	37,969,104.99	1,036,894.08		(67,704.92)	9,630,481.73	25.36%
<b>Total</b>	<b>75,185,633.81</b>	<b>2,187,662.49</b>	<b>463,373,682.87</b>	<b>12,787,802.07</b>	<b>16.23%</b>	<b>(1,763,862.52)</b>	<b>76,949,496.33</b>	<b>16.61%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	10,549,450.51	298,991.39	35,349,786.31	977,050.35		(157,452.39)	10,706,902.90	30.29%
February	2,697,866.69	90,415.85	40,532,336.13	1,129,101.97		(155,633.01)	2,853,499.70	7.04%
March	5,841,431.00	164,120.75	43,155,521.78	1,120,039.18		(153,521.87)	5,994,952.87	13.89%
April	5,441,736.15	170,068.44	36,334,624.92	1,058,247.44		(154,314.55)	5,596,050.70	15.40%
2 May	4,100,458.96	123,726.06	48,002,418.14	1,222,108.31		(220,750.16)	4,321,209.12	9.00%
0 June	6,910,069.36	192,423.70	38,174,752.76	1,039,496.40		(72,727.12)	6,982,796.48	18.29%
1 July	8,122,030.08	226,950.11	38,681,855.54	1,053,381.65		(148,310.23)	8,270,340.31	21.38%
2 August	6,171,338.64	172,183.47	42,809,731.10	1,170,418.71		(142,590.36)	6,313,929.00	14.75%
September	7,466,726.92	209,549.15	35,393,461.11	955,320.25		(147,352.35)	7,614,079.27	21.51%
October	4,576,244.36	82,583.23	47,918,654.69	1,298,211.17		(149,748.45)	4,725,992.81	5.82%
November	12,579,314.33	343,181.10	38,426,873.71	1,007,310.42		(70,536.55)	12,649,850.88	32.92%
December	4,240,331.75	115,748.97	45,258,169.67	1,171,648.70		(145,163.86)	4,385,495.61	9.69%
<b>Total</b>	<b>76,696,998.75</b>	<b>2,189,942.22</b>	<b>490,038,095.86</b>	<b>13,197,234.55</b>	<b>15.65%</b>	<b>(1,780,100.85)</b>	<b>78,477,099.60</b>	<b>16.01%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	12,054,828.67	326,776.54	43,162,536.58	1,124,997.80		(159,105.63)	12,213,934.30	28.30%
February	6,072,806.73	175,948.09	42,321,521.23	1,119,439.34		(155,031.21)	6,227,837.94	14.72%
March	6,115,417.73	172,290.39	46,689,601.95	1,209,007.26		(154,480.75)	6,269,898.48	13.43%
April	6,452,727.55	180,020.50	46,440,132.11	1,238,584.33		(151,944.56)	6,604,672.11	14.22%
2 May	5,302,334.61	151,437.90	49,917,656.21	1,326,888.84		(148,027.92)	5,450,362.53	10.92%
0 June	7,335,394.38	199,713.21	40,658,964.39	1,078,116.20		(145,822.45)	7,481,216.83	18.40%
1 July	9,589,869.06	264,624.59	45,964,592.95	1,201,910.43		(148,236.96)	9,738,106.02	21.19%
3 August	6,444,795.67	171,785.05	46,465,866.65	1,288,625.59		(121,314.67)	6,566,110.34	14.13%
September	9,162,573.44	251,770.08	42,531,502.38	1,104,969.54		(188,890.41)	9,351,463.85	21.99%
October	2,295,869.19	59,984.32	53,834,852.44	1,421,204.31		(210,635.78)	2,506,504.97	4.66%
November	7,108,249.59	171,497.43	46,225,316.50	1,206,673.33		(64,907.55)	7,173,157.14	15.52%
December	11,582,085.86	303,364.87	45,298,690.38	1,151,245.80		(139,704.97)	11,721,790.83	25.88%
<b>Total</b>	<b>89,516,955.48</b>	<b>2,435,212.97</b>	<b>549,511,233.77</b>	<b>14,411,662.77</b>	<b>16.29%</b>	<b>(1,787,969.86)</b>	<b>91,304,925.34</b>	<b>16.62%</b>