

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. SCG – A.14-11-004  
Exhibit No.: (SCG-27-R-WP)

REVISED  
WORKPAPERS TO  
PREPARED DIRECT TESTIMONY OF FLORA NGAI  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

MARCH 2015



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**SOCALGAS WORKPAPERS TO DIRECT TESTIMONY OF FLORA NGAI  
(DEPRECIATION)**

**I. SUMMARY OF DEPRECIATION RATE CALCULATIONS**

Schedule A shows the depreciation rates calculation by account and functional category (Asset ID) for recorded year 2013, which are used for Forecast Years (FY) 2014 and 2015.

Schedule B shows the rates used for TY 2016 using proposed depreciation parameters based on updated studies. Schedule C is a summary of these depreciation rates by functional category used in the RO Model to calculate depreciation expense.

SOUTHERN CALIFORNIA GAS COMPANY  
ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2014-2015  
STRAIGHT LINE REMAINING LIFE METHOD  
BALANCES AS OF DECEMBER 31, 2013  
USING CURRENTLY AUTHORIZED NET SALVAGE RATES AND REMAINING LIVES  
(Thousands of Dollars)

ASSET ID	ACCOUNT NUMBER	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	ESTIMATED FUTURE NET SALVAGE		RECORDED DEPRECIATION RESERVE AS OF 12/31/13		TOTAL SERVICE LIFE ORG (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL	
				%	AMOUNT	RESERVE	NET BALANCE			AMOUNT	PERCENT
<u>UNDERGROUND STORAGE BUILDING</u>											
30	351	STRUCTURES & IMPROVEMENTS	41,641	(45)	(18,738)	19,756	40,624	41	33.2	1,224	2.94%
<u>UNDERGROUND STORAGE DEPRECIABLE</u>											
	350.31	STORAGE RIGHTS	4,007	0	0	3,993	14	40	2.5	6	0.14%
	350.40	RIGHTS-OF-WAY	20	0	0	12	8	40	17.7	0	2.26%
	352	WELLS	279,338	(45)	(125,702)	167,005	238,035	29	21.5	11,071	3.96%
	353	LINES	105,718	(40)	(42,287)	93,440	54,565	45	32.2	1,695	1.60%
	354	COMPRESSOR STATION EQUIPMENT	137,678	(5)	(6,884)	63,501	81,061	45	35.8	2,264	1.64%
	355	MEASURING & REGULATING EQUIPMENT	6,217	0	0	1,738	4,479	25	19.1	234	3.77%
	356	PURIFICATION EQUIPMENT	129,485	(20)	(25,897)	66,034	89,348	37	26.3	3,397	2.62%
	357	OTHER EQUIPMENT	28,975	(75)	(21,731)	7,356	43,351	31	26.9	1,612	5.56%
40		TOTAL UNDERGROUND STORAGE DEPRECIABLE	691,437		(222,501)	403,079	510,860			20,280	2.93%
		TOTAL UNDERGROUND STORAGE	733,078		(241,240)	422,834	651,483			21,503	2.93%
<u>TRANSMISSION BUILDING</u>											
60	366	STRUCTURES & IMPROVEMENTS	35,154	(20)	(7,031)	20,867	21,317	51	38.3	557	1.58%
<u>TRANSMISSION DEPRECIABLE</u>											
	365.29	RIGHTS-OF-WAY	21,666	0	0	15,077	6,588	40	15.0	439	2.03%
	367	MAINS	1,360,324	(30)	(408,097)	578,873	1,189,549	57	40.2	29,591	2.18%
	368	COMPRESSOR STATION EQUIPMENT	206,667	(10)	(20,667)	106,710	120,624	43	31.4	3,842	1.86%
	369	MEASURING & REGULATING EQUIPMENT	63,176	(15)	(9,476)	26,635	46,017	40	29.9	1,539	2.44%
	371	OTHER EQUIPMENT	5,181	(5)	(259)	2,714	2,725	20	12.0	227	4.38%
70		TOTAL TRANSMISSION DEPRECIABLE	1,657,014		(438,499)	730,009	1,365,504			35,638	2.15%
		TOTAL TRANSMISSION	1,692,168		(445,530)	750,877	1,386,821			36,194	2.14%
<u>DISTRIBUTION BUILDING</u>											
90	375	STRUCTURES & IMPROVEMENTS	243,599	0	0	68,529	175,070	31	24.4	7,175	2.95%
<u>DISTRIBUTION DEPRECIABLE</u>											
	374.20	LAND RIGHTS	2,737	0	0	12	2,725	0	0.0	0	0.00%
	376	MAINS	3,383,780	(55)	(1,861,079)	1,974,040	3,270,820	55	35.7	91,620	2.71%
	378	MEASURING & REGULATING EQUIPMENT	87,964	(85)	(74,770)	59,343	103,391	31	19.6	5,275	6.00%
	380	SERVICES	2,210,344	(95)	(2,099,827)	1,833,257	2,476,915	51	33.9	73,065	3.31%
	381	METERS	490,077	0	0	127,162	362,916	32	23.0	15,779	3.22%
	382.000	METER INSTALLATIONS	295,265	(10)	(29,527)	138,079	186,712	41	30.5	6,122	2.07%
	382.60	METER INSTALLATIONS - OTHER	11,013	(10)	(1,101)	8,239	3,875	15	7.6	510	4.63%
	383	HOUSE REGULATORS	134,134	0	0	56,722	77,411	32	22.5	3,441	2.56%
	387.00	OTHER EQUIPMENT	31,642	15	4,746	21,024	5,872	12	6.0	979	3.09%
100		TOTAL DISTRIBUTION DEPRECIABLE	6,646,958		(4,061,558)	4,217,878	6,490,637			196,790	2.96%
		TOTAL DISTRIBUTION	6,890,556		(4,061,558)	4,286,407	6,665,707			203,965	2.96%

Schedule A (Continued)

SOUTHERN CALIFORNIA GAS COMPANY  
ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2014-2015  
STRAIGHT LINE REMAINING LIFE METHOD  
BALANCES AS OF DECEMBER 31, 2013  
USING CURRENTLY AUTHORIZED NET SALVAGE RATES AND REMAINING LIVES  
(Thousands of Dollars)

ASSET ID	ACCOUNT NUMBER	DESCRIPTION	RECORDED	ESTIMATED FUTURE		RECORDED	NET BALANCE	TOTAL	AVERAGE	TOTAL ANNUAL ACCRUAL	
			GROSS PLANT AS OF 12/31/13	%	AMOUNT	DEPRECIATION RESERVE AS OF 12/31/13		ORG GRP (YRS)	REMAIN LIFE (YRS)	ACCRUAL AMOUNT	ACCRUAL PERCENT
<u>GENERAL PLANT BUILDING</u>											
120	390.00	STRUCTURES & IMPROVEMENTS	182,426	(25)	(45,606)	153,701	74,332	20	4.3	17,286	9.48%
<u>CAPITAL TOOLS</u>											
	392	TRANSPORTATION EQUIPMENT	408	5	20	75	312	7	4.5	69	17.00%
	394.19	LARGE PORTABLE TOOLS	42,689	0	0	19,261	23,428	24	12.7	1,845	4.32%
	396.10	CONSTRUCTION EQUIPMENT	12	25	3	(11)	20	12	7.6	3	22.42%
130		TOTAL CAPITAL TOOLS	43,109		23	19,325	23,760			1,917	4.45%
<u>COMPUTER HARDWARE &amp; SOFTWARE</u>											
200	391.20	COMPUTER HARDWARE	163,129	0	0	77,348	85,781	5	2.6	32,993	20.22%
210	391.30	SOFTWARE DEV. 3 year avg. service life	17,762	0	0	6,844	10,918	3	1.8	5,920	33.33%
220	391.40	SOFTWARE DEV. 6 year avg. service life	75,747	0	0	33,389	42,358	6	3.4	12,627	16.67%
230	391.50	SOFTWARE DEV. 10 year avg. service life	344,768	0	0	64,086	280,683	10	8.1	34,477	10.00%
235	391.55	SOFTWARE DEV. 15 year avg. service life	5,526	0	0	621	4,905	15	13.3	369	6.67%
240	391.60	SOFTWARE DEV. 20 year avg. service life	65,397	0	0	58,629	6,768	20	2.1	3,270	5.00%
		TOTAL COMPUTER HARDWARE & SOFTWARE	672,328		0	240,915	431,413			89,655	13.34%
<u>COMMUNICATIONS</u>											
140	397.00	COMMUNICATION EQUIPMENT	46,045	0	0	2,074	43,971	15	12.9	3,409	7.40%
150	397.10	GENERAL EQUIPMENT EQUIP: 5 yr srv life	76,981	0	0	43,365	33,616	5	2.2	15,280	19.85%
160	397.20	PBX & OTHER VOICE EQUIP: 7 yr srv life	1,400	5	70	669	661	7	3.1	213	15.24%
170	397.30	MICROWAVE&RADIO EQUIP:10 yr srv life	6,197	0	0	4,054	2,143	10	3.9	550	8.87%
180	397.40	COMMUNICATION STRUCTURE	6,104	(5)	(305)	1,164	5,244	15	12.1	433	7.10%
		TOTAL COMMUNICATIONS	136,727		(235)	51,326	85,636			19,885	14.54%
<u>GENERAL PLANT MISCELLANEOUS</u>											
	391.10	OFFICE FURNITURE & EQUIPMENT	14,335	0	0	2,157	12,179	14	6.4	1,903	13.27%
	389.20	LAND RIGHTS	74	0	0	0	74	0	0.0	0	0.00%
	393.00	STORES EQUIPMENT	101	0	0	29	72	20	14.7	5	4.83%
	394.13/394.20	SHOP & GARAGE EQUIPMENT	11,548	0	0	5,985	5,563	29	11.6	480	4.15%
	395.00	LABORATORY EQUIPMENT	5,469	0	0	3,360	2,109	25	8.6	245	4.48%
	398.00	MISCELLANEOUS EQUIPMENT	3,305	0	0	148	3,157	20	6.5	486	14.70%
190		TOTAL MISCELLANEOUS	34,832		0	11,679	23,154			3,118	8.95%
		TOTAL DEPRECIABLE PLANT	886,996		(212)	323,245	563,963			114,575	12.92%
		TOTAL PLANT (INCLUDING BUILDING)	1,069,422		(45,818)	476,946	638,294			131,861	12.33%
		TOTAL UTILITY	10,385,224		(4,794,146)	5,937,064	9,242,306			393,523	3.79%

Schedule B

SOUTHERN CALIFORNIA GAS COMPANY  
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2016  
 STRAIGHT LINE REMAINING LIFE METHOD  
 BALANCES AS OF DECEMBER 31, 2013  
 USING PROPOSED NET SALVAGE RATES AND REMAINING LIVES  
 (Thousands of Dollars)

ASSET ID	ASSET CLASS	DESCRIPTION	PROPOSED SALVAGE RATE			TOTAL SERVICE LIFE ORG (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL			
			RECORDED GROSS PLANT AS OF 12/31/13	ESTIMATED FUTURE NET SALVAGE %	RECORDED DEPRECIATION AMOUNT			RESERVE AS OF 12/31/13	NET BALANCE	ACCRUAL AMOUNT	ACCRUAL PERCENT
<u>UNDERGROUND STORAGE BUILDING</u>											
30	351	STRUCTURES & IMPROVEMENTS	41,641	(70)	(29,149)	19,756	51,034	48	36.4	1,402	3.37%
<u>UNDERGROUND STORAGE DEPRECIABLE</u>											
	350.31	STORAGE RIGHTS	4,007	0	0	3,993	14	40	2.5	6	0.14%
	350.40	RIGHTS-OF-WAY	20	0	0	12	8	40	17.7	0	2.26%
	352	WELLS	279,338	(70)	(195,536)	167,005	307,870	49	34.6	8,898	3.19%
	353	LINES	105,718	(40)	(42,287)	93,440	54,565	54	34.5	1,582	1.50%
	354	COMPRESSOR STATION EQUIPMENT	137,678	(15)	(20,652)	63,501	94,828	41	32.0	2,963	2.15%
	355	MEASURING & REGULATING EQUIPMENT	6,217	5	311	1,738	4,168	22	17.1	244	3.92%
	356	PURIFICATION EQUIPMENT	129,485	(30)	(38,846)	66,034	102,296	39	27.6	3,706	2.86%
	357	OTHER EQUIPMENT	28,975	(100)	(28,975)	7,356	50,594	37	30.9	1,637	5.65%
40		TOTAL UNDERGROUND STORAGE DEPRECIABLE	691,437		(325,985)	403,079	614,343			19,036	2.75%
		TOTAL UNDERGROUND STORAGE	733,078		(355,134)	422,834	665,377			20,438	2.79%
<u>TRANSMISSION BUILDING</u>											
60	366	STRUCTURES & IMPROVEMENTS	35,154	(40)	(14,062)	20,867	28,348	47	30.2	939	2.67%
<u>TRANSMISSION DEPRECIABLE</u>											
	365.29	RIGHTS-OF-WAY	15,794	0	0	8,450	7,344	40	28.2	260	1.65%
	367	MAINS	1,360,324	(60)	(816,194)	578,873	1,597,646	64	48.2	33,146	2.44%
	368	COMPRESSOR STATION EQUIPMENT	206,667	(15)	(31,000)	106,710	130,957	50	38.0	3,446	1.67%
	369	MEASURING & REGULATING EQUIPMENT	63,176	(50)	(31,588)	26,635	68,129	46	34.2	1,992	3.15%
	371	OTHER EQUIPMENT	5,181	(10)	(518)	2,714	2,985	21	14.6	204	3.95%
70		TOTAL TRANSMISSION DEPRECIABLE	1,651,142		(879,301)	723,382	1,807,061			39,049	2.36%
		TOTAL TRANSMISSION	1,686,296		(893,362)	744,249	1,835,409			39,988	2.37%
<u>DISTRIBUTION BUILDING</u>											
90	375	STRUCTURES & IMPROVEMENTS	243,599	(10)	(24,360)	68,529	199,430	40	30.4	6,560	2.69%
<u>DISTRIBUTION DEPRECIABLE</u>											
	374.20	LAND RIGHTS	2,737	0	0	12	2,725	40	39.8	68	2.50%
	376	MAINS	3,383,780	(80)	(2,707,024)	1,974,040	4,116,765	68	50.0	82,335	2.43%
	378	MEASURING & REGULATING EQUIPMENT	87,964	(95)	(83,566)	59,343	112,187	47	37.2	3,016	3.43%
	380	SERVICES	2,210,344	(115)	(2,541,896)	1,833,257	2,918,983	67	49.2	59,329	2.68%
	381	METERS	490,077	5	24,504	127,162	338,412	25	17.1	19,790	4.04%
	382.000	METER INSTALLATIONS	295,265	(10)	(29,527)	138,079	186,712	30	20.3	9,198	3.12%
	382.60	METER INSTALLATIONS - OTHER	11,013	0	0	8,239	2,774	15	7.6	365	3.31%
	383	HOUSE REGULATORS	134,134	5	6,707	56,722	70,705	33	17.5	4,040	3.01%
	387	OTHER EQUIPMENT	31,642	5	1,582	21,024	9,036	21	14.4	627	1.98%
100		TOTAL DISTRIBUTION DEPRECIABLE	6,646,958		(5,329,220)	4,217,878	7,758,300			178,769	2.69%
		TOTAL DISTRIBUTION	6,890,556		(5,353,580)	4,286,407	7,957,730			185,329	2.69%

Schedule B (Continued)

SOUTHERN CALIFORNIA GAS COMPANY  
ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2016  
STRAIGHT LINE REMAINING LIFE METHOD  
BALANCES AS OF DECEMBER 31, 2013  
USING PROPOSED NET SALVAGE RATES AND REMAINING LIVES  
(Thousands of Dollars)

ASSET ID	ASSET CLASS	DESCRIPTION	PROPOSED SALVAGE RATE			RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL SERVICE LIFE ORG (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL	
			RECORDED GROSS PLANT AS OF 12/31/13	ESTIMATED FUTURE NET SALVAGE %	RECORDED NET SALVAGE AMOUNT					ACCRAUAL AMOUNT	ACCRAUAL PERCENT
<u>GENERAL PLANT BUILDING</u>											
120	390.00	STRUCTURES & IMPROVEMENTS	182,426	(15)	(27,364)	153,701	56,089	30	16.2	3,462	1.90%
<u>CAPITAL TOOLS</u>											
	392	TRANSPORTATION EQUIPMENT	408	5	20	75	312	7	4.5	69	17.00%
	394.19	LARGE PORTABLE TOOLS	42,689	0	0	19,261	23,428	24	12.7	1,845	4.32%
	396.10	CONSTRUCTION EQUIPMENT	12	25	3	(11)	20	12	7.6	3	22.42%
130		TOTAL CAPITAL TOOLS	43,109		23	19,325	23,760			1,917	4.45%
<u>COMPUTER HARDWARE &amp; SOFTWARE</u>											
200	391.20	COMPUTER EQUIPMENT	163,129	0	0	77,348	85,781	5	2.6	32,993	20.22%
210	391.30	SOFTWARE DEV. 3 year avg. service life	17,762	0	0	6,844	10,918	3	1.8	5,920	33.33%
220	391.40	SOFTWARE DEV. 6 year avg. service life	75,747	0	0	33,389	42,358	6	3.4	12,627	16.67%
230	391.50	SOFTWARE DEV. 10 year avg. service life	344,768	0	0	64,086	280,683	10	8.1	34,477	10.00%
235	391.55	SOFTWARE DEV. 15 year avg. service life	5,526	0	0	621	4,905	15	13.3	369	6.67%
240	391.60	SOFTWARE DEV. 20 year avg. service life	65,397	0	0	58,629	6,768	20	2.1	3,270	5.00%
		TOTAL COMPUTER HARDWARE & SOFTWARE	672,328		0	240,915	431,413			89,655	13.34%
<u>COMMUNICATIONS</u>											
140	397.00	COMMUNICATION EQUIPMENT	46,045	0	0	2,074	43,971	15	12.9	3,409	7.40%
150	397.10	GENERAL EQUIPMENT EQUIP: 5 yr srv life	76,981	0	0	43,365	33,616	5	2.2	15,280	19.85%
160	397.20	PBX & OTHER VOICE EQUIP: 7 yr srv life	1,400	0	0	669	731	7	3.1	236	16.85%
170	397.30	MICROWAVE&RADIO EQUIP:10 yr srv life	6,197	0	0	4,054	2,143	10	3.9	550	8.87%
180	397.40	COMMUNICATION STRUCTURE	6,104	(5)	(305)	1,164	5,244	15	12.1	433	7.10%
		TOTAL COMMUNICATIONS	136,727		(305)	51,326	85,706			19,907	14.56%
<u>GENERAL PLANT MISCELLANEOUS</u>											
	391.10	OFFICE FURNITURE & EQUIPMENT	14,335	0	0	2,157	12,179	14	6.4	1,903	13.27%
	389.20	LAND RIGHTS	74	0	0	0	74	40	40.0	2	2.50%
	393.00	STORES EQUIPMENT	101	0	0	29	72	20	14.7	5	4.83%
	394.13/394.20	SHOP & GARAGE EQUIPMENT	11,548	0	0	5,985	5,563	29	11.6	480	4.15%
	395.00	LABORATORY EQUIPMENT	5,469	0	0	3,360	2,109	25	8.6	245	4.48%
	398.00	MISCELLANEOUS EQUIPMENT	3,305	0	0	148	3,157	20	6.5	486	14.70%
190		TOTAL MISCELLANEOUS	34,832		0	11,679	23,154			3,120	8.96%
		TOTAL DEPRECIABLE PLANT	886,996		(282)	323,245	564,032			114,599	12.92%
		TOTAL PLANT (INCLUDING BUILDING)	1,069,422		(27,646)	476,946	620,122			118,062	11.04%
		TOTAL UTILITY	10,379,352		(6,629,722)	5,930,436	11,078,638			363,817	3.51%

SCG/DEPRECIATION/Exh No: SCG-27-R-WP/Witness: F. Ngai



**Southern California Gas Company**  
**Summary of Depreciation Rates by Functional Category**

Asset ID	Functional Category	2014 & 2015 Rates (%)	workpaper reference	2016 Rates (%)	workpaper reference
10	Intangible	0.00	n/a	0.00	n/a
20	UGS - Non depreciable	0.00	n/a	0.00	n/a
30	UGS - Structures and Improvements	2.94	FN-R-WP-2	3.37	FN-R-WP-4
40	UGS – Depreciable	2.93	FN-R-WP-2	2.75	FN-R-WP-4
50	Trans - Non depreciable	0.00	n/a	0.00	n/a
60	Trans - Structures and Improvements	1.58	FN-R-WP-2	2.67	FN-R-WP-4
70	Trans – Depreciable	2.15	FN-R-WP-2	2.36	FN-R-WP-4
80	Dist - Non depreciable	0.00	n/a	0.00	n/a
90	Dist - Structures and Improvements	2.95	FN-R-WP-2	2.69	FN-R-WP-4
100	Dist – Depreciable	2.96	FN-R-WP-2	2.69	FN-R-WP-4
110	General Plant - Non depreciable	0.00	n/a	0.00	n/a
120	General Plant - Structures and Improvements	9.48	FN-R-WP-3	1.90	FN-R-WP-5
130	General Plant - Capital Tools	4.45	FN-R-WP-3	4.45	FN-R-WP-5
140	General Plant – Communications	7.40	FN-R-WP-3	7.40	FN-R-WP-5
150	General Plant - Communications 5 Yr	19.85	FN-R-WP-3	19.85	FN-R-WP-5
160	General Plant - Communications 7 Yr	15.24	FN-R-WP-3	16.85	FN-R-WP-5
170	General Plant - Communications 10 Yr	8.87	FN-R-WP-3	8.87	FN-R-WP-5
180	General Plant - Communications 17 Yr	7.10	FN-R-WP-3	7.10	FN-R-WP-5
190	General Plant – Misc	8.95	FN-R-WP-3	8.96	FN-R-WP-5
200	General Plant - Computer Hardware	20.22	FN-R-WP-3	20.22	FN-R-WP-5
210	General Plant - Software 2-4 Yr	33.33	FN-R-WP-3	33.33	FN-R-WP-5
220	General Plant - Software 5-8 Yr	16.67	FN-R-WP-3	16.67	FN-R-WP-5
230	General Plant - Software 9-12 Yr	10.00	FN-R-WP-3	10.00	FN-R-WP-5
235	General Plant - Software 15 Yr	6.67	FN-R-WP-3	6.67	FN-R-WP-5
240	General Plant - Software 20 Yr	5.00	FN-R-WP-3	5.00	FN-R-WP-5
250	Cushion Gas - Non Current (Non-Deprec)	0.00	n/a	0.00	n/a

## **II. DEPRECIATION EXPENSE**

Schedule D shows the depreciation and amortization expense reconciliation for recorded year 2013 by functional class. Immediately following this schedule is the reconciliation and supporting workpapers of “2013 Recorded” to the RO Model and FERC Form 2. The depreciation and amortization expense for recorded year 2013, FY 2014, FY 2015 and TY 2016 are presented in Schedule E.

**Southern California Gas Company**  
**2013 Depreciation and Amortization Expense**  
(Thousands of Dollars)

Line No.	Functional Class	2013 Recorded (2013\$)
1	Underground Storage (“UGS”)	\$ 22,347
2	Transmission	33,938
3	Distribution	196,278
4	General Plant	128,109
5	Total Depr & Amort Expense	<u>\$ 380,672</u>

**Reconciliation of “2013 Recorded” Depreciation Expense**  
(Thousands of Dollars)

Line No.	Functional Class	FERC Form 2	Non-GRC Adjustment	RO Model	2012 GRC True-up Adjustment <sup>c</sup>	2013 Recorded Expense
1	UGS <span style="color: blue;">FN-R-WP-10</span>	\$ 17,378	\$ 0	\$ 17,378	\$ -4,969	\$ 22,347
2	Transmission	35,129	0	35,129	1,191	33,938
3	Distribution	186,282	2,886 <sup>a</sup>	183,396	-12,882	196,278
4	General Plant	144,061	14,154 <sup>b</sup>	129,907	1,798	128,109
5	Total	<u>\$ 382,850</u>	<u>\$ 17,040</u>	<u>\$ 365,810</u>	<u>\$ -14,862</u>	<u>\$380,672</u>

Note:

a) Exclude AMI (\$2,877), PSEP (\$2), CST (\$7)

b) Exclude AMI (\$13,813), OSD (\$341)

Items a) and b) are excluded from 2016 GRC ratemaking.

c) Exclude 2012 depreciation expense adjustment recorded in 2013 due to delay in 2012 GRC decision, in order to appropriately compare 2013 recorded to TY 2016 estimates.

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
SOUTHERN CALIFORNIA GAS COMPANY			Dec. 31, 2013

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)  
(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. show a composite total. (If more desirable, report by plant account, subaccount, or functional classification other than those preprinted in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional

2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas	0		
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant	17,337,560		39,999
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant	35,129,525		
9	Distribution plant	186,282,476		
10	General plant	144,060,648		
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	382,810,209	-0-	39,999

Name of Respondent	This Report Is: (1) * An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report	
SOUTHERN CALIFORNIA GAS COMPANY	(2) A Resubmission		Dec. 31, 2013	
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Continued)				
(Except Amortization of Acquisition Adjustments)				
functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions		made to estimated gas reserves. 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.		
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Amortization of Other Limited-term Gas plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (h)	Line No.
			Intangible plant	1
		0	Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
		17,377,559	Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
		35,129,525	Transmission plant	8
	0	186,282,476	Distribution plant	9
		144,060,648	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
-0-	0	382,850,208		25

FN-R-WP-8

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(tie to 10K also)

**Southern California Gas Company**  
**Summary of Depreciation and Amortization Expense**  
(Thousands of Dollars)

Line No.	Functional Class	2013		2014		2015		2016
		Recorded (2013\$)		FY (2014\$)		FY (2015\$)		TY (2016\$)
1	Underground Storage	\$ 22,347	<i>FN-R-WP-25</i>	\$ 22,703	<i>FN-R-WP-26</i>	\$ 24,532	<i>FN-R-WP-27</i>	\$ 25,366
2	Transmission	33,938	<i>FN-R-WP-37</i>	36,642	<i>FN-R-WP-38</i>	38,820	<i>FN-R-WP-39</i>	46,696
3	Distribution	196,278	<i>FN-R-WP-49</i>	206,137	<i>FN-R-WP-50</i>	215,104	<i>FN-R-WP-51</i>	204,418
4	General Plant	<u>128,109</u>	<i>FN-R-WP-61</i>	<u>132,282</u>	<i>FN-R-WP-62</i>	<u>146,361</u>	<i>FN-R-WP-63</i>	<u>133,021</u>
5	Total Depr & Amort Expense	<u>\$ 380,672</u>	<i>FN-R-WP-16</i>	<u>\$ 397,765</u>	<i>FN-R-WP-17</i>	<u>\$ 424,818</u>	<i>FN-R-WP-18</i>	<u>\$ 409,501</u>

### **III. DEPRECIATION RESERVES**

The components of depreciation reserve, forecasted retirements, cost of removal and salvage, are estimated by functional category and roll-up to functional class for FY 2014, FY 2015 and TY 2016. The retirements are credited to forecasted depreciable plant and debited to the forecasted accumulated reserve. Cost of removal expense is debited and salvage is credited to accumulated reserve.

#### **A. Retirement Estimates**

Forecast Years 2014 and 2015 and TY 2016 retirements are calculated using a ratio based on a five-year average of historical retirements to a five-year average of historical plant balances from 2009 through 2013 for mortality accounts, i.e., underground storage, transmission, distribution, and general plant structures and improvements. The ratio is then applied to forecasted plant balances which result in future estimated retirements. The annual retirements for a given year are allocated to the months on the basis of monthly additions.

For general plant accounts which follow vintage group accounting, i.e. accounts 391 through 398, retirements are calculated using a ratio based on a three-year average of prospective retirements to the plant balance as of December 31, 2013. The ratio is then applied to forecasted plant balances which result in future estimated retirements.

Retirements are credited to plant and debited to accumulated reserve.

#### **B. Cost of Removal and Salvage Estimates**

Forecast Years 2014 and 2015 and TY 2016 cost of removal is derived by averaging the five-year history of cost of removal as a percentage of a five-year history of estimated total plant expenditures (2009-2013) to arrive at a ratio by functional category. This ratio is then applied to forecasted capital expenditures for FY 2014, FY 2015 and TY 2016.

Estimated salvage for FY 2014, FY 2015 and TY 2016 is derived by averaging the five-year history of salvage as a percentage of a five-year history of plant retirements (2009-2013) to arrive at a ratio by functional category. These percentages are applied to forecasted retirements for FY 2014, FY 2015 and TY 2016.

As stated above, cost of removal is a debit to accumulated reserve and salvage is a credit to the accumulated reserve. Schedule F shows the depreciation reserve for recorded year 2013, FY 2014, FY 2015 and TY 2016 by functional class. The workpapers immediately following

support the depreciation and amortization expense presented in Schedule E and the accumulated reserve balances presented in Schedule F.



**Southern California Gas Company**  
**Summary of Depreciation and Amortization Reserves**  
(Thousands of Dollars)

Line No.	Functional Class	2013 Recorded (2013\$)	2014 FY (2014\$)	2015 FY (2015\$)	2016 TY (2016\$)
1	Underground Storage	\$ 436,335	\$ 448,775	\$ 462,259	\$ 474,842
2	Transmission	750,877	780,346	810,436	845,310
3	Distribution	4,285,630	4,443,915	4,609,058	4,758,544
4	General Plant	552,816	629,785	718,022	790,802
5	Total Depr & Amort Reserves	\$ 6,025,658	\$ 6,302,821	\$ 6,599,775	\$ 6,869,499

# Workpapers

## Depreciation Expense and Reserves

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Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total Utility Plant

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	230,027	256,211	276,032	271,568	285,131	297,522	301,097	325,490	358,499	367,655	357,668	369,697	230,027
Expenditures	58,282	52,174	52,831	52,966	54,140	57,820	58,581	60,727	62,175	55,635	53,963	53,657	672,952
Expenditures - AFUDC	1,659	1,811	1,946	1,912	2,002	2,085	2,102	2,265	2,482	2,517	2,458	2,539	25,777
Total Expenditures	59,941	53,985	54,776	54,878	56,142	59,905	60,683	62,992	64,657	58,152	56,421	56,196	698,729
Additions	32,628	32,943	57,649	39,938	42,464	54,462	34,883	28,633	53,735	66,100	43,038	155,153	641,625
Additions - AFUDC	1,129	1,220	1,591	1,378	1,288	1,868	1,407	1,350	1,767	2,039	1,355	5,998	22,389
Total Additions	33,757	34,163	59,240	41,315	43,752	56,330	36,289	29,983	55,502	68,139	44,392	161,151	664,014
End Month CWIP	256,211	276,032	271,568	285,131	297,522	301,097	325,490	358,499	367,655	357,668	369,697	264,742	264,742
Interest Bearing CWIP	248,458	267,482	262,804	276,263	288,072	289,954	313,600	345,682	354,631	346,565	358,406	255,357	255,357
Non-interest Bearing CWIP	7,752	8,550	8,764	8,868	9,449	11,142	11,890	12,817	13,024	11,103	11,291	9,386	9,386
End Month CWIP	256,211	276,032	271,568	285,131	297,522	301,097	325,490	358,499	367,655	357,668	369,697	264,742	264,742
Beg Month Plant Balance	10,487,515	10,518,083	10,549,917	10,605,104	10,642,925	10,682,821	10,677,459	10,711,696	10,738,712	10,790,174	10,855,481	10,897,320	10,487,515
Additions	33,757	34,163	59,240	41,315	43,752	56,330	36,289	29,983	55,502	68,139	44,392	161,151	664,014
Retirements	3,189	2,330	4,053	3,495	3,856	61,692	2,052	2,967	4,039	2,833	2,553	4,033	97,092
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	10,518,083	10,549,917	10,605,104	10,642,925	10,682,821	10,677,459	10,711,696	10,738,712	10,790,174	10,855,481	10,897,320	11,054,437	11,054,437
Depreciation Accrual													
Accrual	32,871	32,984	33,128	33,045	33,185	33,277	32,851	33,019	33,147	33,300	33,421	33,538	397,765
Monthly Rate													<i>FN-R-WP-11</i>
Beg Month Reserve Balance	6,025,658	6,053,513	6,082,311	6,109,501	6,137,051	6,164,427	6,134,366	6,163,075	6,191,067	6,217,893	6,246,378	6,275,302	6,025,658
Provision	32,871	32,984	33,128	33,045	33,185	33,277	32,851	33,019	33,147	33,300	33,421	33,538	397,765
Retirements	3,189	2,330	4,053	3,495	3,856	61,692	2,052	2,967	4,039	2,833	2,553	4,033	97,092
Salvage	109	81	125	104	132	433	66	89	107	86	109	110	1,553
Removal Costs	1,936	1,938	2,009	2,105	2,085	2,078	2,157	2,148	2,389	2,069	2,053	2,096	25,063
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	6,053,513	6,082,311	6,109,501	6,137,051	6,164,427	6,134,366	6,163,075	6,191,067	6,217,893	6,246,378	6,275,302	6,302,821	6,302,821
													<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total Utility Plant

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	264,742	285,973	311,119	307,150	335,092	355,781	377,943	399,022	421,464	385,009	394,769	405,631	264,742
Expenditures	59,988	56,674	59,138	65,215	65,661	68,753	60,688	59,015	92,419	59,780	54,674	55,235	757,240
Expenditures - AFUDC	1,871	2,000	2,178	2,168	2,350	2,486	2,615	2,744	3,001	2,652	2,706	2,782	29,552
Total Expenditures	61,859	58,674	61,316	67,383	68,011	71,238	63,303	61,759	95,420	62,432	57,380	58,017	786,792
Additions	39,205	32,148	62,763	38,108	46,012	47,688	40,753	37,320	126,912	51,245	45,159	156,376	723,690
Additions - AFUDC	1,423	1,380	2,522	1,332	1,309	1,388	1,471	1,996	4,964	1,427	1,359	5,615	26,186
Total Additions	40,628	33,528	65,285	39,441	47,322	49,077	42,224	39,316	131,876	52,672	46,517	161,991	749,876
End Month CWIP	285,973	311,119	307,150	335,092	355,781	377,943	399,022	421,464	385,009	394,769	405,631	301,658	301,658
Interest Bearing CWIP	275,779	300,026	295,845	323,476	343,443	366,437	386,798	408,994	373,278	383,596	394,271	292,567	292,567
Non-interest Bearing CWIP	10,194	11,093	11,305	11,615	12,338	11,506	12,224	12,470	11,730	11,173	11,361	9,091	9,091
End Month CWIP	285,973	311,119	307,150	335,092	355,781	377,943	399,022	421,464	385,009	394,769	405,631	301,658	301,658
Beg Month Plant Balance	11,054,437	11,091,694	11,122,782	11,183,838	11,219,602	11,262,883	11,247,274	11,287,339	11,323,526	11,451,143	11,500,852	11,544,690	11,054,437
Additions	40,628	33,528	65,285	39,441	47,322	49,077	42,224	39,316	131,876	52,672	46,517	161,991	749,876
Retirements	3,371	2,440	4,230	3,677	4,040	64,686	2,159	3,129	4,259	2,963	2,679	4,227	101,860
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	11,091,694	11,122,782	11,183,838	11,219,602	11,262,883	11,247,274	11,287,339	11,323,526	11,451,143	11,500,852	11,544,690	11,702,454	11,702,454
Depreciation Accrual													
Accrual	34,913	35,092	35,206	35,675	35,778	35,712	35,004	35,155	35,226	35,644	35,779	35,634	424,818
Monthly Rate													<i>FN-R-WP-11</i>
Beg Month Reserve Balance	6,302,821	6,332,345	6,362,944	6,391,861	6,421,680	6,451,288	6,420,500	6,451,126	6,480,981	6,508,599	6,539,262	6,570,380	6,302,821
Provision	34,913	35,092	35,206	35,675	35,778	35,712	35,004	35,155	35,226	35,644	35,779	35,634	424,818
Retirements	3,371	2,440	4,230	3,677	4,040	64,686	2,159	3,129	4,259	2,963	2,679	4,227	101,860
Salvage	115	85	131	110	139	457	70	94	112	90	114	116	1,632
Removal Costs	2,133	2,138	2,190	2,289	2,268	2,271	2,290	2,265	3,461	2,108	2,097	2,126	27,636
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	6,332,345	6,362,944	6,391,861	6,421,680	6,451,288	6,420,500	6,451,126	6,480,981	6,508,599	6,539,262	6,570,380	6,599,775	6,599,775
													<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total Utility Plant

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	301,658	340,972	383,211	394,001	424,919	452,018	461,550	498,944	540,393	553,894	523,808	499,817	301,658
Expenditures	77,424	76,371	78,458	76,246	78,232	77,117	76,500	73,570	102,424	71,112	66,676	64,236	918,368
Expenditures - AFUDC	2,175	2,430	2,719	2,778	2,984	3,150	3,205	3,436	3,797	3,778	3,572	3,410	37,434
Total Expenditures	79,599	78,801	81,177	79,023	81,216	80,268	79,705	77,006	106,221	74,891	70,248	67,646	955,802
Additions	39,073	35,299	67,920	46,637	52,587	67,728	40,494	33,845	90,053	101,644	90,678	275,520	941,478
Additions - AFUDC	1,212	1,263	2,467	1,469	1,530	3,007	1,818	1,712	2,667	3,333	3,561	16,180	40,218
Total Additions	40,284	36,562	70,387	48,105	54,117	70,735	42,312	35,557	92,720	104,977	94,239	291,700	981,697
End Month CWIP	340,972	383,211	394,001	424,919	452,018	461,550	498,944	540,393	553,894	523,808	499,817	275,763	275,763
Interest Bearing CWIP	330,699	371,701	382,030	412,636	438,823	447,929	484,291	524,596	537,832	509,065	485,418	265,396	265,396
Non-interest Bearing CWIP	10,273	11,510	11,971	12,283	13,194	13,622	14,653	15,797	16,062	14,743	14,399	10,367	10,367
End Month CWIP	340,972	383,211	394,001	424,919	452,018	461,550	498,944	540,393	553,894	523,808	499,817	275,763	275,763
Beg Month Plant Balance	11,702,454	11,739,119	11,773,113	11,839,056	11,883,280	11,933,151	11,937,059	11,977,088	12,009,313	12,097,418	12,199,268	12,290,677	11,702,454
Additions	40,284	36,562	70,387	48,105	54,117	70,735	42,312	35,557	92,720	104,977	94,239	291,700	981,697
Retirements	3,619	2,568	4,444	3,881	4,246	66,827	2,284	3,331	4,615	3,128	2,830	4,479	106,252
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	11,739,119	11,773,113	11,839,056	11,883,280	11,933,151	11,937,059	11,977,088	12,009,313	12,097,418	12,199,268	12,290,677	12,577,898	12,577,898
Depreciation Accrual													
Accrual	33,735	33,834	33,910	34,249	34,337	34,457	33,855	33,953	34,019	34,163	34,395	34,592	409,501
Monthly Rate													<i>FN-R-WP-11</i>
Beg Month Reserve Balance	6,599,775	6,627,096	6,655,533	6,682,189	6,709,743	6,737,045	6,702,212	6,730,982	6,758,842	6,784,397	6,812,721	6,841,785	6,599,775
Provision	33,735	33,834	33,910	34,249	34,337	34,457	33,855	33,953	34,019	34,163	34,395	34,592	409,501
Retirements	3,619	2,568	4,444	3,881	4,246	66,827	2,284	3,331	4,615	3,128	2,830	4,479	106,252
Salvage	123	89	138	116	146	478	74	100	118	96	119	122	1,718
Removal Costs	2,918	2,919	2,947	2,931	2,934	2,941	2,876	2,861	3,967	2,808	2,619	2,522	35,244
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	6,627,096	6,655,533	6,682,189	6,709,743	6,737,045	6,702,212	6,730,982	6,758,842	6,784,397	6,812,721	6,841,785	6,869,499	6,869,499
													<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Intangibles												
Asset ID:	10												
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	646	646	646	646	646	646	646	646	646	646	646	646	646
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	646	646	646	646	646	646	646	646	646	646	646	646	646
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Intangibles												
Asset ID:	10												
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	646	646	646	646	646	646	646	646	646	646	646	646	646
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	646	646	646	646	646	646	646	646	646	646	646	646	646
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Intangibles												
Asset ID:	10												
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	646	646	646	646	646	646	646	646	646	646	646	646	646
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	646	646	646	646	646	646	646	646	646	646	646	646	646
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Cushion Gas  
 Asset ID: 250

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	0	0	0	0	0	0	1,398	1,398	1,398	1,398	1,398	1,398	0
Expenditures	0	0	0	0	0	1,398	0	0	0	0	0	0	1,398
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	1,398	0	0	0	0	0	0	1,398
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398
End Month CWIP	0	0	0	0	0	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398
Beg Month Plant Balance	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549	58,549
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Cushion Gas  
 Asset ID: 250

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	1,398	1,398	1,398	1,398	1,398	1,398	0	0	0	0	0	0	1,398
Expenditures	0	0	0	0	0	1,398	0	0	0	0	0	0	1,398
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	1,398	0	0	0	0	0	0	1,398
Additions	0	0	0	0	0	2,796	0	0	0	0	0	0	2,796
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	2,796	0	0	0	0	0	0	2,796
End Month CWIP	1,398	1,398	1,398	1,398	1,398	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	1,398	1,398	1,398	1,398	1,398	0	0	0	0	0	0	0	0
End Month CWIP	1,398	1,398	1,398	1,398	1,398	0	0	0	0	0	0	0	0
Beg Month Plant Balance	58,549	58,549	58,549	58,549	58,549	58,549	61,345	61,345	61,345	61,345	61,345	61,345	58,549
Additions	0	0	0	0	0	2,796	0	0	0	0	0	0	2,796
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	58,549	58,549	58,549	58,549	58,549	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Cushion Gas  
 Asset ID: 250

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345	61,345
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total Underground Storage

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014	
Beg Month CWIP Balance	51,839	53,179	55,580	54,407	56,974	50,350	51,946	54,930	58,542	58,108	62,643	65,875	51,839	
Expenditures	5,330	5,334	5,338	6,323	6,337	6,352	6,556	6,443	6,460	5,922	5,917	5,918	72,230	
Expenditures - AFUDC	359	368	384	379	396	353	364	383	407	403	432	454	4,683	
Total Expenditures	5,690	5,702	5,722	6,703	6,733	6,705	6,920	6,826	6,867	6,324	6,350	6,372	76,913	
Additions	4,008	2,957	6,541	3,794	13,007	4,813	3,638	2,907	6,935	1,467	2,774	5,679	58,520	
Additions - AFUDC	341	344	354	342	349	296	298	307	366	322	344	358	4,022	
Total Additions	4,349	3,301	6,895	4,136	13,357	5,109	3,936	3,214	7,301	1,789	3,118	6,037	62,541	
End Month CWIP	53,179	55,580	54,407	56,974	50,350	51,946	54,930	58,542	58,108	62,643	65,875	66,211	66,211	
Interest Bearing CWIP	52,449	54,817	53,661	56,192	49,660	51,234	54,178	57,740	57,312	61,785	64,973	65,304	65,304	
Non-interest Bearing CWIP	730	763	746	781	690	712	753	802	796	858	902	907	907	
End Month CWIP	53,179	55,580	54,407	56,974	50,350	51,946	54,930	58,542	58,108	62,643	65,875	66,211	66,211	
Beg Month Plant Balance	751,552	754,728	757,804	764,546	767,914	780,669	785,260	788,766	791,046	798,045	799,661	802,343	751,552	
Additions	4,349	3,301	6,895	4,136	13,357	5,109	3,936	3,214	7,301	1,789	3,118	6,037	62,541	
Retirements	1,173	225	152	768	602	518	429	935	302	173	437	465	6,178	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	754,728	757,804	764,546	767,914	780,669	785,260	788,766	791,046	798,045	799,661	802,343	807,915	807,915	
Depreciation Accrual	1,826	1,834	1,841	1,858	1,866	1,897	1,908	1,917	1,923	1,940	1,944	1,950	22,703	<i>FN-R-WP-11</i>
Accrual Monthly Rate														
Beg Month Reserve Balance	436,335	436,697	437,991	439,360	440,087	440,999	442,062	443,158	443,775	445,022	446,435	447,628	436,335	<i>FN-R-WP-14</i>
Provision	1,826	1,834	1,841	1,858	1,866	1,897	1,908	1,917	1,923	1,940	1,944	1,950	22,703	
Retirements	1,173	225	152	768	602	518	429	935	302	173	437	465	6,178	
Salvage	32	7	4	19	32	69	14	25	17	5	44	19	288	
Removal Costs	323	323	323	383	384	385	397	390	391	358	358	358	4,373	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	436,697	437,991	439,360	440,087	440,999	442,062	443,158	443,775	445,022	446,435	447,628	448,775	448,775	<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total Underground Storage

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	
Beg Month CWIP Balance	66,211	68,530	72,036	71,749	75,033	68,491	70,658	74,211	78,449	58,827	62,677	65,177	66,211	
Expenditures	6,403	6,408	6,411	7,053	7,074	7,075	7,077	7,075	7,189	5,292	5,290	5,291	77,637	
Expenditures - AFUDC	458	473	496	496	518	475	489	513	541	405	431	447	5,741	
Total Expenditures	6,861	6,881	6,907	7,549	7,592	7,549	7,566	7,587	7,730	5,697	5,721	5,738	83,378	
Additions	4,188	3,019	6,826	3,909	13,770	5,075	3,707	3,034	25,587	1,518	2,868	5,980	79,481	
Additions - AFUDC	352	357	369	356	364	306	306	315	1,765	330	352	365	5,538	
Total Additions	4,541	3,375	7,195	4,265	14,134	5,382	4,014	3,349	27,352	1,848	3,220	6,346	85,019	
End Month CWIP	68,530	72,036	71,749	75,033	68,491	70,658	74,211	78,449	58,827	62,677	65,177	64,570	64,570	
Interest Bearing CWIP	67,592	71,050	70,766	74,005	67,553	69,691	73,194	77,375	58,022	61,818	64,284	63,685	63,685	
Non-interest Bearing CWIP	938	986	982	1,027	938	968	1,016	1,074	806	859	893	885	885	
End Month CWIP	68,530	72,036	71,749	75,033	68,491	70,658	74,211	78,449	58,827	62,677	65,177	64,570	64,570	
Beg Month Plant Balance	807,915	811,192	814,325	821,355	824,793	838,279	843,108	846,659	849,001	876,029	877,690	880,444	807,915	
Additions	4,541	3,375	7,195	4,265	14,134	5,382	4,014	3,349	27,352	1,848	3,220	6,346	85,019	
Retirements	1,264	242	164	827	647	553	462	1,007	325	186	467	500	6,644	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	811,192	814,325	821,355	824,793	838,279	843,108	846,659	849,001	876,029	877,690	880,444	886,289	886,289	
Depreciation Accrual Accrual Monthly Rate	1,964	1,972	1,979	1,997	2,005	2,038	2,050	2,058	2,064	2,130	2,134	2,141	24,532	<i>FN-R-WP-11</i>
Beg Month Reserve Balance	448,775	449,121	450,469	451,900	452,662	453,625	454,753	455,927	456,576	457,898	459,526	460,919	448,775	
Provision	1,964	1,972	1,979	1,997	2,005	2,038	2,050	2,058	2,064	2,130	2,134	2,141	24,532	
Retirements	1,264	242	164	827	647	553	462	1,007	325	186	467	500	6,644	
Salvage	35	8	4	21	33	72	15	27	18	5	46	20	305	
Removal Costs	388	389	389	428	429	429	429	429	436	321	321	321	4,709	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	449,121	450,469	451,900	452,662	453,625	454,753	455,927	456,576	457,898	459,526	460,919	462,259	462,259	<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total Underground Storage

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016	
Beg Month CWIP Balance	64,570	68,118	72,954	73,717	77,798	71,283	74,092	78,564	82,970	84,884	91,207	96,102	64,570	
Expenditures	7,915	7,916	7,922	8,109	8,119	8,126	8,254	8,125	8,079	7,821	7,818	7,818	96,023	
Expenditures - AFUDC	452	475	507	513	540	497	516	545	574	585	627	659	6,488	
Total Expenditures	8,367	8,392	8,429	8,622	8,658	8,623	8,770	8,670	8,652	8,406	8,445	8,477	102,511	
Additions	4,452	3,170	7,251	4,123	14,734	5,420	3,889	3,773	6,211	1,605	3,032	19,747	77,406	
Additions - AFUDC	367	387	415	417	440	394	409	490	528	479	517	2,247	7,089	
Total Additions	4,818	3,556	7,666	4,541	15,174	5,814	4,298	4,263	6,739	2,083	3,549	21,994	84,496	
End Month CWIP	68,118	72,954	73,717	77,798	71,283	74,092	78,564	82,970	84,884	91,207	96,102	82,585	82,585	
Interest Bearing CWIP	67,185	71,954	72,707	76,733	70,306	73,077	77,488	81,834	83,721	89,958	94,787	81,454	81,454	
Non-interest Bearing CWIP	933	999	1,010	1,065	976	1,015	1,076	1,136	1,162	1,249	1,316	1,131	1,131	
End Month CWIP	68,118	72,954	73,717	77,798	71,283	74,092	78,564	82,970	84,884	91,207	96,102	82,585	82,585	
Beg Month Plant Balance	886,289	889,716	893,006	900,490	904,119	918,584	923,801	927,590	930,744	937,127	939,006	942,048	886,289	
Additions	4,818	3,556	7,666	4,541	15,174	5,814	4,298	4,263	6,739	2,083	3,549	21,994	84,496	
Retirements	1,392	267	181	912	709	597	509	1,109	355	205	507	549	7,292	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	889,716	893,006	900,490	904,119	918,584	923,801	927,590	930,744	937,127	939,006	942,048	963,493	963,493	
Depreciation Accrual	2,045	2,053	2,061	2,078	2,087	2,120	2,132	2,140	2,148	2,162	2,167	2,174	25,366	FN-R-WP-11
Accrual Monthly Rate														
Beg Month Reserve Balance	462,259	462,471	463,787	465,192	465,890	466,811	467,916	469,056	469,624	470,946	472,436	473,670	462,259	
Provision	2,045	2,053	2,061	2,078	2,087	2,120	2,132	2,140	2,148	2,162	2,167	2,174	25,366	
Retirements	1,392	267	181	912	709	597	509	1,109	355	205	507	549	7,292	
Salvage	38	8	4	23	35	74	17	29	19	6	48	22	323	
Removal Costs	479	479	480	491	492	492	500	492	489	473	473	473	5,814	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	462,471	463,787	465,192	465,890	466,811	467,916	469,056	469,624	470,946	472,436	473,670	474,842	474,842	FN-R-WP-14

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Land  
 Asset ID: 20

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Depreciation Accrual													
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Land  
 Asset ID: 20

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Depreciation Accrual													
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Land  
 Asset ID: 20

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Depreciation Accrual													
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Structures and Improvements  
 Asset ID: 30

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	1,761	1,634	1,392	1,166	928	892	838	635	534	352	273	122	1,761
Expenditures	0	0	0	0	0	0	109	0	0	0	0	0	109
Expenditures - AFUDC	12	11	9	8	6	6	6	4	4	2	2	1	70
Total Expenditures	12	11	9	8	6	6	115	4	4	2	2	1	179
Additions	126	243	225	239	36	54	313	101	182	78	151	82	1,830
Additions - AFUDC	12	11	9	8	6	6	6	4	4	2	2	1	70
Total Additions	138	254	234	246	42	60	319	105	186	81	153	83	1,900
End Month CWIP	1,634	1,392	1,166	928	892	838	635	534	352	273	122	40	40
Interest Bearing CWIP	1,610	1,371	1,149	914	878	825	625	526	347	269	121	39	39
Non-interest Bearing CWIP	24	21	17	14	13	12	9	8	5	4	2	1	1
End Month CWIP	1,634	1,392	1,166	928	892	838	635	534	352	273	122	40	40
Beg Month Plant Balance	41,641	41,769	42,018	42,252	42,496	42,496	42,412	42,720	42,819	42,980	43,059	43,127	41,641
Additions	138	254	234	246	42	60	319	105	186	81	153	83	1,900
Retirements	10	5	0	2	43	143	10	6	24	2	85	20	351
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	41,769	42,018	42,252	42,496	42,496	42,412	42,720	42,819	42,980	43,059	43,127	43,190	43,190
Depreciation Accrual	102	102	103	103	104	104	104	105	105	105	105	106	1,248
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	19,756	19,852	19,951	20,054	20,156	20,236	20,257	20,347	20,448	20,539	20,643	20,699	19,756
Provision	102	102	103	103	104	104	104	105	105	105	105	106	1,248
Retirements	10	5	0	2	43	143	10	6	24	2	85	20	351
Salvage	4	2	0	1	18	60	4	3	10	1	36	8	148
Removal Costs	0	0	0	0	0	0	7	0	0	0	0	0	7
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	19,852	19,951	20,054	20,156	20,236	20,257	20,347	20,448	20,539	20,643	20,699	20,793	20,793

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Structures and Improvements  
 Asset ID: 30

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	40	101	94	97	93	209	314	267	343	372	461	508	40
Expenditures	135	135	135	135	137	137	136	135	135	135	135	135	1,625
Expenditures - AFUDC	1	1	1	1	1	2	3	2	3	3	3	4	24
Total Expenditures	136	136	136	136	138	139	139	137	138	138	138	139	1,649
Additions	74	142	132	139	21	31	183	59	106	46	88	48	1,070
Additions - AFUDC	1	1	1	1	1	2	3	2	3	3	3	4	24
Total Additions	75	143	133	141	22	33	185	61	109	49	92	52	1,095
End Month CWIP	101	94	97	93	209	314	267	343	372	461	508	594	594
Interest Bearing CWIP	100	93	96	91	205	309	263	338	366	454	500	586	586
Non-interest Bearing CWIP	2	1	1	1	3	5	4	5	6	7	8	9	9
End Month CWIP	101	94	97	93	209	314	267	343	372	461	508	594	594
Beg Month Plant Balance	43,190	43,254	43,392	43,525	43,663	43,641	43,526	43,701	43,755	43,839	43,886	43,890	43,190
Additions	75	143	133	141	22	33	185	61	109	49	92	52	1,095
Retirements	10	5	0	2	45	149	10	7	25	2	88	21	364
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	43,254	43,392	43,525	43,663	43,641	43,526	43,701	43,755	43,839	43,886	43,890	43,921	43,921
Depreciation Accrual													
Accrual	106	106	106	107	107	107	107	107	107	107	107	107	1,281
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	20,793	20,884	20,979	21,076	21,172	21,244	21,256	21,348	21,442	21,526	21,623	21,670	20,793
Provision	106	106	106	107	107	107	107	107	107	107	107	107	1,281
Retirements	10	5	0	2	45	149	10	7	25	2	88	21	364
Salvage	4	2	0	1	19	63	4	3	11	1	37	9	153
Removal Costs	9	9	9	9	9	9	9	9	9	9	9	9	107
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	20,884	20,979	21,076	21,172	21,244	21,256	21,348	21,442	21,526	21,623	21,670	21,757	21,757

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Structures and Improvements  
 Asset ID: 30

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	594	548	458	375	287	274	254	266	229	162	133	77	594
Expenditures	0	0	0	0	0	0	128	0	0	0	0	0	128
Expenditures - AFUDC	4	4	3	2	2	2	2	2	2	1	1	1	24
Total Expenditures	4	4	3	2	2	2	130	2	2	1	1	1	152
Additions	47	90	83	88	13	20	115	37	67	29	56	30	676
Additions - AFUDC	4	4	3	2	2	2	2	2	2	1	1	1	24
Total Additions	51	93	86	91	15	22	117	39	69	30	57	31	700
End Month CWIP	548	458	375	287	274	254	266	229	162	133	77	47	47
Interest Bearing CWIP	540	451	369	283	270	250	262	226	160	131	76	46	46
Non-interest Bearing CWIP	8	7	6	4	4	4	4	3	2	2	1	1	1
End Month CWIP	548	458	375	287	274	254	266	229	162	133	77	47	47
Beg Month Plant Balance	43,921	43,961	44,049	44,135	44,223	44,193	44,064	44,171	44,203	44,246	44,274	44,241	43,921
Additions	51	93	86	91	15	22	117	39	69	30	57	31	700
Retirements	10	5	0	2	45	151	11	7	26	2	89	21	370
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	43,961	44,049	44,135	44,223	44,193	44,064	44,171	44,203	44,246	44,274	44,241	44,251	44,251
Depreciation Accrual													
Accrual	123	123	124	124	124	124	124	124	124	124	124	124	1,486
Monthly Rate	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	
Beg Month Reserve Balance	21,757	21,874	21,995	22,118	22,241	22,338	22,375	22,484	22,604	22,713	22,836	22,908	21,757
Provision	123	123	124	124	124	124	124	124	124	124	124	124	1,486
Retirements	10	5	0	2	45	151	11	7	26	2	89	21	370
Salvage	4	2	0	1	19	64	4	3	11	1	38	9	156
Removal Costs	0	0	0	0	0	0	8	0	0	0	0	0	8
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	21,874	21,995	22,118	22,241	22,338	22,375	22,484	22,604	22,713	22,836	22,908	23,020	23,020

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Other than Land, Structures and Improvements  
 Asset ID: 40

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	50,078	51,545	54,188	53,240	56,046	49,458	51,108	54,296	58,008	57,756	62,370	65,753	50,078
Expenditures	5,330	5,334	5,338	6,323	6,337	6,352	6,447	6,443	6,460	5,922	5,917	5,918	72,121
Expenditures - AFUDC	348	357	375	372	390	347	358	379	404	400	431	453	4,614
Total Expenditures	5,678	5,691	5,712	6,695	6,727	6,699	6,805	6,822	6,864	6,322	6,348	6,371	76,734
Additions	3,882	2,714	6,316	3,556	12,971	4,759	3,325	2,807	6,753	1,388	2,623	5,597	56,689
Additions - AFUDC	329	333	345	334	343	291	292	303	363	320	343	357	3,952
Total Additions	4,211	3,047	6,660	3,890	13,314	5,049	3,617	3,109	7,115	1,708	2,965	5,954	60,641
End Month CWIP	51,545	54,188	53,240	56,046	49,458	51,108	54,296	58,008	57,756	62,370	65,753	66,171	66,171
Interest Bearing CWIP	50,839	53,446	52,512	55,278	48,781	50,408	53,552	57,214	56,966	61,516	64,853	65,265	65,265
Non-interest Bearing CWIP	706	742	729	767	677	700	743	794	791	854	900	906	906
End Month CWIP	51,545	54,188	53,240	56,046	49,458	51,108	54,296	58,008	57,756	62,370	65,753	66,171	66,171
Beg Month Plant Balance	705,371	708,419	711,246	717,755	720,879	733,634	738,308	741,506	743,687	750,525	752,063	754,676	705,371
Additions	4,211	3,047	6,660	3,890	13,314	5,049	3,617	3,109	7,115	1,708	2,965	5,954	60,641
Retirements	1,163	220	152	766	559	375	419	928	278	171	352	445	5,827
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	708,419	711,246	717,755	720,879	733,634	738,308	741,506	743,687	750,525	752,063	754,676	760,185	760,185
Depreciation Accrual													
Accrual	1,724	1,731	1,738	1,754	1,762	1,793	1,805	1,812	1,818	1,834	1,838	1,845	21,455
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	416,579	416,846	418,039	419,306	419,930	420,763	421,805	422,811	423,327	424,483	425,792	426,929	416,579
Provision	1,724	1,731	1,738	1,754	1,762	1,793	1,805	1,812	1,818	1,834	1,838	1,845	21,455
Retirements	1,163	220	152	766	559	375	419	928	278	171	352	445	5,827
Salvage	28	5	4	19	14	9	10	22	7	4	8	11	141
Removal Costs	323	323	323	383	384	385	390	390	391	358	358	358	4,366
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	416,846	418,039	419,306	419,930	420,763	421,805	422,811	423,327	424,483	425,792	426,929	427,981	427,981

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Other than Land, Structures and Improvements  
 Asset ID: 40

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	66,171	68,429	71,942	71,651	74,940	68,282	70,344	73,943	78,106	58,455	62,216	64,670	66,171
Expenditures	6,268	6,273	6,276	6,918	6,937	6,938	6,941	6,940	7,054	5,157	5,155	5,156	76,013
Expenditures - AFUDC	457	472	495	495	517	473	487	510	538	402	427	443	5,716
Total Expenditures	6,725	6,745	6,771	7,413	7,453	7,411	7,427	7,450	7,593	5,559	5,582	5,599	81,729
Additions	4,114	2,877	6,694	3,769	13,749	5,044	3,525	2,975	25,480	1,472	2,780	5,932	78,410
Additions - AFUDC	352	355	368	355	363	304	304	313	1,762	327	349	362	5,514
Total Additions	4,466	3,232	7,062	4,124	14,111	5,349	3,828	3,288	27,243	1,799	3,128	6,294	83,924
End Month CWIP	68,429	71,942	71,651	74,940	68,282	70,344	73,943	78,106	58,455	62,216	64,670	63,975	63,975
Interest Bearing CWIP	67,492	70,957	70,670	73,914	67,347	69,381	72,931	77,037	57,655	61,364	63,784	63,100	63,100
Non-interest Bearing CWIP	937	985	981	1,026	935	963	1,012	1,069	800	852	885	876	876
End Month CWIP	68,429	71,942	71,651	74,940	68,282	70,344	73,943	78,106	58,455	62,216	64,670	63,975	63,975
Beg Month Plant Balance	760,185	763,398	766,393	773,291	776,590	790,099	795,043	798,419	800,706	827,650	829,265	832,015	760,185
Additions	4,466	3,232	7,062	4,124	14,111	5,349	3,828	3,288	27,243	1,799	3,128	6,294	83,924
Retirements	1,254	237	164	825	603	404	452	1,001	299	184	379	479	6,280
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	763,398	766,393	773,291	776,590	790,099	795,043	798,419	800,706	827,650	829,265	832,015	837,829	837,829
Depreciation Accrual													
Accrual	1,858	1,866	1,873	1,890	1,898	1,931	1,943	1,951	1,957	2,023	2,027	2,034	23,251
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	427,981	428,237	429,491	430,824	431,490	432,380	433,497	434,579	435,134	436,372	437,903	439,248	427,981
Provision	1,858	1,866	1,873	1,890	1,898	1,931	1,943	1,951	1,957	2,023	2,027	2,034	23,251
Retirements	1,254	237	164	825	603	404	452	1,001	299	184	379	479	6,280
Salvage	30	6	4	20	15	10	11	24	7	4	9	12	152
Removal Costs	379	380	380	419	420	420	420	420	427	312	312	312	4,602
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	428,237	429,491	430,824	431,490	432,380	433,497	434,579	435,134	436,372	437,903	439,248	440,502	440,502

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Underground Storage - Other than Land, Structures and Improvements  
 Asset ID: 40

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	63,975	67,571	72,496	73,342	77,511	71,009	73,838	78,297	82,741	84,722	91,074	96,025	63,975
Expenditures	7,915	7,916	7,922	8,109	8,119	8,126	8,126	8,125	8,079	7,821	7,818	7,818	95,895
Expenditures - AFUDC	448	472	504	510	538	495	514	543	572	584	626	659	6,464
Total Expenditures	8,363	8,388	8,426	8,619	8,656	8,621	8,640	8,668	8,651	8,405	8,444	8,477	102,358
Additions	4,405	3,080	7,167	4,035	14,720	5,401	3,774	3,736	6,143	1,576	2,976	19,717	76,731
Additions - AFUDC	363	383	412	415	438	392	407	488	527	478	516	2,247	7,065
Total Additions	4,768	3,463	7,579	4,450	15,159	5,792	4,180	4,224	6,670	2,053	3,493	21,964	83,796
End Month CWIP	67,571	72,496	73,342	77,511	71,009	73,838	78,297	82,741	84,722	91,074	96,025	82,538	82,538
Interest Bearing CWIP	66,646	71,503	72,338	76,450	70,037	72,827	77,225	81,608	83,562	89,827	94,710	81,408	81,408
Non-interest Bearing CWIP	925	993	1,004	1,061	972	1,011	1,072	1,133	1,160	1,247	1,315	1,130	1,130
End Month CWIP	67,571	72,496	73,342	77,511	71,009	73,838	78,297	82,741	84,722	91,074	96,025	82,538	82,538
Beg Month Plant Balance	837,829	841,215	844,417	851,816	855,356	869,851	875,198	878,880	882,002	888,342	890,193	893,267	837,829
Additions	4,768	3,463	7,579	4,450	15,159	5,792	4,180	4,224	6,670	2,053	3,493	21,964	83,796
Retirements	1,382	262	181	909	664	446	498	1,103	330	203	418	528	6,922
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	841,215	844,417	851,816	855,356	869,851	875,198	878,880	882,002	888,342	890,193	893,267	914,703	914,703
Depreciation Accrual													
Accrual	1,922	1,930	1,937	1,954	1,962	1,996	2,008	2,016	2,024	2,038	2,042	2,049	23,880
Monthly Rate	0.0023	0.0023	0.0023	0.0023	0.0023	0.0023	0.0023	0.0023	0.0023	0.0023	0.0023	0.0023	
Beg Month Reserve Balance	440,502	440,597	441,792	443,074	443,650	444,473	445,542	446,572	447,020	448,233	449,600	450,761	440,502
Provision	1,922	1,930	1,937	1,954	1,962	1,996	2,008	2,016	2,024	2,038	2,042	2,049	23,880
Retirements	1,382	262	181	909	664	446	498	1,103	330	203	418	528	6,922
Salvage	33	6	4	22	16	11	12	27	8	5	10	13	167
Removal Costs	479	479	480	491	492	492	492	492	489	473	473	473	5,806
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	440,597	441,792	443,074	443,650	444,473	445,542	446,572	447,020	448,233	449,600	450,761	451,822	451,822

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total Transmission												
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	33,511	36,087	40,505	45,907	52,757	53,868	54,804	62,333	70,701	70,806	74,178	73,457	33,511
Expenditures	7,358	7,396	8,067	8,320	8,396	8,204	9,767	9,748	14,872	8,710	8,351	9,392	108,580
Expenditures - AFUDC	245	262	293	330	375	382	393	443	515	495	516	515	4,762
Total Expenditures	7,603	7,658	8,360	8,650	8,771	8,585	10,160	10,191	15,386	9,204	8,867	9,907	113,342
Additions	4,796	2,999	2,693	1,504	7,329	7,275	2,290	1,449	14,645	5,398	9,145	24,687	84,209
Additions - AFUDC	230	241	266	295	332	374	342	374	637	435	442	622	4,589
Total Additions	5,026	3,240	2,958	1,799	7,661	7,649	2,632	1,822	15,281	5,833	9,587	25,309	88,798
End Month CWIP	36,087	40,505	45,907	52,757	53,868	54,804	62,333	70,701	70,806	74,178	73,457	58,055	58,055
Interest Bearing CWIP	35,557	39,909	45,232	51,982	53,076	53,999	61,416	69,661	69,765	73,087	72,377	57,201	57,201
Non-interest Bearing CWIP	531	596	675	776	792	806	917	1,040	1,041	1,091	1,080	854	854
End Month CWIP	36,087	40,505	45,907	52,757	53,868	54,804	62,333	70,701	70,806	74,178	73,457	58,055	58,055
Beg Month Plant Balance	1,691,164	1,695,772	1,698,800	1,701,217	1,702,828	1,710,334	1,717,603	1,720,155	1,721,885	1,736,918	1,742,485	1,751,980	1,691,164
Additions	5,026	3,240	2,958	1,799	7,661	7,649	2,632	1,822	15,281	5,833	9,587	25,309	88,798
Retirements	418	212	542	187	155	380	80	93	248	266	92	129	2,803
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,695,772	1,698,800	1,701,217	1,702,828	1,710,334	1,717,603	1,720,155	1,721,885	1,736,918	1,742,485	1,751,980	1,777,160	1,777,160
Depreciation Accrual Monthly Rate	3,009	3,018	3,023	3,027	3,030	3,044	3,057	3,061	3,064	3,091	3,101	3,118	36,642 <i>FN-R-WP-11</i>
Beg Month Reserve Balance	750,877	753,190	755,700	757,878	760,380	762,913	765,260	767,830	770,393	772,600	775,079	777,743	750,877 <i>FN-R-WP-14</i>
Provision	3,009	3,018	3,023	3,027	3,030	3,044	3,057	3,061	3,064	3,091	3,101	3,118	36,642
Retirements	418	212	542	187	155	380	80	93	248	266	92	129	2,803
Salvage	32	17	37	15	13	31	7	8	20	21	8	10	217
Removal Costs	310	312	340	353	356	348	414	413	629	367	352	396	4,588
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	753,190	755,700	757,878	760,380	762,913	765,260	767,830	770,393	772,600	775,079	777,743	780,346	780,346 <i>FN-R-WP-14</i>



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:

Total Transmission

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	
Beg Month CWIP Balance	58,055	60,860	66,019	71,534	79,125	79,558	81,770	85,055	93,048	78,199	80,347	77,900	58,055	
Expenditures	8,523	8,641	8,834	9,623	9,666	9,718	10,187	9,608	37,246	8,689	8,441	9,154	138,330	
Expenditures - AFUDC	410	429	464	503	553	556	572	592	735	544	557	543	6,458	
Total Expenditures	8,934	9,070	9,298	10,125	10,219	10,274	10,759	10,199	37,981	9,233	8,998	9,697	144,788	
Additions	5,781	3,564	3,419	2,154	9,377	7,637	6,991	1,796	51,354	6,637	11,003	29,075	138,790	
Additions - AFUDC	347	347	363	381	408	425	482	410	1,476	448	441	657	6,187	
Total Additions	6,129	3,912	3,782	2,535	9,786	8,062	7,473	2,206	52,831	7,085	11,444	29,732	144,977	
End Month CWIP	60,860	66,019	71,534	79,125	79,558	81,770	85,055	93,048	78,199	80,347	77,900	57,866	57,866	
Interest Bearing CWIP	59,965	65,048	70,482	77,961	78,388	80,567	83,804	91,679	77,048	79,165	76,754	57,014	57,014	
Non-interest Bearing CWIP	895	971	1,052	1,164	1,170	1,203	1,251	1,369	1,150	1,182	1,146	851	851	
End Month CWIP	60,860	66,019	71,534	79,125	79,558	81,770	85,055	93,048	78,199	80,347	77,900	57,866	57,866	
Beg Month Plant Balance	1,777,160	1,782,850	1,786,539	1,789,753	1,792,091	1,801,714	1,809,377	1,816,766	1,818,875	1,871,445	1,878,251	1,889,598	1,777,160	
Additions	6,129	3,912	3,782	2,535	9,786	8,062	7,473	2,206	52,831	7,085	11,444	29,732	144,977	
Retirements	439	223	568	197	163	399	84	98	261	280	97	136	2,943	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	1,782,850	1,786,539	1,789,753	1,792,091	1,801,714	1,809,377	1,816,766	1,818,875	1,871,445	1,878,251	1,889,598	1,919,194	1,919,194	
Depreciation Accrual Accrual Monthly Rate	3,163	3,173	3,180	3,185	3,189	3,206	3,220	3,233	3,237	3,330	3,342	3,362	38,820	<i>FN-R-WP-11</i>
Beg Month Reserve Balance	780,346	782,729	785,317	787,580	790,164	792,781	795,195	797,893	800,616	802,028	804,718	807,600	780,346	
Provision	3,163	3,173	3,180	3,185	3,189	3,206	3,220	3,233	3,237	3,330	3,342	3,362	38,820	
Retirements	439	223	568	197	163	399	84	98	261	280	97	136	2,943	
Salvage	33	17	39	16	13	33	7	8	21	22	8	11	229	
Removal Costs	375	380	388	421	423	425	445	420	1,585	382	371	401	6,016	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	782,729	785,317	787,580	790,164	792,781	795,195	797,893	800,616	802,028	804,718	807,600	810,436	810,436	<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total Transmission												
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	57,866	69,470	83,376	93,139	108,274	116,319	117,193	130,280	144,424	151,728	119,298	79,290	57,866
Expenditures	17,364	17,371	17,478	16,836	16,932	17,096	15,581	15,490	41,497	15,425	10,958	8,657	210,685
Expenditures - AFUDC	438	515	607	669	769	822	823	909	1,088	1,050	822	551	9,061
Total Expenditures	17,802	17,886	18,085	17,505	17,701	17,918	16,404	16,398	42,585	16,474	11,780	9,208	219,746
Additions	5,895	3,664	7,888	1,996	9,243	16,392	2,900	1,802	34,532	46,869	49,466	23,189	203,836
Additions - AFUDC	303	316	434	373	413	653	417	452	749	2,036	2,321	513	8,979
Total Additions	6,198	3,979	8,322	2,370	9,656	17,045	3,318	2,254	35,281	48,905	51,787	23,701	212,815
End Month CWIP	69,470	83,376	93,139	108,274	116,319	117,193	130,280	144,424	151,728	119,298	79,290	64,797	64,797
Interest Bearing CWIP	68,448	82,150	91,769	106,682	114,609	115,470	128,364	142,300	149,497	117,543	78,125	63,844	63,844
Non-interest Bearing CWIP	1,022	1,227	1,370	1,593	1,711	1,724	1,916	2,124	2,231	1,754	1,166	953	953
End Month CWIP	69,470	83,376	93,139	108,274	116,319	117,193	130,280	144,424	151,728	119,298	79,290	64,797	64,797
Beg Month Plant Balance	1,919,194	1,924,916	1,928,654	1,936,357	1,938,514	1,947,994	1,964,608	1,967,835	1,969,984	2,004,982	2,053,585	2,105,267	1,919,194
Additions	6,198	3,979	8,322	2,370	9,656	17,045	3,318	2,254	35,281	48,905	51,787	23,701	212,815
Retirements	476	241	620	213	176	431	91	105	282	302	105	147	3,187
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,924,916	1,928,654	1,936,357	1,938,514	1,947,994	1,964,608	1,967,835	1,969,984	2,004,982	2,053,585	2,105,267	2,128,822	2,128,822
Depreciation Accrual													
Accrual Monthly Rate	3,787	3,799	3,806	3,821	3,826	3,844	3,877	3,884	3,888	3,957	4,053	4,155	46,696
Beg Month Reserve Balance	810,436	813,052	815,896	818,387	821,304	824,255	826,984	830,119	833,253	835,132	838,160	841,655	810,436
Provision	3,787	3,799	3,806	3,821	3,826	3,844	3,877	3,884	3,888	3,957	4,053	4,155	46,696
Retirements	476	241	620	213	176	431	91	105	282	302	105	147	3,187
Salvage	36	19	42	17	14	36	7	9	22	24	9	12	247
Removal Costs	732	732	737	710	714	721	659	653	1,749	650	462	365	8,881
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	813,052	815,896	818,387	821,304	824,255	826,984	830,119	833,253	835,132	838,160	841,655	845,310	845,310

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Land  
 Asset ID: 50

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Land  
 Asset ID: 50

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Land  
 Asset ID: 50

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
Depreciation Accrual													
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Structures and Improvements  
 Asset ID: 60

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	726	705	704	649	647	570	640	669	739	439	384	349	726
Expenditures	0	0	0	88	88	88	88	88	88	0	0	0	530
Expenditures - AFUDC	5	5	5	5	5	4	5	5	5	3	3	2	49
Total Expenditures	5	5	5	93	93	92	93	93	94	3	3	2	580
Additions	21	1	55	91	166	18	59	19	388	56	35	155	1,062
Additions - AFUDC	5	5	5	5	5	4	5	5	5	3	3	2	49
Total Additions	26	5	59	95	171	22	63	23	393	59	37	157	1,111
End Month CWIP	705	704	649	647	570	640	669	739	439	384	349	194	194
Interest Bearing CWIP	694	693	640	638	561	630	660	728	433	378	343	191	191
Non-interest Bearing CWIP	11	10	10	10	8	10	10	11	7	6	5	3	3
End Month CWIP	705	704	649	647	570	640	669	739	439	384	349	194	194
Beg Month Plant Balance	35,154	35,145	35,138	35,103	35,196	35,367	35,389	35,452	35,475	35,859	35,906	35,943	35,154
Additions	26	5	59	95	171	22	63	23	393	59	37	157	1,111
Retirements	35	12	95	1	0	0	0	0	9	13	0	2	168
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	35,145	35,138	35,103	35,196	35,367	35,389	35,452	35,475	35,859	35,906	35,943	36,098	36,098
Depreciation Accrual	46	46	46	46	46	47	47	47	47	47	47	47	561
Monthly Rate	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	
Beg Month Reserve Balance	20,867	20,879	20,913	20,865	20,904	20,945	20,986	21,027	21,067	21,100	21,134	21,182	20,867
Provision	46	46	46	46	46	47	47	47	47	47	47	47	561
Retirements	35	12	95	1	0	0	0	0	9	13	0	2	168
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	6	6	6	6	6	6	0	0	0	34
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	20,879	20,913	20,865	20,904	20,945	20,986	21,027	21,067	21,100	21,134	21,182	21,227	21,227

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Structures and Improvements  
 Asset ID: 60

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	194	790	1,492	1,912	2,144	1,980	2,592	2,989	3,596	2,268	2,681	3,203	194
Expenditures	706	706	706	707	707	707	706	706	706	706	706	706	8,470
Expenditures - AFUDC	4	8	12	15	16	15	19	22	26	17	20	23	198
Total Expenditures	709	713	718	722	723	722	725	728	732	723	726	729	8,668
Additions	110	3	286	475	871	94	309	98	2,034	293	183	810	5,566
Additions - AFUDC	4	8	12	15	16	15	19	22	26	17	20	23	198
Total Additions	114	10	298	490	887	109	328	120	2,060	310	203	833	5,764
End Month CWIP	790	1,492	1,912	2,144	1,980	2,592	2,989	3,596	2,268	2,681	3,203	3,099	3,099
Interest Bearing CWIP	778	1,470	1,883	2,112	1,950	2,554	2,945	3,543	2,234	2,641	3,155	3,052	3,052
Non-interest Bearing CWIP	12	22	29	32	30	39	45	54	34	40	48	46	46
End Month CWIP	790	1,492	1,912	2,144	1,980	2,592	2,989	3,596	2,268	2,681	3,203	3,099	3,099
Beg Month Plant Balance	36,098	36,175	36,174	36,374	36,863	37,750	37,859	38,187	38,307	40,358	40,655	40,858	36,098
Additions	114	10	298	490	887	109	328	120	2,060	310	203	833	5,764
Retirements	36	12	97	1	0	0	0	0	9	13	0	2	172
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	36,175	36,174	36,374	36,863	37,750	37,859	38,187	38,307	40,358	40,655	40,858	41,689	41,689
Depreciation Accrual	48	48	48	48	49	50	50	50	51	53	54	54	601
Accrual Monthly Rate	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	0.0013	
Beg Month Reserve Balance	21,227	21,193	21,184	21,089	21,090	21,093	21,098	21,102	21,107	21,103	21,098	21,106	21,227
Provision	48	48	48	48	49	50	50	50	51	53	54	54	601
Retirements	36	12	97	1	0	0	0	0	9	13	0	2	172
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	45	45	45	45	45	45	45	45	45	45	45	45	543
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	21,193	21,184	21,089	21,090	21,093	21,098	21,102	21,107	21,103	21,098	21,106	21,113	21,113

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Structures and Improvements  
 Asset ID: 60

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	3,099	3,036	3,035	2,872	2,602	2,108	2,054	1,979	1,923	768	601	497	3,099
Expenditures	0	0	0	0	0	0	101	0	0	0	0	0	101
Expenditures - AFUDC	20	20	20	19	17	14	14	13	13	5	4	3	162
Total Expenditures	20	20	20	19	17	14	115	13	13	5	4	3	263
Additions	63	2	163	270	495	53	176	56	1,156	166	104	460	3,163
Additions - AFUDC	20	20	20	19	17	14	14	13	13	5	4	3	162
Total Additions	83	22	183	289	512	67	189	69	1,168	171	108	464	3,325
End Month CWIP	3,036	3,035	2,872	2,602	2,108	2,054	1,979	1,923	768	601	497	37	37
Interest Bearing CWIP	2,991	2,989	2,829	2,563	2,076	2,024	1,950	1,895	756	592	490	36	36
Non-interest Bearing CWIP	45	45	43	39	31	31	30	29	11	9	7	1	1
End Month CWIP	3,036	3,035	2,872	2,602	2,108	2,054	1,979	1,923	768	601	497	37	37
Beg Month Plant Balance	41,689	41,731	41,738	41,808	42,095	42,607	42,674	42,864	42,932	44,090	44,246	44,354	41,689
Additions	83	22	183	289	512	67	189	69	1,168	171	108	464	3,325
Retirements	41	14	112	2	0	0	0	1	11	15	0	3	199
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	41,731	41,738	41,808	42,095	42,607	42,674	42,864	42,932	44,090	44,246	44,354	44,815	44,815
Depreciation Accrual	93	93	93	93	94	95	95	95	96	98	98	99	1,141
Monthly Rate	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	
Beg Month Reserve Balance	21,113	21,164	21,243	21,223	21,315	21,408	21,503	21,591	21,686	21,771	21,854	21,953	21,113
Provision	93	93	93	93	94	95	95	95	96	98	98	99	1,141
Retirements	41	14	112	2	0	0	0	1	11	15	0	3	199
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	6	0	0	0	0	0	6
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	21,164	21,243	21,223	21,315	21,408	21,503	21,591	21,686	21,771	21,854	21,953	22,049	22,049



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Other than Land, Structures and Improvements  
 Asset ID: 70

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	32,786	35,383	39,801	45,257	52,110	53,298	54,164	61,663	69,962	70,366	73,794	73,108	32,786
Expenditures	7,358	7,396	8,067	8,232	8,308	8,115	9,679	9,660	14,783	8,710	8,351	9,392	108,049
Expenditures - AFUDC	240	257	289	325	371	378	389	438	509	492	513	512	4,713
Total Expenditures	7,598	7,653	8,355	8,557	8,678	8,493	10,067	10,098	15,293	9,202	8,864	9,905	112,762
Additions	4,775	2,999	2,638	1,414	7,163	7,257	2,231	1,430	14,257	5,342	9,110	24,533	83,147
Additions - AFUDC	225	236	261	290	327	370	338	369	632	432	440	620	4,540
Total Additions	5,000	3,235	2,899	1,704	7,490	7,627	2,568	1,799	14,888	5,774	9,550	25,152	87,687
End Month CWIP	35,383	39,801	45,257	52,110	53,298	54,164	61,663	69,962	70,366	73,794	73,108	57,861	57,861
Interest Bearing CWIP	34,863	39,216	44,592	51,344	52,515	53,368	60,757	68,933	69,332	72,709	72,034	57,010	57,010
Non-interest Bearing CWIP	520	585	665	766	784	796	907	1,029	1,035	1,085	1,075	851	851
End Month CWIP	35,383	39,801	45,257	52,110	53,298	54,164	61,663	69,962	70,366	73,794	73,108	57,861	57,861
Beg Month Plant Balance	1,653,148	1,657,765	1,660,800	1,663,251	1,664,769	1,672,105	1,679,352	1,681,841	1,683,547	1,698,196	1,703,717	1,713,174	1,653,148
Additions	5,000	3,235	2,899	1,704	7,490	7,627	2,568	1,799	14,888	5,774	9,550	25,152	87,687
Retirements	383	200	447	186	155	380	80	93	239	254	92	127	2,635
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,657,765	1,660,800	1,663,251	1,664,769	1,672,105	1,679,352	1,681,841	1,683,547	1,698,196	1,703,717	1,713,174	1,738,199	1,738,199
Depreciation Accrual													
Accrual	2,963	2,971	2,977	2,981	2,984	2,997	3,010	3,014	3,017	3,044	3,054	3,070	36,081
Monthly Rate	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	
Beg Month Reserve Balance	730,009	732,311	734,787	737,013	739,476	741,968	744,274	746,803	749,325	751,500	753,944	756,561	730,009
Provision	2,963	2,971	2,977	2,981	2,984	2,997	3,010	3,014	3,017	3,044	3,054	3,070	36,081
Retirements	383	200	447	186	155	380	80	93	239	254	92	127	2,635
Salvage	32	17	37	15	13	31	7	8	20	21	8	10	217
Removal Costs	310	312	340	347	350	342	408	407	623	367	352	396	4,554
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	732,311	734,787	737,013	739,476	741,968	744,274	746,803	749,325	751,500	753,944	756,561	759,119	759,119

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Other than Land, Structures and Improvements  
 Asset ID: 70

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	57,861	60,070	64,526	69,623	76,981	77,578	79,178	82,066	89,452	75,931	77,666	74,697	57,861
Expenditures	7,818	7,935	8,129	8,916	8,960	9,011	9,481	8,902	36,540	7,984	7,735	8,449	129,860
Expenditures - AFUDC	407	422	452	488	536	541	553	570	709	526	537	520	6,259
Total Expenditures	8,225	8,357	8,580	9,404	9,496	9,552	10,034	9,472	37,250	8,510	8,272	8,968	136,119
Additions	5,671	3,561	3,133	1,679	8,507	7,543	6,683	1,698	49,320	6,344	10,820	28,265	133,225
Additions - AFUDC	344	340	351	366	392	410	463	388	1,450	430	421	634	5,989
Total Additions	6,015	3,901	3,484	2,045	8,899	7,953	7,145	2,086	50,771	6,775	11,241	28,899	139,213
End Month CWIP	60,070	64,526	69,623	76,981	77,578	79,178	82,066	89,452	75,931	77,666	74,697	54,767	54,767
Interest Bearing CWIP	59,187	63,578	68,599	75,849	76,438	78,013	80,860	88,136	74,814	76,524	73,599	53,962	53,962
Non-interest Bearing CWIP	883	949	1,024	1,132	1,141	1,164	1,207	1,315	1,116	1,142	1,098	805	805
End Month CWIP	60,070	64,526	69,623	76,981	77,578	79,178	82,066	89,452	75,931	77,666	74,697	54,767	54,767
Beg Month Plant Balance	1,738,199	1,743,812	1,747,502	1,750,516	1,752,366	1,761,102	1,768,655	1,775,717	1,777,705	1,828,225	1,834,733	1,845,877	1,738,199
Additions	6,015	3,901	3,484	2,045	8,899	7,953	7,145	2,086	50,771	6,775	11,241	28,899	139,213
Retirements	403	210	470	196	163	399	84	97	251	267	97	134	2,771
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,743,812	1,747,502	1,750,516	1,752,366	1,761,102	1,768,655	1,775,717	1,777,705	1,828,225	1,834,733	1,845,877	1,874,642	1,874,642
Depreciation Accrual													
Accrual	3,115	3,125	3,132	3,137	3,141	3,156	3,170	3,183	3,186	3,277	3,288	3,308	38,219
Monthly Rate	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	0.0018	
Beg Month Reserve Balance	759,119	761,536	764,133	766,491	769,074	771,687	774,098	776,791	779,509	780,925	783,620	786,494	759,119
Provision	3,115	3,125	3,132	3,137	3,141	3,156	3,170	3,183	3,186	3,277	3,288	3,308	38,219
Retirements	403	210	470	196	163	399	84	97	251	267	97	134	2,771
Salvage	33	17	39	16	13	33	7	8	21	22	8	11	229
Removal Costs	329	334	343	376	378	380	400	375	1,540	336	326	356	5,473
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	761,536	764,133	766,491	769,074	771,687	774,098	776,791	779,509	780,925	783,620	786,494	789,323	789,323

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Transmission - Other than Land, Structures and Improvements  
 Asset ID: 70

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	54,767	66,434	80,342	90,267	105,672	114,212	115,139	128,300	142,500	150,960	118,696	78,793	54,767
Expenditures	17,364	17,371	17,478	16,836	16,932	17,096	15,480	15,490	41,497	15,425	10,958	8,657	210,585
Expenditures - AFUDC	418	495	587	650	752	808	809	896	1,075	1,045	818	547	8,899
Total Expenditures	17,782	17,866	18,065	17,486	17,683	17,904	16,290	16,385	42,572	16,469	11,776	9,205	219,484
Additions	5,832	3,662	7,726	1,727	8,748	16,338	2,725	1,746	33,376	46,703	49,362	22,728	200,674
Additions - AFUDC	283	296	414	354	396	639	404	439	736	2,031	2,317	509	8,816
Total Additions	6,115	3,958	8,139	2,081	9,144	16,977	3,128	2,185	34,112	48,733	51,679	23,238	209,490
End Month CWIP	66,434	80,342	90,267	105,672	114,212	115,139	128,300	142,500	150,960	118,696	78,793	64,760	64,760
Interest Bearing CWIP	65,457	79,161	88,940	104,118	112,533	113,446	126,414	140,405	148,741	116,951	77,635	63,808	63,808
Non-interest Bearing CWIP	977	1,181	1,327	1,554	1,679	1,693	1,886	2,095	2,220	1,745	1,159	952	952
End Month CWIP	66,434	80,342	90,267	105,672	114,212	115,139	128,300	142,500	150,960	118,696	78,793	64,760	64,760
Beg Month Plant Balance	1,874,642	1,880,323	1,884,054	1,891,686	1,893,556	1,902,524	1,919,071	1,922,109	1,924,189	1,958,030	2,006,476	2,058,050	1,874,642
Additions	6,115	3,958	8,139	2,081	9,144	16,977	3,128	2,185	34,112	48,733	51,679	23,238	209,490
Retirements	434	227	507	211	175	431	91	105	271	288	105	144	2,988
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,880,323	1,884,054	1,891,686	1,893,556	1,902,524	1,919,071	1,922,109	1,924,189	1,958,030	2,006,476	2,058,050	2,081,144	2,081,144
Depreciation Accrual													
Accrual	3,695	3,706	3,713	3,728	3,732	3,750	3,782	3,788	3,792	3,859	3,954	4,056	45,555
Monthly Rate	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	
Beg Month Reserve Balance	789,323	791,888	794,653	797,164	799,989	802,847	805,481	808,527	811,566	813,361	816,306	819,703	789,323
Provision	3,695	3,706	3,713	3,728	3,732	3,750	3,782	3,788	3,792	3,859	3,954	4,056	45,555
Retirements	434	227	507	211	175	431	91	105	271	288	105	144	2,988
Salvage	36	19	42	17	14	36	7	9	22	24	9	12	247
Removal Costs	732	732	737	710	714	721	652	653	1,749	650	462	365	8,875
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	791,888	794,653	797,164	799,989	802,847	805,481	808,527	811,566	813,361	816,306	819,703	823,262	823,262

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total Distribution													
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014	
Beg Month CWIP Balance	60,382	67,101	74,699	78,481	77,093	83,005	86,565	92,165	98,903	100,090	72,928	72,835	60,382	
Expenditures	27,351	27,343	27,338	27,334	27,331	27,327	27,324	27,323	27,319	27,317	27,310	27,300	327,917	
Expenditures - AFUDC	457	498	545	568	559	596	617	652	693	700	533	532	6,951	
Total Expenditures	27,808	27,841	27,883	27,902	27,891	27,923	27,942	27,974	28,011	28,017	27,843	27,832	334,868	
Additions	20,660	19,786	23,611	28,792	21,501	23,864	21,836	20,710	26,272	54,022	27,468	35,846	324,366	
Additions - AFUDC	430	457	490	499	476	499	506	526	553	1,157	468	538	6,600	
Total Additions	21,089	20,242	24,101	29,291	21,978	24,363	22,342	21,236	26,825	55,179	27,936	36,384	330,966	
End Month CWIP	67,101	74,699	78,481	77,093	83,005	86,565	92,165	98,903	100,090	72,928	72,835	64,284	64,284	
Interest Bearing CWIP	61,974	68,943	72,416	71,135	76,561	79,821	84,943	91,123	92,210	67,210	67,096	59,106	59,106	
Non-interest Bearing CWIP	5,127	5,756	6,065	5,958	6,444	6,744	7,222	7,781	7,880	5,718	5,739	5,177	5,177	
End Month CWIP	67,101	74,699	78,481	77,093	83,005	86,565	92,165	98,903	100,090	72,928	72,835	64,284	64,284	
Beg Month Plant Balance	6,877,787	6,897,385	6,915,749	6,936,676	6,963,526	6,982,439	6,997,759	7,018,607	7,037,971	7,062,553	7,115,573	7,141,616	6,877,787	
Additions	21,089	20,242	24,101	29,291	21,978	24,363	22,342	21,236	26,825	55,179	27,936	36,384	330,966	
Retirements	1,492	1,879	3,174	2,441	3,065	9,043	1,494	1,872	2,243	2,159	1,893	2,490	33,243	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	6,897,385	6,915,749	6,936,676	6,963,526	6,982,439	6,997,759	7,018,607	7,037,971	7,062,553	7,115,573	7,141,616	7,175,510	7,175,510	
Depreciation Accrual Accrual Monthly Rate	16,887	16,936	16,981	17,033	17,099	17,146	17,183	17,235	17,283	17,343	17,474	17,538	206,137	<i>FN-R-WP-11</i>
Beg Month Reserve Balance	4,285,630	4,299,770	4,313,583	4,326,173	4,339,533	4,352,355	4,359,443	4,373,878	4,387,997	4,401,807	4,415,751	4,430,089	4,285,630	<i>FN-R-WP-14</i>
Provision	16,887	16,936	16,981	17,033	17,099	17,146	17,183	17,235	17,283	17,343	17,474	17,538	206,137	
Retirements	1,492	1,879	3,174	2,441	3,065	9,043	1,494	1,872	2,243	2,159	1,893	2,490	33,243	
Salvage	45	57	84	69	88	285	45	56	70	60	57	77	995	
Removal Costs	1,301	1,301	1,301	1,301	1,301	1,300	1,300	1,300	1,300	1,300	1,300	1,299	15,604	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	4,299,770	4,313,583	4,326,173	4,339,533	4,352,355	4,359,443	4,373,878	4,387,997	4,401,807	4,415,751	4,430,089	4,443,915	4,443,915	<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total Distribution												
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	64,284	71,919	80,096	84,035	82,738	89,168	92,692	99,070	97,978	94,777	84,337	84,892	64,284
Expenditures	28,513	28,509	28,502	28,666	28,665	28,663	28,655	28,652	28,645	28,639	28,639	28,627	343,376
Expenditures - AFUDC	483	530	580	604	597	636	658	697	690	670	606	610	7,360
Total Expenditures	28,996	29,039	29,082	29,271	29,261	29,299	29,313	29,349	29,335	29,310	29,246	29,236	350,736
Additions	20,956	20,423	24,666	30,080	22,366	25,279	22,434	29,327	31,849	39,198	28,217	40,407	335,202
Additions - AFUDC	405	439	476	488	466	496	502	1,114	687	552	474	930	7,027
Total Additions	21,360	20,862	25,142	30,568	22,832	25,775	22,935	30,440	32,536	39,750	28,691	41,337	342,229
End Month CWIP	71,919	80,096	84,035	82,738	89,168	92,692	99,070	97,978	94,777	84,337	84,892	72,791	72,791
Interest Bearing CWIP	66,127	73,645	77,267	76,075	81,986	85,227	91,091	90,087	87,144	77,544	78,055	66,928	66,928
Non-interest Bearing CWIP	5,792	6,451	6,768	6,664	7,181	7,465	7,979	7,891	7,633	6,792	6,837	5,862	5,862
End Month CWIP	71,919	80,096	84,035	82,738	89,168	92,692	99,070	97,978	94,777	84,337	84,892	72,791	72,791
Beg Month Plant Balance	7,175,510	7,195,314	7,214,217	7,236,060	7,264,086	7,283,727	7,300,059	7,321,436	7,349,924	7,380,119	7,417,623	7,444,339	7,175,510
Additions	21,360	20,862	25,142	30,568	22,832	25,775	22,935	30,440	32,536	39,750	28,691	41,337	342,229
Retirements	1,556	1,959	3,299	2,541	3,192	9,443	1,558	1,952	2,341	2,247	1,974	2,599	34,661
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	7,195,314	7,214,217	7,236,060	7,264,086	7,283,727	7,300,059	7,321,436	7,349,924	7,380,119	7,417,623	7,444,339	7,483,077	7,483,077
Depreciation Accrual	17,622	17,671	17,717	17,771	17,840	17,889	17,929	17,982	18,052	18,127	18,219	18,285	215,104
Accrual Monthly Rate													
Beg Month Reserve Balance	4,443,915	4,458,672	4,473,086	4,486,236	4,500,175	4,513,551	4,520,931	4,535,986	4,550,711	4,565,133	4,579,712	4,594,654	4,443,915
Provision	17,622	17,671	17,717	17,771	17,840	17,889	17,929	17,982	18,052	18,127	18,219	18,285	215,104
Retirements	1,556	1,959	3,299	2,541	3,192	9,443	1,558	1,952	2,341	2,247	1,974	2,599	34,661
Salvage	47	59	88	73	92	298	47	59	73	63	59	81	1,040
Removal Costs	1,357	1,357	1,356	1,364	1,364	1,364	1,364	1,363	1,363	1,363	1,363	1,362	16,339
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,458,672	4,473,086	4,486,236	4,500,175	4,513,551	4,520,931	4,535,986	4,550,711	4,565,133	4,579,712	4,594,654	4,609,058	4,609,058

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total Distribution												
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	72,791	82,246	91,858	96,534	94,591	102,586	107,137	114,815	123,212	124,598	111,530	111,905	72,791
Expenditures	34,981	34,976	34,723	34,719	35,210	35,208	34,953	34,952	34,694	34,689	34,687	34,677	418,469
Expenditures - AFUDC	555	613	671	700	689	739	766	813	864	872	792	794	8,868
Total Expenditures	35,536	35,589	35,395	35,419	35,899	35,947	35,719	35,765	35,557	35,562	35,479	35,471	427,336
Additions	25,638	25,483	30,177	36,801	27,364	30,817	27,446	26,733	33,497	47,957	34,521	48,570	395,004
Additions - AFUDC	443	494	542	561	540	579	595	634	674	673	583	1,012	7,330
Total Additions	26,081	25,976	30,719	37,362	27,904	31,396	28,041	27,367	34,171	48,630	35,104	49,582	402,334
End Month CWIP	82,246	91,858	96,534	94,591	102,586	107,137	114,815	123,212	124,598	111,530	111,905	97,793	97,793
Interest Bearing CWIP	75,622	84,460	88,759	86,973	94,324	98,508	105,568	113,289	114,564	102,548	102,892	89,917	89,917
Non-interest Bearing CWIP	6,624	7,398	7,775	7,618	8,262	8,628	9,247	9,923	10,035	8,982	9,012	7,876	7,876
End Month CWIP	82,246	91,858	96,534	94,591	102,586	107,137	114,815	123,212	124,598	111,530	111,905	97,793	97,793
Beg Month Plant Balance	7,483,077	7,507,536	7,531,471	7,558,772	7,593,493	7,618,078	7,639,614	7,666,030	7,691,363	7,723,091	7,769,388	7,802,435	7,483,077
Additions	26,081	25,976	30,719	37,362	27,904	31,396	28,041	27,367	34,171	48,630	35,104	49,582	402,334
Retirements	1,622	2,042	3,418	2,641	3,318	9,861	1,624	2,034	2,443	2,333	2,057	2,713	36,106
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	7,507,536	7,531,471	7,558,772	7,593,493	7,618,078	7,639,614	7,666,030	7,691,363	7,723,091	7,769,388	7,802,435	7,849,305	7,849,305
Depreciation Accrual	16,701	16,756	16,809	16,871	16,948	17,004	17,052	17,111	17,168	17,239	17,343	17,417	204,418
Accrual Monthly Rate													<i>FN-R-WP-11</i>
Beg Month Reserve Balance	4,609,058	4,622,523	4,635,634	4,647,465	4,660,118	4,672,169	4,677,948	4,691,762	4,705,237	4,718,387	4,731,708	4,745,406	4,609,058
Provision	16,701	16,756	16,809	16,871	16,948	17,004	17,052	17,111	17,168	17,239	17,343	17,417	204,418
Retirements	1,622	2,042	3,418	2,641	3,318	9,861	1,624	2,034	2,443	2,333	2,057	2,713	36,106
Salvage	49	62	92	76	96	311	50	62	76	66	62	84	1,086
Removal Costs	1,665	1,664	1,652	1,652	1,675	1,675	1,663	1,663	1,651	1,651	1,651	1,650	19,913
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,622,523	4,635,634	4,647,465	4,660,118	4,672,169	4,677,948	4,691,762	4,705,237	4,718,387	4,731,708	4,745,406	4,758,544	4,758,544
													<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Distribution - Land												
Asset ID:	80												
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	20	13	12	12	12	12	12	12	12	7	6	0	20
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	6	2	0	0	0	0	0	0	5	1	6	0	20
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	6	2	0	0	0	0	0	0	5	1	6	0	20
End Month CWIP	13	12	12	12	12	12	12	12	7	6	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	13	12	12	12	12	12	12	12	7	6	0	0	0
End Month CWIP	13	12	12	12	12	12	12	12	7	6	0	0	0
Beg Month Plant Balance	31,685	31,692	31,693	31,693	31,693	31,693	31,693	31,693	31,693	31,698	31,699	31,705	31,685
Additions	6	2	0	0	0	0	0	0	5	1	6	0	20
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	31,692	31,693	31,693	31,693	31,693	31,693	31,693	31,693	31,698	31,699	31,705	31,705	31,705
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	12	12	12	12	12	12	12	12	12	12	12	12	12
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	12	12	12	12	12	12	12	12	12	12	12	12	12

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Land  
 Asset ID: 80

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	12	12	12	12	12	12	12	12	12	12	12	12	12
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	12	12	12	12	12	12	12	12	12	12	12	12	12



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Land  
 Asset ID: 80

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705	31,705
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	12	12	12	12	12	12	12	12	12	12	12	12	12
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	12	12	12	12	12	12	12	12	12	12	12	12	12

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Structures and Improvements  
 Asset ID: 90

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	5,063	4,415	4,128	4,065	3,990	3,841	3,637	3,218	2,982	2,854	2,453	1,929	5,063
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	33	29	27	27	26	25	24	21	20	19	16	13	280
Total Expenditures	33	29	27	27	26	25	24	21	20	19	16	13	280
Additions	648	286	63	75	149	204	419	236	128	401	524	1,929	5,063
Additions - AFUDC	33	29	27	27	26	25	24	21	20	19	16	13	280
Total Additions	681	316	90	102	175	229	443	258	148	419	540	1,941	5,343
End Month CWIP	4,415	4,128	4,065	3,990	3,841	3,637	3,218	2,982	2,854	2,453	1,929	0	0
Interest Bearing CWIP	4,349	4,067	4,004	3,930	3,784	3,583	3,170	2,937	2,811	2,416	1,900	0	0
Non-interest Bearing CWIP	66	62	61	59	57	54	48	44	43	37	29	0	0
End Month CWIP	4,415	4,128	4,065	3,990	3,841	3,637	3,218	2,982	2,854	2,453	1,929	0	0
Beg Month Plant Balance	243,599	244,206	244,426	243,981	243,817	243,682	243,804	244,177	244,331	244,427	244,572	245,001	243,599
Additions	681	316	90	102	175	229	443	258	148	419	540	1,941	5,343
Retirements	74	96	536	265	311	107	70	103	52	275	112	66	2,065
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	244,206	244,426	243,981	243,817	243,682	243,804	244,177	244,331	244,427	244,572	245,001	246,876	246,876
Depreciation Accrual	598	599	600	599	598	598	598	599	600	600	600	601	7,192
Monthly Rate	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	
Beg Month Reserve Balance	68,529	69,053	69,556	69,621	69,954	70,242	70,734	71,262	71,758	72,306	72,631	73,120	68,529
Provision	598	599	600	599	598	598	598	599	600	600	600	601	7,192
Retirements	74	96	536	265	311	107	70	103	52	275	112	66	2,065
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	69,053	69,556	69,621	69,954	70,242	70,734	71,262	71,758	72,306	72,631	73,120	73,655	73,655

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Structures and Improvements  
 Asset ID: 90

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	246,876	246,801	246,704	246,161	245,893	245,578	245,470	245,398	245,294	245,241	244,963	244,850	246,876
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	75	97	543	269	315	108	71	105	53	278	113	67	2,093
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	246,801	246,704	246,161	245,893	245,578	245,470	245,398	245,294	245,241	244,963	244,850	244,783	244,783
Depreciation Accrual	606	606	606	604	604	603	603	602	602	602	601	601	7,239
Monthly Rate	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	
Beg Month Reserve Balance	73,655	74,186	74,695	74,758	75,093	75,382	75,877	76,408	76,905	77,455	77,779	78,267	73,655
Provision	606	606	606	604	604	603	603	602	602	602	601	601	7,239
Retirements	75	97	543	269	315	108	71	105	53	278	113	67	2,093
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	74,186	74,695	74,758	75,093	75,382	75,877	76,408	76,905	77,455	77,779	78,267	78,801	78,801

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Structures and Improvements  
 Asset ID: 90

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	244,783	244,709	244,613	244,074	243,808	243,496	243,389	243,318	243,214	243,162	242,886	242,774	244,783
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	75	96	538	266	312	107	71	104	52	276	112	66	2,075
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	244,709	244,613	244,074	243,808	243,496	243,389	243,318	243,214	243,162	242,886	242,774	242,708	242,708
Depreciation Accrual													
Accrual	549	549	549	548	547	546	546	546	546	546	545	545	6,563
Monthly Rate	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	
Beg Month Reserve Balance	78,801	79,276	79,729	79,740	80,021	80,256	80,695	81,171	81,613	82,107	82,376	82,809	78,801
Provision	549	549	549	548	547	546	546	546	546	546	545	545	6,563
Retirements	75	96	538	266	312	107	71	104	52	276	112	66	2,075
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	79,276	79,729	79,740	80,021	80,256	80,695	81,171	81,613	82,107	82,376	82,809	83,288	83,288

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Other than Land, Structures and Improvements  
 Asset ID: 100

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	55,300	62,673	70,559	74,405	73,091	79,153	82,917	88,935	95,910	97,230	70,469	70,907	55,300
Expenditures	27,351	27,343	27,338	27,334	27,331	27,327	27,324	27,323	27,319	27,317	27,310	27,300	327,917
Expenditures - AFUDC	424	469	518	541	533	570	593	630	673	681	517	520	6,671
Total Expenditures	27,775	27,812	27,856	27,875	27,864	27,897	27,918	27,953	27,992	27,999	27,827	27,820	334,588
Additions	20,006	19,497	23,548	28,717	21,353	23,660	21,417	20,473	26,139	53,621	26,938	33,917	319,284
Additions - AFUDC	396	428	463	472	450	473	482	505	534	1,138	452	526	6,320
Total Additions	20,402	19,925	24,011	29,189	21,803	24,133	21,899	20,978	26,672	54,759	27,389	34,443	325,604
End Month CWIP	62,673	70,559	74,405	73,091	79,153	82,917	88,935	95,910	97,230	70,469	70,907	64,284	64,284
Interest Bearing CWIP	57,625	64,876	68,412	67,204	72,778	76,239	81,772	88,186	89,399	64,794	65,196	59,106	59,106
Non-interest Bearing CWIP	5,047	5,683	5,992	5,887	6,375	6,678	7,163	7,724	7,831	5,675	5,711	5,177	5,177
End Month CWIP	62,673	70,559	74,405	73,091	79,153	82,917	88,935	95,910	97,230	70,469	70,907	64,284	64,284
Beg Month Plant Balance	6,602,503	6,621,487	6,639,630	6,661,002	6,688,015	6,707,064	6,722,261	6,742,737	6,761,947	6,786,428	6,839,303	6,864,911	6,602,503
Additions	20,402	19,925	24,011	29,189	21,803	24,133	21,899	20,978	26,672	54,759	27,389	34,443	325,604
Retirements	1,417	1,783	2,638	2,176	2,754	8,936	1,423	1,769	2,191	1,885	1,782	2,425	31,178
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	6,621,487	6,639,630	6,661,002	6,688,015	6,707,064	6,722,261	6,742,737	6,761,947	6,786,428	6,839,303	6,864,911	6,896,928	6,896,928
Depreciation Accrual													
Accrual	16,289	16,336	16,381	16,434	16,500	16,547	16,585	16,635	16,683	16,743	16,874	16,937	198,946
Monthly Rate	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	
Beg Month Reserve Balance	4,217,089	4,230,705	4,244,014	4,256,540	4,269,567	4,282,101	4,288,697	4,302,604	4,316,227	4,329,489	4,343,108	4,356,957	4,217,089
Provision	16,289	16,336	16,381	16,434	16,500	16,547	16,585	16,635	16,683	16,743	16,874	16,937	198,946
Retirements	1,417	1,783	2,638	2,176	2,754	8,936	1,423	1,769	2,191	1,885	1,782	2,425	31,178
Salvage	45	57	84	69	88	285	45	56	70	60	57	77	995
Removal Costs	1,301	1,301	1,301	1,301	1,301	1,300	1,300	1,300	1,300	1,300	1,300	1,299	15,604
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,230,705	4,244,014	4,256,540	4,269,567	4,282,101	4,288,697	4,302,604	4,316,227	4,329,489	4,343,108	4,356,957	4,370,248	4,370,248

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Other than Land, Structures and Improvements  
 Asset ID: 100

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	64,284	71,919	80,096	84,035	82,738	89,168	92,692	99,070	97,978	94,777	84,337	84,892	64,284
Expenditures	28,513	28,509	28,502	28,666	28,665	28,663	28,655	28,652	28,645	28,639	28,639	28,627	343,376
Expenditures - AFUDC	483	530	580	604	597	636	658	697	690	670	606	610	7,360
Total Expenditures	28,996	29,039	29,082	29,271	29,261	29,299	29,313	29,349	29,335	29,310	29,246	29,236	350,736
Additions	20,956	20,423	24,666	30,080	22,366	25,279	22,434	29,327	31,849	39,198	28,217	40,407	335,202
Additions - AFUDC	405	439	476	488	466	496	502	1,114	687	552	474	930	7,027
Total Additions	21,360	20,862	25,142	30,568	22,832	25,775	22,935	30,440	32,536	39,750	28,691	41,337	342,229
End Month CWIP	71,919	80,096	84,035	82,738	89,168	92,692	99,070	97,978	94,777	84,337	84,892	72,791	72,791
Interest Bearing CWIP	66,127	73,645	77,267	76,075	81,986	85,227	91,091	90,087	87,144	77,544	78,055	66,928	66,928
Non-interest Bearing CWIP	5,792	6,451	6,768	6,664	7,181	7,465	7,979	7,891	7,633	6,792	6,837	5,862	5,862
End Month CWIP	71,919	80,096	84,035	82,738	89,168	92,692	99,070	97,978	94,777	84,337	84,892	72,791	72,791
Beg Month Plant Balance	6,896,928	6,916,808	6,935,808	6,958,194	6,986,489	7,006,444	7,022,884	7,044,333	7,072,925	7,103,173	7,140,955	7,167,785	6,896,928
Additions	21,360	20,862	25,142	30,568	22,832	25,775	22,935	30,440	32,536	39,750	28,691	41,337	342,229
Retirements	1,481	1,862	2,756	2,273	2,877	9,335	1,487	1,848	2,288	1,969	1,861	2,533	32,568
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	6,916,808	6,935,808	6,958,194	6,986,489	7,006,444	7,022,884	7,044,333	7,072,925	7,103,173	7,140,955	7,167,785	7,206,589	7,206,589
Depreciation Accrual													
Accrual	17,016	17,065	17,112	17,167	17,237	17,286	17,327	17,380	17,450	17,525	17,618	17,684	207,865
Monthly Rate	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	
Beg Month Reserve Balance	4,370,248	4,384,474	4,398,379	4,411,466	4,425,069	4,438,157	4,445,042	4,459,566	4,473,794	4,487,666	4,501,922	4,516,375	4,370,248
Provision	17,016	17,065	17,112	17,167	17,237	17,286	17,327	17,380	17,450	17,525	17,618	17,684	207,865
Retirements	1,481	1,862	2,756	2,273	2,877	9,335	1,487	1,848	2,288	1,969	1,861	2,533	32,568
Salvage	47	59	88	73	92	298	47	59	73	63	59	81	1,040
Removal Costs	1,357	1,357	1,356	1,364	1,364	1,364	1,364	1,363	1,363	1,363	1,363	1,362	16,339
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,384,474	4,398,379	4,411,466	4,425,069	4,438,157	4,445,042	4,459,566	4,473,794	4,487,666	4,501,922	4,516,375	4,530,245	4,530,245

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Distribution - Other than Land, Structures and Improvements  
 Asset ID: 100

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	72,791	82,246	91,858	96,534	94,591	102,586	107,137	114,815	123,212	124,598	111,530	111,905	72,791
Expenditures	34,981	34,976	34,723	34,719	35,210	35,208	34,953	34,952	34,694	34,689	34,687	34,677	418,469
Expenditures - AFUDC	555	613	671	700	689	739	766	813	864	872	792	794	8,868
Total Expenditures	35,536	35,589	35,395	35,419	35,899	35,947	35,719	35,765	35,557	35,562	35,479	35,471	427,336
Additions	25,638	25,483	30,177	36,801	27,364	30,817	27,446	26,733	33,497	47,957	34,521	48,570	395,004
Additions - AFUDC	443	494	542	561	540	579	595	634	674	673	583	1,012	7,330
Total Additions	26,081	25,976	30,719	37,362	27,904	31,396	28,041	27,367	34,171	48,630	35,104	49,582	402,334
End Month CWIP	82,246	91,858	96,534	94,591	102,586	107,137	114,815	123,212	124,598	111,530	111,905	97,793	97,793
Interest Bearing CWIP	75,622	84,460	88,759	86,973	94,324	98,508	105,568	113,289	114,564	102,548	102,892	89,917	89,917
Non-interest Bearing CWIP	6,624	7,398	7,775	7,618	8,262	8,628	9,247	9,923	10,035	8,982	9,012	7,876	7,876
End Month CWIP	82,246	91,858	96,534	94,591	102,586	107,137	114,815	123,212	124,598	111,530	111,905	97,793	97,793
Beg Month Plant Balance	7,206,589	7,231,123	7,255,153	7,282,993	7,317,980	7,342,877	7,364,520	7,391,008	7,416,444	7,448,224	7,494,797	7,527,957	7,206,589
Additions	26,081	25,976	30,719	37,362	27,904	31,396	28,041	27,367	34,171	48,630	35,104	49,582	402,334
Retirements	1,547	1,946	2,880	2,375	3,006	9,754	1,553	1,931	2,391	2,057	1,945	2,647	34,031
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	7,231,123	7,255,153	7,282,993	7,317,980	7,342,877	7,364,520	7,391,008	7,416,444	7,448,224	7,494,797	7,527,957	7,574,892	7,574,892
Depreciation Accrual													
Accrual	16,152	16,207	16,261	16,323	16,401	16,457	16,506	16,565	16,622	16,693	16,798	16,872	197,856
Monthly Rate	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022
Beg Month Reserve Balance	4,530,245	4,543,235	4,555,893	4,567,713	4,580,085	4,591,901	4,597,241	4,610,579	4,623,612	4,636,268	4,649,320	4,662,584	4,530,245
Provision	16,152	16,207	16,261	16,323	16,401	16,457	16,506	16,565	16,622	16,693	16,798	16,872	197,856
Retirements	1,547	1,946	2,880	2,375	3,006	9,754	1,553	1,931	2,391	2,057	1,945	2,647	34,031
Salvage	49	62	92	76	96	311	50	62	76	66	62	84	1,086
Removal Costs	1,665	1,664	1,652	1,652	1,675	1,675	1,663	1,663	1,651	1,651	1,651	1,650	19,913
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,543,235	4,555,893	4,567,713	4,580,085	4,591,901	4,597,241	4,610,579	4,623,612	4,636,268	4,649,320	4,662,584	4,675,244	4,675,244

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total General Plant													
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014	
Beg Month CWIP Balance	84,295	99,844	105,248	92,774	98,308	110,298	106,383	114,664	128,955	137,252	146,521	156,131	84,295	
Expenditures	18,243	12,102	12,088	10,989	12,076	14,539	14,934	17,214	13,525	13,687	12,385	11,046	162,827	
Expenditures - AFUDC	597	682	724	635	671	755	727	788	867	919	977	1,038	9,381	
Total Expenditures	18,840	12,785	12,812	11,624	12,747	15,294	15,661	18,001	14,392	14,606	13,361	12,084	172,208	
Additions	3,164	7,202	24,804	5,847	627	18,510	7,120	3,567	5,884	5,213	3,651	88,941	174,530	
Additions - AFUDC	128	178	482	242	130	699	260	143	211	125	100	4,480	7,178	
Total Additions	3,292	7,380	25,286	6,089	757	19,210	7,380	3,710	6,094	5,338	3,751	93,420	181,708	
End Month CWIP	99,844	105,248	92,774	98,308	110,298	106,383	114,664	128,955	137,252	146,521	156,131	74,795	74,795	
Interest Bearing CWIP	98,479	103,813	91,496	96,955	108,776	104,901	113,064	127,158	135,344	144,483	153,960	73,745	73,745	
Non-interest Bearing CWIP	1,365	1,436	1,278	1,353	1,523	1,482	1,600	1,797	1,908	2,038	2,171	1,050	1,050	
End Month CWIP	99,844	105,248	92,774	98,308	110,298	106,383	114,664	128,955	137,252	146,521	156,131	74,795	74,795	
Beg Month Plant Balance	1,107,818	1,111,004	1,118,370	1,143,471	1,149,462	1,150,184	1,117,643	1,124,973	1,128,616	1,133,464	1,138,567	1,142,187	1,107,818	
Additions	3,292	7,380	25,286	6,089	757	19,210	7,380	3,710	6,094	5,338	3,751	93,420	181,708	
Retirements	106	14	185	99	35	51,751	50	68	1,246	235	131	948	54,867	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	1,111,004	1,118,370	1,143,471	1,149,462	1,150,184	1,117,643	1,124,973	1,128,616	1,133,464	1,138,567	1,142,187	1,234,659	1,234,659	
Depreciation Accrual	11,148	11,197	11,283	11,127	11,190	11,191	10,703	10,806	10,878	10,926	10,903	10,931	132,282	<i>FN-R-WP-11</i>
Monthly Rate														
Beg Month Reserve Balance	552,816	563,856	575,037	586,090	597,050	608,160	567,601	578,209	588,902	598,465	609,113	619,842	552,816	<i>FN-R-WP-14</i>
Provision	11,148	11,197	11,283	11,127	11,190	11,191	10,703	10,806	10,878	10,926	10,903	10,931	132,282	
Retirements	106	14	185	99	35	51,751	50	68	1,246	235	131	948	54,867	
Salvage	0	0	0	0	0	47	0	0	1	0	0	3	52	
Removal Costs	2	2	45	69	45	45	46	46	69	43	43	43	498	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	563,856	575,037	586,090	597,050	608,160	567,601	578,209	588,902	598,465	609,113	619,842	629,785	629,785	<i>FN-R-WP-14</i>



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total General Plant												
	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	74,795	83,265	91,570	78,434	96,798	117,166	132,822	140,686	151,989	153,205	167,409	177,662	74,795
Expenditures	16,548	13,116	15,391	19,874	20,256	21,899	14,770	13,681	19,338	17,160	12,304	12,163	196,498
Expenditures - AFUDC	520	569	638	564	683	819	896	943	1,035	1,033	1,112	1,182	9,994
Total Expenditures	17,069	13,684	16,029	20,438	20,939	22,718	15,666	14,623	20,373	18,192	13,416	13,345	206,492
Additions	8,279	5,142	27,852	1,966	499	6,901	7,621	3,163	18,122	3,891	3,071	80,913	167,420
Additions - AFUDC	319	237	1,314	107	72	161	181	158	1,035	97	91	3,662	7,435
Total Additions	8,599	5,379	29,166	2,073	571	7,062	7,802	3,321	19,157	3,989	3,162	84,576	174,856
End Month CWIP	83,265	91,570	78,434	96,798	117,166	132,822	140,686	151,989	153,205	167,409	177,662	106,432	106,432
Interest Bearing CWIP	82,095	90,283	77,329	95,435	115,516	130,952	138,709	149,853	151,064	165,069	175,177	104,939	104,939
Non-interest Bearing CWIP	1,171	1,287	1,105	1,363	1,650	1,870	1,977	2,136	2,141	2,340	2,485	1,492	1,492
End Month CWIP	83,265	91,570	78,434	96,798	117,166	132,822	140,686	151,989	153,205	167,409	177,662	106,432	106,432
Beg Month Plant Balance	1,234,659	1,243,144	1,248,508	1,277,475	1,279,437	1,279,969	1,232,739	1,240,487	1,243,736	1,261,559	1,265,297	1,268,319	1,234,659
Additions	8,599	5,379	29,166	2,073	571	7,062	7,802	3,321	19,157	3,989	3,162	84,576	174,856
Retirements	113	16	199	111	39	54,291	54	72	1,333	251	140	992	57,612
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,243,144	1,248,508	1,277,475	1,279,437	1,279,969	1,232,739	1,240,487	1,243,736	1,261,559	1,265,297	1,268,319	1,351,903	1,351,903
Depreciation Accrual	12,164	12,276	12,330	12,722	12,743	12,579	11,806	11,882	11,873	12,057	12,084	11,845	146,361
Accrual Monthly Rate													<i>FN-R-WP-11</i>
Beg Month Reserve Balance	629,785	641,823	654,071	666,144	678,679	691,331	649,620	661,319	673,077	683,541	695,306	707,207	629,785
Provision	12,164	12,276	12,330	12,722	12,743	12,579	11,806	11,882	11,873	12,057	12,084	11,845	146,361
Retirements	113	16	199	111	39	54,291	54	72	1,333	251	140	992	57,612
Salvage	0	0	0	0	0	54	0	0	1	0	0	4	59
Removal Costs	13	13	57	76	52	53	52	52	77	42	42	42	572
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	641,823	654,071	666,144	678,679	691,331	649,620	661,319	673,077	683,541	695,306	707,207	718,022	718,022
													<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	Total General Plant												
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	106,432	121,138	135,023	130,611	144,256	161,829	163,129	175,286	189,786	192,684	201,774	212,519	106,432
Expenditures	17,163	16,108	18,335	16,581	17,972	16,687	17,712	15,003	18,155	13,177	13,213	13,084	193,191
Expenditures – AFUDC	730	827	934	896	986	1,093	1,101	1,169	1,272	1,271	1,332	1,406	13,018
Total Expenditures	17,893	16,935	19,269	17,478	18,958	17,780	18,813	16,173	19,427	14,448	14,545	14,490	206,208
Additions	3,089	2,983	22,604	3,716	1,247	15,099	6,259	1,536	15,813	5,214	3,659	184,014	265,232
Additions – AFUDC	99	67	1,077	117	137	1,381	397	136	716	145	140	12,408	16,821
Total Additions	3,187	3,050	23,680	3,833	1,384	16,480	6,656	1,672	16,529	5,359	3,799	196,422	282,053
End Month CWIP	121,138	135,023	130,611	144,256	161,829	163,129	175,286	189,786	192,684	201,774	212,519	30,587	30,587
Interest Bearing CWIP	119,444	133,136	128,795	142,249	159,584	160,874	172,872	187,172	190,050	199,016	209,615	30,180	30,180
Non-interest Bearing CWIP	1,694	1,886	1,817	2,007	2,245	2,255	2,414	2,614	2,634	2,758	2,904	407	407
End Month CWIP	121,138	135,023	130,611	144,256	161,829	163,129	175,286	189,786	192,684	201,774	212,519	30,587	30,587
Beg Month Plant Balance	1,351,903	1,354,960	1,357,992	1,381,447	1,385,164	1,386,505	1,347,046	1,353,642	1,355,232	1,370,227	1,375,299	1,378,936	1,351,903
Additions	3,187	3,050	23,680	3,833	1,384	16,480	6,656	1,672	16,529	5,359	3,799	196,422	282,053
Retirements	130	18	226	116	43	55,938	60	82	1,534	287	162	1,070	59,667
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,354,960	1,357,992	1,381,447	1,385,164	1,386,505	1,347,046	1,353,642	1,355,232	1,370,227	1,375,299	1,378,936	1,574,288	1,574,288
Depreciation Accrual													
Accrual	11,202	11,226	11,233	11,479	11,477	11,489	10,795	10,818	10,816	10,805	10,833	10,847	133,021
Monthly Rate													<i>FN-R-WP-11</i>
Beg Month Reserve Balance	718,022	729,051	740,216	751,145	762,430	773,810	729,364	740,045	750,728	759,932	770,416	781,054	718,022
Provision	11,202	11,226	11,233	11,479	11,477	11,489	10,795	10,818	10,816	10,805	10,833	10,847	133,021
Retirements	130	18	226	116	43	55,938	60	82	1,534	287	162	1,070	59,667
Salvage	0	0	0	0	0	57	0	0	1	0	0	4	63
Removal Costs	43	43	79	78	53	53	53	53	78	34	34	34	636
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	729,051	740,216	751,145	762,430	773,810	729,364	740,045	750,728	759,932	770,416	781,054	790,802	790,802
													<i>FN-R-WP-14</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Land  
 Asset ID: 110

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Land  
 Asset ID: 110

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	General Plant - Land												
Asset ID:	110												
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
Depreciation Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrual Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Buildings  
 Asset ID: 120

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	2,156	2,002	1,796	3,479	5,613	8,079	10,600	11,112	13,314	12,495	13,373	14,663	2,156
Expenditures	0	0	2,583	2,593	2,593	2,593	2,593	2,593	2,592	2,456	2,457	2,459	25,511
Expenditures - AFUDC	14	13	20	31	45	62	78	82	96	90	96	105	734
Total Expenditures	14	13	2,603	2,624	2,639	2,655	2,671	2,675	2,688	2,546	2,553	2,563	26,244
Additions	154	207	902	467	139	89	2,103	418	3,422	1,607	1,202	4,148	14,856
Additions - AFUDC	14	13	18	24	33	45	56	55	86	60	62	66	532
Total Additions	168	220	920	491	172	134	2,160	472	3,508	1,667	1,263	4,214	15,388
End Month CWIP	2,002	1,796	3,479	5,613	8,079	10,600	11,112	13,314	12,495	13,373	14,663	13,012	13,012
Interest Bearing CWIP	1,972	1,769	3,427	5,529	7,959	10,442	10,946	13,116	12,309	13,174	14,444	12,818	12,818
Non-interest Bearing CWIP	30	27	52	84	120	158	166	199	186	199	219	194	194
End Month CWIP	2,002	1,796	3,479	5,613	8,079	10,600	11,112	13,314	12,495	13,373	14,663	13,012	13,012
Beg Month Plant Balance	180,856	180,921	181,138	181,891	182,352	182,492	182,245	184,373	184,781	187,044	188,492	189,624	180,856
Additions	168	220	920	491	172	134	2,160	472	3,508	1,667	1,263	4,214	15,388
Retirements	104	2	167	30	32	381	32	64	1,245	219	131	386	2,792
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	180,921	181,138	181,891	182,352	182,492	182,245	184,373	184,781	187,044	188,492	189,624	193,452	193,452
Depreciation Accrual													
Accrual	1,428	1,429	1,430	1,436	1,440	1,441	1,439	1,456	1,459	1,477	1,488	1,497	17,421
Monthly Rate	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	
Beg Month Reserve Balance	153,701	155,025	156,451	157,672	159,036	160,401	161,418	162,783	164,132	164,304	165,521	166,838	153,701
Provision	1,428	1,429	1,430	1,436	1,440	1,441	1,439	1,456	1,459	1,477	1,488	1,497	17,421
Retirements	104	2	167	30	32	381	32	64	1,245	219	131	386	2,792
Salvage	0	0	0	0	0	0	0	0	1	0	0	0	2
Removal Costs	0	0	43	43	43	43	43	43	43	41	41	41	423
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	155,025	156,451	157,672	159,036	160,401	161,418	162,783	164,132	164,304	165,521	166,838	167,909	167,909

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Buildings  
 Asset ID: 120

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	13,012	13,426	13,773	12,690	15,030	17,815	20,676	20,837	23,269	13,764	13,949	14,680	13,012
Expenditures	578	578	3,264	2,925	2,924	2,925	2,924	2,923	2,930	2,321	2,320	2,321	28,932
Expenditures - AFUDC	88	90	101	93	109	127	146	147	163	98	99	104	1,365
Total Expenditures	665	668	3,366	3,018	3,032	3,052	3,069	3,069	3,093	2,419	2,420	2,425	30,297
Additions	207	278	4,281	627	186	120	2,826	561	12,003	2,159	1,614	5,858	30,719
Additions - AFUDC	45	43	168	52	60	71	83	77	594	76	74	85	1,428
Total Additions	252	321	4,449	679	246	191	2,909	638	12,597	2,235	1,688	5,943	32,147
End Month CWIP	13,426	13,773	12,690	15,030	17,815	20,676	20,837	23,269	13,764	13,949	14,680	11,162	11,162
Interest Bearing CWIP	13,226	13,568	12,501	14,806	17,550	20,368	20,526	22,922	13,559	13,741	14,461	10,996	10,996
Non-interest Bearing CWIP	200	205	189	224	266	308	311	347	205	208	219	166	166
End Month CWIP	13,426	13,773	12,690	15,030	17,815	20,676	20,837	23,269	13,764	13,949	14,680	11,162	11,162
Beg Month Plant Balance	193,452	193,593	193,911	198,181	198,828	199,040	198,824	201,699	202,268	213,533	215,534	217,082	193,452
Additions	252	321	4,449	679	246	191	2,909	638	12,597	2,235	1,688	5,943	32,147
Retirements	111	3	178	32	34	407	34	69	1,332	234	140	413	2,987
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	193,593	193,911	198,181	198,828	199,040	198,824	201,699	202,268	213,533	215,534	217,082	222,612	222,612
Depreciation Accrual													
Accrual	1,528	1,529	1,531	1,565	1,570	1,572	1,570	1,593	1,597	1,686	1,702	1,714	19,157
Monthly Rate	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	
Beg Month Reserve Balance	167,909	169,316	170,833	172,131	173,616	175,103	176,220	177,707	179,183	179,401	180,814	182,338	167,909
Provision	1,528	1,529	1,531	1,565	1,570	1,572	1,570	1,593	1,597	1,686	1,702	1,714	19,157
Retirements	111	3	178	32	34	407	34	69	1,332	234	140	413	2,987
Salvage	0	0	0	0	0	0	0	0	1	0	0	0	2
Removal Costs	10	10	54	48	48	48	48	48	49	38	38	38	479
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	169,316	170,833	172,131	173,616	175,103	176,220	177,707	179,183	179,401	180,814	182,338	183,601	183,601

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:	General Plant - Buildings												
Asset ID:	120												
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	11,162	13,450	15,689	12,719	15,181	18,097	21,090	21,340	23,900	12,321	12,048	12,329	11,162
Expenditures	2,462	2,468	4,639	3,057	3,057	3,057	3,057	3,057	3,057	1,911	1,911	1,911	33,644
Expenditures - AFUDC	82	97	119	94	110	129	149	151	167	87	86	87	1,357
Total Expenditures	2,543	2,565	4,758	3,151	3,167	3,186	3,206	3,208	3,224	1,998	1,996	1,998	35,001
Additions	210	282	7,548	637	189	122	2,871	570	14,221	2,194	1,640	7,195	37,677
Additions - AFUDC	45	44	180	53	61	72	84	78	583	77	75	144	1,497
Total Additions	255	326	7,727	690	250	194	2,955	648	14,804	2,271	1,715	7,339	39,174
End Month CWIP	13,450	15,689	12,719	15,181	18,097	21,090	21,340	23,900	12,321	12,048	12,329	6,989	6,989
Interest Bearing CWIP	13,250	15,455	12,530	14,954	17,828	20,775	21,022	23,544	12,137	11,868	12,145	6,885	6,885
Non-interest Bearing CWIP	201	234	190	226	270	314	318	356	184	180	184	104	104
End Month CWIP	13,450	15,689	12,719	15,181	18,097	21,090	21,340	23,900	12,321	12,048	12,329	6,989	6,989
Beg Month Plant Balance	222,612	222,740	223,063	230,585	231,238	231,449	231,174	234,090	234,659	247,931	249,932	251,486	222,612
Additions	255	326	7,727	690	250	194	2,955	648	14,804	2,271	1,715	7,339	39,174
Retirements	127	3	205	37	40	469	39	79	1,532	270	162	475	3,437
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	222,740	223,063	230,585	231,238	231,449	231,174	234,090	234,659	247,931	249,932	251,486	258,350	258,350
Depreciation Accrual													
Accrual	352	352	353	365	366	366	366	370	371	392	395	398	4,446
Monthly Rate	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	
Beg Month Reserve Balance	183,601	183,785	184,093	184,164	184,442	184,717	184,564	184,840	185,081	183,870	183,961	184,163	183,601
Provision	352	352	353	365	366	366	366	370	371	392	395	398	4,446
Retirements	127	3	205	37	40	469	39	79	1,532	270	162	475	3,437
Salvage	0	0	0	0	0	0	0	0	1	0	0	0	2
Removal Costs	41	41	77	51	51	51	51	51	51	32	32	32	557
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	183,785	184,093	184,164	184,442	184,717	184,564	184,840	185,081	183,870	183,961	184,163	184,055	184,055



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Capital Tools  
 Asset ID: 130

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	2,413	2,005	1,152	1,518	2,090	2,625	3,083	3,380	3,734	4,234	4,152	3,777	2,413
Expenditures	763	762	762	762	762	763	762	763	763	762	760	760	9,144
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	763	762	762	762	762	763	762	763	763	762	760	760	9,144
Additions	1,171	1,614	396	191	227	305	465	408	263	844	1,135	828	7,847
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	1,171	1,614	396	191	227	305	465	408	263	844	1,135	828	7,847
End Month CWIP	2,005	1,152	1,518	2,090	2,625	3,083	3,380	3,734	4,234	4,152	3,777	3,709	3,709
Interest Bearing CWIP	1,979	1,138	1,499	2,064	2,592	3,044	3,337	3,688	4,181	4,100	3,730	3,662	3,662
Non-interest Bearing CWIP	25	14	19	26	33	39	42	47	53	52	47	47	47
End Month CWIP	2,005	1,152	1,518	2,090	2,625	3,083	3,380	3,734	4,234	4,152	3,777	3,709	3,709
Beg Month Plant Balance	43,109	44,280	45,882	46,278	46,468	46,696	45,360	45,820	46,228	46,489	47,325	48,460	43,109
Additions	1,171	1,614	396	191	227	305	465	408	263	844	1,135	828	7,847
Retirements	0	12	0	1	0	1,640	6	0	1	9	0	164	1,832
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	44,280	45,882	46,278	46,468	46,696	45,360	45,820	46,228	46,489	47,325	48,460	49,124	49,124
Depreciation Accrual													
Accrual	160	164	170	171	172	173	168	170	171	172	175	180	2,047
Monthly Rate	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	
Beg Month Reserve Balance	19,325	19,485	19,638	19,808	19,978	20,151	18,701	18,863	19,033	19,203	19,367	19,542	19,325
Provision	160	164	170	171	172	173	168	170	171	172	175	180	2,047
Retirements	0	12	0	1	0	1,640	6	0	1	9	0	164	1,832
Salvage	0	0	0	0	0	18	0	0	0	0	0	2	20
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	19,485	19,638	19,808	19,978	20,151	18,701	18,863	19,033	19,203	19,367	19,542	19,560	19,560

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Capital Tools  
 Asset ID: 130

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	3,709	3,132	2,046	2,362	2,915	3,425	3,846	4,082	4,190	4,657	4,454	3,915	3,709
Expenditures	772	772	772	772	772	772	771	770	770	769	768	768	9,251
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	772	772	772	772	772	772	771	770	770	769	768	768	9,251
Additions	1,349	1,859	456	219	262	351	536	662	303	972	1,307	954	9,230
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	1,349	1,859	456	219	262	351	536	662	303	972	1,307	954	9,230
End Month CWIP	3,132	2,046	2,362	2,915	3,425	3,846	4,082	4,190	4,657	4,454	3,915	3,729	3,729
Interest Bearing CWIP	3,093	2,020	2,332	2,878	3,382	3,798	4,031	4,137	4,599	4,398	3,866	3,683	3,683
Non-interest Bearing CWIP	39	26	30	37	43	48	51	53	58	56	49	47	47
End Month CWIP	3,132	2,046	2,362	2,915	3,425	3,846	4,082	4,190	4,657	4,454	3,915	3,729	3,729
Beg Month Plant Balance	49,124	50,473	52,319	52,775	52,993	53,255	51,737	52,267	52,929	53,230	54,192	55,499	49,124
Additions	1,349	1,859	456	219	262	351	536	662	303	972	1,307	954	9,230
Retirements	0	13	0	1	0	1,869	6	0	2	10	0	187	2,088
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	50,473	52,319	52,775	52,993	53,255	51,737	52,267	52,929	53,230	54,192	55,499	56,267	56,267
Depreciation Accrual	182	187	194	196	196	197	192	194	196	197	201	206	2,337
Monthly Rate	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	
Beg Month Reserve Balance	19,560	19,742	19,916	20,109	20,304	20,500	18,849	19,034	19,228	19,422	19,610	19,811	19,560
Provision	182	187	194	196	196	197	192	194	196	197	201	206	2,337
Retirements	0	13	0	1	0	1,869	6	0	2	10	0	187	2,088
Salvage	0	0	0	0	0	20	0	0	0	0	0	2	22
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	19,742	19,916	20,109	20,304	20,500	18,849	19,034	19,228	19,422	19,610	19,811	19,831	19,831

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Capital Tools  
 Asset ID: 130

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	3,729	3,122	1,892	2,372	3,139	3,854	4,461	4,842	5,303	5,969	5,818	5,258	3,729
Expenditures	1,037	1,036	1,036	1,035	1,035	1,035	1,034	1,035	1,035	1,034	1,034	1,032	12,414
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,037	1,036	1,036	1,035	1,035	1,035	1,034	1,035	1,035	1,034	1,034	1,032	12,414
Additions	1,644	2,266	556	267	319	428	653	573	369	1,185	1,593	1,163	11,016
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	1,644	2,266	556	267	319	428	653	573	369	1,185	1,593	1,163	11,016
End Month CWIP	3,122	1,892	2,372	3,139	3,854	4,461	4,842	5,303	5,969	5,818	5,258	5,128	5,128
Interest Bearing CWIP	3,083	1,868	2,342	3,099	3,806	4,405	4,781	5,237	5,894	5,745	5,192	5,064	5,064
Non-interest Bearing CWIP	39	24	30	39	48	56	61	67	75	73	66	64	64
End Month CWIP	3,122	1,892	2,372	3,139	3,854	4,461	4,842	5,303	5,969	5,818	5,258	5,128	5,128
Beg Month Plant Balance	56,267	57,910	60,161	60,717	60,983	61,303	59,589	60,235	60,808	61,175	62,349	63,942	56,267
Additions	1,644	2,266	556	267	319	428	653	573	369	1,185	1,593	1,163	11,016
Retirements	0	15	0	1	0	2,141	7	0	2	11	0	214	2,391
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	57,910	60,161	60,717	60,983	61,303	59,589	60,235	60,808	61,175	62,349	63,942	64,891	64,891
Depreciation Accrual	208	215	223	225	226	227	221	223	225	227	231	237	2,688
Monthly Rate	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	
Beg Month Reserve Balance	19,831	20,040	20,239	20,462	20,686	20,912	19,021	19,235	19,458	19,682	19,897	20,128	19,831
Provision	208	215	223	225	226	227	221	223	225	227	231	237	2,688
Retirements	0	15	0	1	0	2,141	7	0	2	11	0	214	2,391
Salvage	0	0	0	0	0	23	0	0	0	0	0	2	26
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	20,040	20,239	20,462	20,686	20,912	19,021	19,235	19,458	19,682	19,897	20,128	20,154	20,154

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type:

Total General Plant - Communications

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	9,177	11,256	12,861	5,271	5,322	5,438	6,332	6,931	7,811	8,525	7,785	8,626	9,177
Expenditures	2,366	1,768	1,019	273	273	1,342	1,061	1,061	1,061	1,050	1,061	1,066	13,402
Expenditures - AFUDC	68	80	88	36	36	40	45	49	55	60	55	60	672
Total Expenditures	2,435	1,848	1,107	309	309	1,383	1,106	1,110	1,116	1,110	1,116	1,126	14,075
Additions	321	211	8,536	228	166	462	483	209	383	1,833	271	5,137	18,240
Additions - AFUDC	35	33	161	29	28	27	24	20	19	17	4	97	493
Total Additions	356	243	8,697	258	194	489	507	230	402	1,850	275	5,234	18,733
End Month CWIP	11,256	12,861	5,271	5,322	5,438	6,332	6,931	7,811	8,525	7,785	8,626	4,518	4,518
Interest Bearing CWIP	11,099	12,681	5,197	5,248	5,362	6,243	6,834	7,702	8,406	7,676	8,505	4,455	4,455
Non-interest Bearing CWIP	158	180	74	75	76	89	97	109	119	109	121	63	63
End Month CWIP	11,256	12,861	5,271	5,322	5,438	6,332	6,931	7,811	8,525	7,785	8,626	4,518	4,518
Beg Month Plant Balance	104,635	104,990	105,233	113,930	114,188	114,379	91,883	92,389	92,619	93,021	94,871	95,146	104,635
Additions	356	243	8,697	258	194	489	507	230	402	1,850	275	5,234	18,733
Retirements	0	0	0	0	2	22,985	0	0	0	0	0	111	23,099
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	104,990	105,233	113,930	114,188	114,379	91,883	92,389	92,619	93,021	94,871	95,146	100,269	100,269
Depreciation Accrual Accrual Monthly Rate	1,459	1,463	1,464	1,605	1,607	1,610	1,243	1,249	1,251	1,254	1,265	1,267	16,736
Beg Month Reserve Balance	49,269	50,728	52,190	53,655	55,260	56,865	35,492	36,735	37,983	39,233	40,486	41,751	49,269
Provision	1,459	1,463	1,464	1,605	1,607	1,610	1,243	1,249	1,251	1,254	1,265	1,267	16,736
Retirements	0	0	0	0	2	22,985	0	0	0	0	0	111	23,099
Salvage	0	0	0	0	0	3	0	0	0	0	0	0	3
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	3
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	50,728	52,190	53,655	55,260	56,865	35,492	36,735	37,983	39,233	40,486	41,751	42,906	42,906

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total General Plant - Communications

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	4,518	6,937	9,381	12,082	20,253	29,189	32,060	34,957	37,903	43,956	50,931	53,617	4,518
Expenditures	2,408	2,408	2,682	8,092	8,787	2,738	2,736	2,736	8,094	7,119	2,408	2,408	52,615
Expenditures - AFUDC	38	54	71	106	162	201	220	239	276	313	344	361	2,386
Total Expenditures	2,446	2,462	2,753	8,198	8,949	2,940	2,956	2,975	8,371	7,432	2,751	2,769	55,001
Additions	27	18	52	27	11	64	53	22	2,158	447	58	20,127	23,062
Additions - AFUDC	0	0	0	0	2	4	6	8	158	11	8	818	1,015
Total Additions	27	18	52	27	13	68	59	30	2,317	457	65	20,944	24,078
End Month CWIP	6,937	9,381	12,082	20,253	29,189	32,060	34,957	37,903	43,956	50,931	53,617	35,442	35,442
Interest Bearing CWIP	6,840	9,250	11,913	19,969	28,780	31,611	34,468	37,372	43,341	50,218	52,866	34,945	34,945
Non-interest Bearing CWIP	97	131	169	284	409	449	489	531	615	713	751	496	496
End Month CWIP	6,937	9,381	12,082	20,253	29,189	32,060	34,957	37,903	43,956	50,931	53,617	35,442	35,442
Beg Month Plant Balance	100,269	100,296	100,314	100,366	100,393	100,401	80,521	80,580	80,610	82,926	83,383	83,449	100,269
Additions	27	18	52	27	13	68	59	30	2,317	457	65	20,944	24,078
Retirements	0	0	0	0	4	19,949	0	0	0	0	0	113	20,067
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	100,296	100,314	100,366	100,393	100,401	80,521	80,580	80,610	82,926	83,383	83,449	104,280	104,280
Depreciation Accrual	1,305	1,305	1,305	1,305	1,305	1,305	991	991	992	1,029	1,032	1,032	13,896
Monthly Rate													
Beg Month Reserve Balance	42,906	44,211	45,516	46,820	48,125	49,425	30,785	31,775	32,766	33,757	34,786	35,817	42,906
Provision	1,305	1,305	1,305	1,305	1,305	1,305	991	991	992	1,029	1,032	1,032	13,896
Retirements	0	0	0	0	4	19,949	0	0	0	0	0	113	20,067
Salvage	0	0	0	0	0	4	0	0	0	0	0	0	4
Removal Costs	0	0	0	1	1	1	1	1	1	0	0	0	4
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	44,211	45,516	46,820	48,125	49,425	30,785	31,775	32,766	33,757	34,786	35,817	36,736	36,736

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total General Plant - Communications

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	35,442	37,479	39,551	41,559	44,021	46,534	48,946	51,394	53,927	55,669	56,867	58,966	35,442
Expenditures	1,866	1,866	1,866	2,247	2,247	2,253	2,250	2,250	2,250	1,850	1,858	1,866	24,669
Expenditures - AFUDC	240	253	267	281	297	314	330	346	363	373	381	395	3,840
Total Expenditures	2,105	2,119	2,132	2,529	2,545	2,567	2,580	2,596	2,613	2,223	2,239	2,260	28,509
Additions	61	40	118	60	24	144	119	49	787	1,008	130	54,821	57,361
Additions - AFUDC	7	6	6	7	9	11	13	14	84	17	10	5,206	5,390
Total Additions	67	47	124	67	32	155	132	63	871	1,025	140	60,027	62,751
End Month CWIP	37,479	39,551	41,559	44,021	46,534	48,946	51,394	53,927	55,669	56,867	58,966	1,199	1,199
Interest Bearing CWIP	36,955	38,998	40,977	43,405	45,882	48,260	50,674	53,172	54,889	56,071	58,140	1,182	1,182
Non-interest Bearing CWIP	525	554	582	616	652	685	720	755	779	796	826	17	17
End Month CWIP	37,479	39,551	41,559	44,021	46,534	48,946	51,394	53,927	55,669	56,867	58,966	1,199	1,199
Beg Month Plant Balance	104,280	104,347	104,394	104,518	104,585	104,614	83,636	83,768	83,831	84,702	85,727	85,867	104,280
Additions	67	47	124	67	32	155	132	63	871	1,025	140	60,027	62,751
Retirements	0	0	0	0	4	21,133	0	0	0	0	0	110	21,247
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	104,347	104,394	104,518	104,585	104,614	83,636	83,768	83,831	84,702	85,727	85,867	145,784	145,784
Depreciation Accrual													
Accrual Monthly Rate	1,379	1,379	1,379	1,380	1,381	1,381	1,045	1,046	1,047	1,059	1,065	1,066	14,606
Beg Month Reserve Balance	36,736	38,115	39,494	40,873	42,253	43,629	23,880	24,925	25,970	27,016	28,074	29,140	36,736
Provision	1,379	1,379	1,379	1,380	1,381	1,381	1,045	1,046	1,047	1,059	1,065	1,066	14,606
Retirements	0	0	0	0	4	21,133	0	0	0	0	0	110	21,247
Salvage	0	0	0	0	0	4	0	0	0	0	0	0	4
Removal Costs	0	0	0	1	1	1	1	1	1	0	0	0	4
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	38,115	39,494	40,873	42,253	43,629	23,880	24,925	25,970	27,016	28,074	29,140	30,095	30,095

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications  
 Asset ID: 140

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	3,829	3,720	3,647	3,435	3,326	3,283	3,024	2,810	2,721	2,372	559	324	3,829
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	25	25	24	23	22	22	20	19	18	16	4	2	218
Total Expenditures	25	25	24	23	22	22	20	19	18	16	4	2	218
Additions	109	73	213	108	43	259	215	88	349	1,814	234	324	3,829
Additions - AFUDC	25	25	24	23	22	22	20	19	18	16	4	2	218
Total Additions	134	97	237	131	65	281	235	107	367	1,829	238	326	4,047
End Month CWIP	3,720	3,647	3,435	3,326	3,283	3,024	2,810	2,721	2,372	559	324	0	0
Interest Bearing CWIP	3,668	3,596	3,387	3,280	3,237	2,982	2,770	2,683	2,339	551	320	0	0
Non-interest Bearing CWIP	52	51	48	47	46	42	39	38	33	8	5	0	0
End Month CWIP	3,720	3,647	3,435	3,326	3,283	3,024	2,810	2,721	2,372	559	324	0	0
Beg Month Plant Balance	13,953	14,087	14,184	14,421	14,552	14,617	14,756	14,990	15,097	15,464	17,293	17,531	13,953
Additions	134	97	237	131	65	281	235	107	367	1,829	238	326	4,047
Retirements	0	0	0	0	0	142	0	0	0	0	0	6	148
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	14,087	14,184	14,421	14,552	14,617	14,756	14,990	15,097	15,464	17,293	17,531	17,852	17,852
Depreciation Accrual	86	87	88	89	90	90	91	92	93	95	107	108	1,116
Monthly Rate	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	
Beg Month Reserve Balance	17	103	190	277	366	456	407	498	591	684	779	886	17
Provision	86	87	88	89	90	90	91	92	93	95	107	108	1,116
Retirements	0	0	0	0	0	142	0	0	0	0	0	6	148
Salvage	0	0	0	0	0	3	0	0	0	0	0	0	3
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	103	190	277	366	456	407	498	591	684	779	886	988	988

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications  
 Asset ID: 140

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	-27	-45	-97	202	517	783	1,058	1,364	1,606	1,160	1,102	0
Expenditures	0	0	0	325	325	330	328	328	328	0	0	0	1,965
Expenditures - AFUDC	0	0	0	0	2	4	6	8	10	11	8	7	57
Total Expenditures	0	0	0	326	328	335	334	336	338	11	8	7	2,022
Additions	27	18	52	27	11	64	53	22	86	447	58	80	943
Additions - AFUDC	0	0	0	0	2	4	6	8	10	11	8	7	57
Total Additions	27	18	52	27	13	68	59	30	96	457	65	87	1,000
End Month CWIP	-27	-45	-97	202	517	783	1,058	1,364	1,606	1,160	1,102	1,022	1,022
Interest Bearing CWIP	-26	-44	-96	199	509	772	1,043	1,345	1,584	1,143	1,087	1,008	1,008
Non-interest Bearing CWIP	0	-1	-1	3	7	11	15	19	22	16	15	14	14
End Month CWIP	-27	-45	-97	202	517	783	1,058	1,364	1,606	1,160	1,102	1,022	1,022
Beg Month Plant Balance	17,852	17,879	17,896	17,948	17,976	17,989	17,875	17,934	17,964	18,060	18,517	18,582	17,852
Additions	27	18	52	27	13	68	59	30	96	457	65	87	1,000
Retirements	0	0	0	0	0	182	0	0	0	0	0	7	189
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	17,879	17,896	17,948	17,976	17,989	17,875	17,934	17,964	18,060	18,517	18,582	18,662	18,662
Depreciation Accrual	110	110	110	111	111	111	110	111	111	111	114	115	1,335
Monthly Rate	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	
Beg Month Reserve Balance	988	1,098	1,209	1,319	1,429	1,540	1,472	1,582	1,692	1,802	1,913	2,028	988
Provision	110	110	110	111	111	111	110	111	111	111	114	115	1,335
Retirements	0	0	0	0	0	182	0	0	0	0	0	7	189
Salvage	0	0	0	0	0	4	0	0	0	0	0	0	4
Removal Costs	0	0	0	1	1	1	1	1	1	0	0	0	4
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,098	1,209	1,319	1,429	1,540	1,472	1,582	1,692	1,802	1,913	2,028	2,135	2,135



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications  
 Asset ID: 140

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	1,022	962	921	803	1,125	1,483	1,726	1,992	2,327	2,518	1,510	1,379	1,022
Expenditures	0	0	0	382	382	388	385	385	385	0	0	0	2,305
Expenditures - AFUDC	7	6	6	7	9	11	13	14	17	17	10	9	125
Total Expenditures	7	6	6	388	391	399	397	399	401	17	10	9	2,430
Additions	61	40	118	60	24	144	119	49	194	1,008	130	180	2,128
Additions - AFUDC	7	6	6	7	9	11	13	14	17	17	10	9	125
Total Additions	67	47	124	67	32	155	132	63	211	1,025	140	189	2,253
End Month CWIP	962	921	803	1,125	1,483	1,726	1,992	2,327	2,518	1,510	1,379	1,199	1,199
Interest Bearing CWIP	948	908	792	1,109	1,462	1,702	1,964	2,295	2,483	1,489	1,360	1,182	1,182
Non-interest Bearing CWIP	13	13	11	16	21	24	28	33	35	21	19	17	17
End Month CWIP	962	921	803	1,125	1,483	1,726	1,992	2,327	2,518	1,510	1,379	1,199	1,199
Beg Month Plant Balance	18,662	18,730	18,776	18,901	18,967	19,000	18,965	19,097	19,160	19,371	20,396	20,536	18,662
Additions	67	47	124	67	32	155	132	63	211	1,025	140	189	2,253
Retirements	0	0	0	0	0	190	0	0	0	0	0	8	198
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	18,730	18,776	18,901	18,967	19,000	18,965	19,097	19,160	19,371	20,396	20,536	20,717	20,717
Depreciation Accrual													
Accrual	115	116	116	117	117	117	117	118	118	119	126	127	1,422
Monthly Rate	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	0.0062	
Beg Month Reserve Balance	2,135	2,250	2,366	2,482	2,597	2,714	2,644	2,761	2,878	2,995	3,115	3,241	2,135
Provision	115	116	116	117	117	117	117	118	118	119	126	127	1,422
Retirements	0	0	0	0	0	190	0	0	0	0	0	8	198
Salvage	0	0	0	0	0	4	0	0	0	0	0	0	4
Removal Costs	0	0	0	1	1	1	1	1	1	0	0	0	4
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	2,250	2,366	2,482	2,597	2,714	2,644	2,761	2,878	2,995	3,115	3,241	3,360	3,360

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 5 Years  
 Asset ID: 150

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	4,338	6,708	8,515	1,232	1,439	1,643	2,867	3,113	3,344	3,638	3,922	4,221	4,338
Expenditures	2,366	1,768	1,019	273	273	1,342	273	273	273	262	273	273	8,672
Expenditures - AFUDC	36	50	59	9	10	15	20	21	23	25	27	29	325
Total Expenditures	2,403	1,818	1,078	282	284	1,358	293	295	296	287	300	302	8,997
Additions	30	8	8,229	73	78	131	47	63	2	4	1	5	8,671
Additions - AFUDC	3	3	132	3	2	2	1	0	0	0	0	0	146
Total Additions	33	11	8,361	75	80	133	48	63	2	4	1	5	8,817
End Month CWIP	6,708	8,515	1,232	1,439	1,643	2,867	3,113	3,344	3,638	3,922	4,221	4,518	4,518
Interest Bearing CWIP	6,614	8,396	1,215	1,419	1,620	2,827	3,069	3,298	3,588	3,867	4,162	4,455	4,455
Non-interest Bearing CWIP	94	119	17	20	23	40	44	47	51	55	59	63	63
End Month CWIP	6,708	8,515	1,232	1,439	1,643	2,867	3,113	3,344	3,638	3,922	4,221	4,518	4,518
Beg Month Plant Balance	76,981	77,015	77,025	85,386	85,462	85,542	63,867	63,915	63,978	63,980	63,984	63,985	76,981
Additions	33	11	8,361	75	80	133	48	63	2	4	1	5	8,817
Retirements	0	0	0	0	0	21,808	0	0	0	0	0	1	21,809
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	77,015	77,025	85,386	85,462	85,542	63,867	63,915	63,978	63,980	63,984	63,985	63,989	63,989
Depreciation Accrual													
Accrual	1,273	1,274	1,274	1,412	1,414	1,415	1,056	1,057	1,058	1,058	1,058	1,058	14,409
Monthly Rate	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	
Beg Month Reserve Balance	43,365	44,639	45,913	47,187	48,599	50,013	29,620	30,676	31,733	32,792	33,850	34,908	43,365
Provision	1,273	1,274	1,274	1,412	1,414	1,415	1,056	1,057	1,058	1,058	1,058	1,058	14,409
Retirements	0	0	0	0	0	21,808	0	0	0	0	0	1	21,809
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	44,639	45,913	47,187	48,599	50,013	29,620	30,676	31,733	32,792	33,850	34,908	35,966	35,966

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 5 Years  
 Asset ID: 150

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	4,518	6,964	9,426	12,179	20,051	28,672	31,277	33,899	36,538	42,350	49,771	52,515	4,518
Expenditures	2,408	2,408	2,682	7,766	8,461	2,408	2,408	2,408	7,766	7,119	2,408	2,408	50,650
Expenditures - AFUDC	38	54	71	106	160	197	214	231	266	303	336	354	2,329
Total Expenditures	2,446	2,462	2,753	7,872	8,621	2,605	2,622	2,639	8,033	7,421	2,744	2,762	52,979
Additions	0	0	0	0	0	0	0	0	2,072	0	0	20,047	22,120
Additions - AFUDC	0	0	0	0	0	0	0	0	148	0	0	810	959
Total Additions	0	0	0	0	0	0	0	0	2,221	0	0	20,857	23,078
End Month CWIP	6,964	9,426	12,179	20,051	28,672	31,277	33,899	36,538	42,350	49,771	52,515	34,419	34,419
Interest Bearing CWIP	6,867	9,294	12,009	19,770	28,271	30,839	33,424	36,027	41,757	49,074	51,780	33,937	33,937
Non-interest Bearing CWIP	98	132	171	281	401	438	475	512	593	697	735	482	482
End Month CWIP	6,964	9,426	12,179	20,051	28,672	31,277	33,899	36,538	42,350	49,771	52,515	34,419	34,419
Beg Month Plant Balance	63,989	63,989	63,989	63,989	63,989	63,989	45,862	45,862	45,862	48,083	48,083	48,083	63,989
Additions	0	0	0	0	0	0	0	0	2,221	0	0	20,857	23,078
Retirements	0	0	0	0	0	18,127	0	0	0	0	0	1	18,128
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	63,989	63,989	63,989	63,989	63,989	45,862	45,862	45,862	48,083	48,083	48,083	68,939	68,939
Depreciation Accrual													
Accrual	1,058	1,058	1,058	1,058	1,058	1,058	759	759	759	795	795	795	11,012
Monthly Rate	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	
Beg Month Reserve Balance	35,966	37,024	38,082	39,141	40,199	41,258	24,189	24,947	25,706	26,465	27,260	28,055	35,966
Provision	1,058	1,058	1,058	1,058	1,058	1,058	759	759	759	795	795	795	11,012
Retirements	0	0	0	0	0	18,127	0	0	0	0	0	1	18,128
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	37,024	38,082	39,141	40,199	41,258	24,189	24,947	25,706	26,465	27,260	28,055	28,850	28,850

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 5 Years  
 Asset ID: 150

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	34,419	36,518	38,630	40,756	42,897	45,051	47,219	49,402	51,599	53,151	55,358	57,587	34,419
Expenditures	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,850	1,858	1,866	22,364
Expenditures - AFUDC	233	247	261	275	289	303	317	332	346	356	371	386	3,715
Total Expenditures	2,098	2,112	2,126	2,140	2,154	2,169	2,183	2,197	2,212	2,207	2,229	2,251	26,079
Additions	0	0	0	0	0	0	0	0	592	0	0	54,640	55,233
Additions - AFUDC	0	0	0	0	0	0	0	0	68	0	0	5,197	5,265
Total Additions	0	0	0	0	0	0	0	0	660	0	0	59,838	60,498
End Month CWIP	36,518	38,630	40,756	42,897	45,051	47,219	49,402	51,599	53,151	55,358	57,587	0	0
Interest Bearing CWIP	36,007	38,089	40,186	42,296	44,420	46,558	48,711	50,877	52,407	54,582	56,780	0	0
Non-interest Bearing CWIP	511	541	571	601	631	661	692	722	744	775	806	0	0
End Month CWIP	36,518	38,630	40,756	42,897	45,051	47,219	49,402	51,599	53,151	55,358	57,587	0	0
Beg Month Plant Balance	68,939	68,939	68,939	68,939	68,939	68,939	49,410	49,410	49,410	50,070	50,070	50,070	68,939
Additions	0	0	0	0	0	0	0	0	660	0	0	59,838	60,498
Retirements	0	0	0	0	0	19,530	0	0	0	0	0	1	19,530
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	68,939	68,939	68,939	68,939	68,939	49,410	49,410	49,410	50,070	50,070	50,070	109,907	109,907
Depreciation Accrual													
Accrual	1,140	1,140	1,140	1,140	1,140	1,140	817	817	817	828	828	828	11,778
Monthly Rate	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	0.0165	
Beg Month Reserve Balance	28,850	29,990	31,130	32,271	33,411	34,551	16,162	16,979	17,797	18,614	19,442	20,270	28,850
Provision	1,140	1,140	1,140	1,140	1,140	1,140	817	817	817	828	828	828	11,778
Retirements	0	0	0	0	0	19,530	0	0	0	0	0	1	19,530
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	29,990	31,130	32,271	33,411	34,551	16,162	16,979	17,797	18,614	19,442	20,270	21,098	21,098

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 7 Years  
 Asset ID: 160

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	500	357	357	349	349	319	316	94	37	36	36	3	500
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	3	2	2	2	2	2	2	1	0	0	0	0	18
Total Expenditures	3	2	2	2	2	2	2	1	0	0	0	0	18
Additions	143	0	8	0	30	3	222	58	0	0	34	3	500
Additions - AFUDC	3	2	2	2	2	2	2	1	0	0	0	0	18
Total Additions	146	2	10	2	32	5	224	58	1	0	34	3	518
End Month CWIP	357	357	349	349	319	316	94	37	36	36	3	0	0
Interest Bearing CWIP	352	352	344	344	315	311	93	36	36	36	3	0	0
Non-interest Bearing CWIP	5	5	5	5	4	4	1	1	1	1	0	0	0
End Month CWIP	357	357	349	349	319	316	94	37	36	36	3	0	0
Beg Month Plant Balance	1,400	1,546	1,548	1,559	1,561	1,593	1,329	1,552	1,611	1,611	1,611	1,645	1,400
Additions	146	2	10	2	32	5	224	58	1	0	34	3	518
Retirements	0	0	0	0	0	270	0	0	0	0	0	8	277
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,546	1,548	1,559	1,561	1,593	1,329	1,552	1,611	1,611	1,611	1,645	1,640	1,640
Depreciation Accrual	18	20	20	20	20	20	17	20	20	20	20	21	236
Monthly Rate	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	
Beg Month Reserve Balance	669	686	706	726	745	765	516	533	552	573	593	614	669
Provision	18	20	20	20	20	20	17	20	20	20	20	21	236
Retirements	0	0	0	0	0	270	0	0	0	0	0	8	277
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	686	706	726	745	765	516	533	552	573	593	614	627	627

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 7 Years  
 Asset ID: 160

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,640	1,640	1,640	1,640	1,640	1,640	1,324	1,324	1,324	1,324	1,324	1,324	1,640
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	316	0	0	0	0	0	9	325
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,640	1,640	1,640	1,640	1,640	1,324	1,324	1,324	1,324	1,324	1,324	1,315	1,315
Depreciation Accrual	21	21	21	21	21	21	17	17	17	17	17	17	226
Accrual Monthly Rate	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	0.0127	
Beg Month Reserve Balance	627	648	669	689	710	731	436	453	470	486	503	520	627
Provision	21	21	21	21	21	21	17	17	17	17	17	17	226
Retirements	0	0	0	0	0	316	0	0	0	0	0	9	325
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	648	669	689	710	731	436	453	470	486	503	520	528	528

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 7 Years  
 Asset ID: 160

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,315	1,315	1,315	1,315	1,315	1,315	1,062	1,062	1,062	1,062	1,062	1,062	1,315
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	253	0	0	0	0	0	7	261
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,315	1,315	1,315	1,315	1,315	1,062	1,062	1,062	1,062	1,062	1,062	1,054	1,054
Depreciation Accrual	18	18	18	18	18	18	15	15	15	15	15	15	200
Monthly Rate	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	0.0140	
Beg Month Reserve Balance	528	546	565	583	602	620	385	400	415	430	445	460	528
Provision	18	18	18	18	18	18	15	15	15	15	15	15	200
Retirements	0	0	0	0	0	253	0	0	0	0	0	7	261
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	546	565	583	602	620	385	400	415	430	445	460	467	467

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 10 Years  
 Asset ID: 170

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	445	408	279	194	147	133	105	895	1,690	2,462	3,267	4,078	445
Expenditures	0	0	0	0	0	0	788	788	788	788	788	793	4,731
Expenditures - AFUDC	3	3	2	1	1	1	3	8	14	19	24	29	109
Total Expenditures	3	3	2	1	1	1	791	796	801	806	812	822	4,839
Additions	37	130	85	47	14	27	0	1	29	0	1	4,805	5,176
Additions - AFUDC	3	3	2	1	1	1	1	1	1	0	0	95	109
Total Additions	40	133	86	49	15	28	1	2	29	1	1	4,900	5,285
End Month CWIP	408	279	194	147	133	105	895	1,690	2,462	3,267	4,078	0	0
Interest Bearing CWIP	403	275	191	145	131	104	883	1,666	2,427	3,221	4,021	0	0
Non-interest Bearing CWIP	6	4	3	2	2	1	13	24	34	46	57	0	0
End Month CWIP	408	279	194	147	133	105	895	1,690	2,462	3,267	4,078	0	0
Beg Month Plant Balance	6,197	6,237	6,369	6,456	6,504	6,517	5,779	5,780	5,782	5,811	5,812	5,813	6,197
Additions	40	133	86	49	15	28	1	2	29	1	1	4,900	5,285
Retirements	0	0	0	0	2	766	0	0	0	0	0	0	768
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	6,237	6,369	6,456	6,504	6,517	5,779	5,780	5,782	5,811	5,812	5,813	10,713	10,713
Depreciation Accrual	46	46	47	48	48	48	43	43	43	43	43	43	540
Monthly Rate	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	
Beg Month Reserve Balance	4,054	4,099	4,145	4,192	4,240	4,286	3,568	3,610	3,652	3,695	3,737	3,780	4,054
Provision	46	46	47	48	48	48	43	43	43	43	43	43	540
Retirements	0	0	0	0	2	766	0	0	0	0	0	0	768
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	3
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,099	4,145	4,192	4,240	4,286	3,568	3,610	3,652	3,695	3,737	3,780	3,822	3,822



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 10 Years  
 Asset ID: 170

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	10,713	10,713	10,713	10,713	10,713	10,709	9,384	9,384	9,384	9,384	9,384	9,384	10,713
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	4	1,324	0	0	0	0	0	0	1,328
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	10,713	10,713	10,713	10,713	10,709	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384
Depreciation Accrual	79	79	79	79	79	79	69	69	69	69	69	69	891
Accrual Monthly Rate	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	
Beg Month Reserve Balance	3,822	3,901	3,980	4,060	4,139	4,214	2,969	3,038	3,107	3,177	3,246	3,315	3,822
Provision	79	79	79	79	79	79	69	69	69	69	69	69	891
Retirements	0	0	0	0	4	1,324	0	0	0	0	0	0	1,328
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	3,901	3,980	4,060	4,139	4,214	2,969	3,038	3,107	3,177	3,246	3,315	3,385	3,385

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 10 Years  
 Asset ID: 170

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	9,384	9,384	9,384	9,384	9,384	9,381	8,221	8,221	8,221	8,221	8,221	8,221	9,384
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	4	1,160	0	0	0	0	0	0	1,164
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	9,384	9,384	9,384	9,384	9,381	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221
Depreciation Accrual													
Accrual	69	69	69	69	69	69	61	61	61	61	61	61	781
Monthly Rate	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	0.0074	
Beg Month Reserve Balance	3,385	3,454	3,524	3,593	3,662	3,728	2,637	2,698	2,759	2,819	2,880	2,941	3,385
Provision	69	69	69	69	69	69	61	61	61	61	61	61	781
Retirements	0	0	0	0	4	1,160	0	0	0	0	0	0	1,164
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	3,454	3,524	3,593	3,662	3,728	2,637	2,698	2,759	2,819	2,880	2,941	3,002	3,002

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 17 Years  
 Asset ID: 180

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	65	63	63	62	61	60	19	19	19	17	1	0	65
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	3
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	3
Additions	1	0	2	0	1	41	0	0	2	15	1	0	65
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	3
Total Additions	2	0	2	0	2	41	0	0	3	15	1	0	68
End Month CWIP	63	63	62	61	60	19	19	19	17	1	0	0	0
Interest Bearing CWIP	63	63	61	61	59	19	19	19	16	1	0	0	0
Non-interest Bearing CWIP	1	1	1	1	1	0	0	0	0	0	0	0	0
End Month CWIP	63	63	62	61	60	19	19	19	17	1	0	0	0
Beg Month Plant Balance	6,104	6,105	6,106	6,108	6,109	6,110	6,152	6,152	6,152	6,155	6,170	6,171	6,104
Additions	2	0	2	0	2	41	0	0	3	15	1	0	68
Retirements	0	0	0	0	0	0	0	0	0	0	0	96	96
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	6,105	6,106	6,108	6,109	6,110	6,152	6,152	6,152	6,155	6,170	6,171	6,075	6,075
Depreciation Accrual	36	36	36	36	36	36	36	36	36	36	37	37	436
Monthly Rate	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
Beg Month Reserve Balance	1,164	1,200	1,237	1,273	1,309	1,345	1,381	1,418	1,454	1,490	1,527	1,563	1,164
Provision	36	36	36	36	36	36	36	36	36	36	37	37	436
Retirements	0	0	0	0	0	0	0	0	0	0	0	96	96
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,200	1,237	1,273	1,309	1,345	1,381	1,418	1,454	1,490	1,527	1,563	1,503	1,503

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 17 Years  
 Asset ID: 180

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	96	96
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	6,075	5,979	5,979
Depreciation Accrual	36	36	36	36	36	36	36	36	36	36	36	36	431
Accrual Monthly Rate	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
Beg Month Reserve Balance	1,503	1,539	1,575	1,611	1,647	1,683	1,719	1,755	1,791	1,827	1,863	1,899	1,503
Provision	36	36	36	36	36	36	36	36	36	36	36	36	431
Retirements	0	0	0	0	0	0	0	0	0	0	0	96	96
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,539	1,575	1,611	1,647	1,683	1,719	1,755	1,791	1,827	1,863	1,899	1,839	1,839

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Communications 17 Years  
 Asset ID: 180

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	94	94
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,979	5,885	5,885
Depreciation Accrual	35	35	35	35	35	35	35	35	35	35	35	35	425
Monthly Rate	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
Beg Month Reserve Balance	1,839	1,874	1,910	1,945	1,980	2,016	2,051	2,086	2,122	2,157	2,193	2,228	1,839
Provision	35	35	35	35	35	35	35	35	35	35	35	35	425
Retirements	0	0	0	0	0	0	0	0	0	0	0	94	94
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,874	1,910	1,945	1,980	2,016	2,051	2,086	2,122	2,157	2,193	2,228	2,169	2,169

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Miscellaneous  
 Asset ID: 190

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	294	232	200	125	327	333	342	327	323	479	432	390	294
Expenditures	19	19	20	249	20	20	20	20	250	20	20	20	696
Expenditures - AFUDC	2	2	1	2	2	2	2	2	3	3	3	3	27
Total Expenditures	21	21	21	251	22	22	22	22	253	23	23	23	723
Additions	82	51	95	47	14	10	35	24	94	67	61	246	826
Additions - AFUDC	2	2	1	2	2	2	2	2	3	3	3	3	27
Total Additions	84	52	96	49	16	13	37	27	97	70	64	248	853
End Month CWIP	232	200	125	327	333	342	327	323	479	432	390	165	165
Interest Bearing CWIP	229	197	123	323	329	338	323	319	473	426	385	162	162
Non-interest Bearing CWIP	3	3	2	4	4	4	4	4	6	5	5	2	2
End Month CWIP	232	200	125	327	333	342	327	323	479	432	390	165	165
Beg Month Plant Balance	34,924	35,006	35,058	35,149	35,181	35,196	33,570	33,603	33,627	33,724	33,787	33,851	34,924
Additions	84	52	96	49	16	13	37	27	97	70	64	248	853
Retirements	2	0	6	17	0	1,639	4	3	0	7	0	285	1,963
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	35,006	35,058	35,149	35,181	35,196	33,570	33,603	33,627	33,724	33,787	33,851	33,815	33,815
Depreciation Accrual	261	261	262	262	262	263	250	251	251	252	252	253	3,079
Monthly Rate	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	
Beg Month Reserve Balance	11,610	11,866	12,125	12,379	12,599	12,859	11,488	11,733	11,978	12,203	12,446	12,696	11,610
Provision	261	261	262	262	262	263	250	251	251	252	252	253	3,079
Retirements	2	0	6	17	0	1,639	4	3	0	7	0	285	1,963
Salvage	0	0	0	0	0	8	0	0	0	0	0	1	9
Removal Costs	2	2	2	26	2	2	2	2	26	2	2	2	72
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	11,866	12,125	12,379	12,599	12,859	11,488	11,733	11,978	12,203	12,446	12,696	12,663	12,663

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Miscellaneous  
 Asset ID: 190

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	165	127	115	67	292	313	338	343	356	543	521	503	165
Expenditures	32	32	33	264	33	34	34	34	266	34	34	34	860
Expenditures - AFUDC	1	1	1	1	2	2	2	2	3	4	4	3	27
Total Expenditures	33	33	33	266	35	36	36	36	269	37	37	37	887
Additions	70	43	81	40	12	9	30	21	80	57	52	365	858
Additions - AFUDC	1	1	1	1	2	2	2	2	2	3	3	9	27
Total Additions	71	44	81	41	13	10	32	23	82	60	55	373	885
End Month CWIP	127	115	67	292	313	338	343	356	543	521	503	166	166
Interest Bearing CWIP	125	114	66	288	309	334	338	352	536	514	497	164	164
Non-interest Bearing CWIP	2	1	1	4	4	4	4	4	7	7	6	2	2
End Month CWIP	127	115	67	292	313	338	343	356	543	521	503	166	166
Beg Month Plant Balance	33,815	33,883	33,927	34,003	34,027	34,041	32,464	32,492	32,511	32,594	32,647	32,701	33,815
Additions	71	44	81	41	13	10	32	23	82	60	55	373	885
Retirements	2	0	5	16	0	1,587	4	3	0	7	0	276	1,900
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	33,883	33,927	34,003	34,027	34,041	32,464	32,492	32,511	32,594	32,647	32,701	32,799	32,799
Depreciation Accrual	252	253	253	254	254	254	242	242	243	243	244	244	2,977
Monthly Rate	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	
Beg Month Reserve Balance	12,663	12,910	13,159	13,404	13,614	13,864	12,535	12,770	13,006	13,221	13,454	13,694	12,663
Provision	252	253	253	254	254	254	242	242	243	243	244	244	2,977
Retirements	2	0	5	16	0	1,587	4	3	0	7	0	276	1,900
Salvage	0	0	0	0	0	7	0	0	0	0	0	1	9
Removal Costs	3	3	3	27	3	3	3	3	27	3	3	3	89
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	12,910	13,159	13,404	13,614	13,864	12,535	12,770	13,006	13,221	13,454	13,694	13,660	13,660

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Miscellaneous  
 Asset ID: 190

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	166	115	90	28	246	255	267	257	256	434	397	364	166
Expenditures	20	20	21	259	21	21	21	21	260	21	21	21	723
Expenditures - AFUDC	1	1	1	1	2	2	2	2	3	3	3	2	21
Total Expenditures	21	20	21	260	22	22	22	22	262	24	23	23	744
Additions	71	44	83	41	12	9	30	21	82	58	53	214	718
Additions - AFUDC	1	1	1	1	2	2	2	2	3	3	3	2	21
Total Additions	72	45	83	42	14	11	32	23	84	61	56	216	740
End Month CWIP	115	90	28	246	255	267	257	256	434	397	364	171	171
Interest Bearing CWIP	113	89	28	243	252	263	254	253	429	392	359	169	169
Non-interest Bearing CWIP	1	1	0	3	3	3	3	3	5	5	5	2	2
End Month CWIP	115	90	28	246	255	267	257	256	434	397	364	171	171
Beg Month Plant Balance	32,799	32,869	32,914	32,992	33,018	33,032	31,503	31,532	31,552	31,636	31,691	31,747	32,799
Additions	72	45	83	42	14	11	32	23	84	61	56	216	740
Retirements	2	0	5	16	0	1,539	4	3	0	6	0	267	1,843
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	32,869	32,914	32,992	33,018	33,032	31,503	31,532	31,552	31,636	31,691	31,747	31,696	31,696
Depreciation Accrual	245	245	246	246	246	247	235	235	236	236	237	237	2,891
Monthly Rate	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	0.0075	
Beg Month Reserve Balance	13,660	13,901	14,144	14,382	14,586	14,831	13,543	13,772	14,003	14,211	14,439	14,673	13,660
Provision	245	245	246	246	246	247	235	235	236	236	237	237	2,891
Retirements	2	0	5	16	0	1,539	4	3	0	6	0	267	1,843
Salvage	0	0	0	0	0	7	0	0	0	0	0	1	9
Removal Costs	2	2	2	27	2	2	2	2	27	2	2	2	75
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	13,901	14,144	14,382	14,586	14,831	13,543	13,772	14,003	14,211	14,439	14,673	14,642	14,642



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total General Plant - Computer Hardware and Software

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	70,255	84,349	89,239	82,380	84,956	93,824	86,026	92,914	103,772	111,519	120,778	128,675	70,255
Expenditures	15,095	9,554	7,705	7,111	8,427	9,821	10,498	12,777	8,859	9,400	8,087	6,742	114,075
Expenditures - AFUDC	513	588	614	566	588	651	602	654	713	766	823	870	7,947
Total Expenditures	15,607	10,141	8,319	7,678	9,015	10,472	11,099	13,431	9,572	10,166	8,910	7,612	122,022
Additions	1,436	5,120	14,875	4,915	81	17,644	4,033	2,508	1,722	862	983	78,582	132,760
Additions - AFUDC	77	131	302	187	67	626	178	66	102	45	31	4,314	6,126
Total Additions	1,513	5,251	15,178	5,102	148	18,270	4,211	2,573	1,825	907	1,013	82,896	138,886
End Month CWIP	84,349	89,239	82,380	84,956	93,824	86,026	92,914	103,772	111,519	120,778	128,675	53,391	53,391
Interest Bearing CWIP	83,200	88,028	81,249	83,791	92,535	84,833	91,623	102,334	109,976	119,106	126,895	52,647	52,647
Non-interest Bearing CWIP	1,149	1,212	1,131	1,165	1,289	1,192	1,291	1,438	1,543	1,672	1,779	744	744
End Month CWIP	84,349	89,239	82,380	84,956	93,824	86,026	92,914	103,772	111,519	120,778	128,675	53,391	53,391
Beg Month Plant Balance	742,877	744,390	749,641	764,806	769,857	770,004	763,168	767,371	769,944	771,769	772,676	773,689	742,877
Additions	1,513	5,251	15,178	5,102	148	18,270	4,211	2,573	1,825	907	1,013	82,896	138,886
Retirements	0	0	12	51	0	25,106	9	0	0	0	0	3	25,181
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	744,390	749,641	764,806	769,857	770,004	763,168	767,371	769,944	771,769	772,676	773,689	856,582	856,582
Depreciation Accrual Accrual Monthly Rate	7,841	7,880	7,956	7,652	7,708	7,704	7,602	7,681	7,745	7,772	7,722	7,735	92,999
Beg Month Reserve Balance	318,912	326,753	334,633	342,577	350,177	357,885	340,502	348,095	355,776	363,521	371,293	379,015	318,912
Provision	7,841	7,880	7,956	7,652	7,708	7,704	7,602	7,681	7,745	7,772	7,722	7,735	92,999
Retirements	0	0	12	51	0	25,106	9	0	0	0	0	3	25,181
Salvage	0	0	0	0	0	18	0	0	0	0	0	0	18
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	1
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	326,753	334,633	342,577	350,177	357,885	340,502	348,095	355,776	363,521	371,293	379,015	386,747	386,747

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total General Plant - Computer Hardware and Software

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	53,391	59,643	66,255	51,232	58,309	66,423	75,901	80,468	86,271	90,284	97,555	104,947	53,391
Expenditures	12,759	9,326	8,639	7,821	7,741	15,430	8,306	7,219	7,278	6,917	6,774	6,632	104,842
Expenditures - AFUDC	394	424	465	363	410	489	528	554	593	618	665	713	6,215
Total Expenditures	13,153	9,750	9,104	8,184	8,151	15,918	8,833	7,773	7,871	7,535	7,439	7,346	111,057
Additions	6,627	2,944	22,981	1,053	29	6,357	4,177	1,898	3,578	257	40	53,610	103,551
Additions - AFUDC	274	193	1,146	54	8	84	90	71	280	8	7	2,751	4,965
Total Additions	6,901	3,138	24,128	1,107	36	6,441	4,267	1,969	3,858	265	47	56,361	108,516
End Month CWIP	59,643	66,255	51,232	58,309	66,423	75,901	80,468	86,271	90,284	97,555	104,947	55,932	55,932
Interest Bearing CWIP	58,810	65,332	50,516	57,494	65,495	74,841	79,346	85,070	89,029	96,198	103,487	55,151	55,151
Non-interest Bearing CWIP	832	923	716	815	929	1,060	1,122	1,201	1,255	1,357	1,459	781	781
End Month CWIP	59,643	66,255	51,232	58,309	66,423	75,901	80,468	86,271	90,284	97,555	104,947	55,932	55,932
Beg Month Plant Balance	856,582	863,483	866,620	890,733	891,778	891,814	867,776	872,032	874,001	877,859	878,124	878,171	856,582
Additions	6,901	3,138	24,128	1,107	36	6,441	4,267	1,969	3,858	265	47	56,361	108,516
Retirements	0	0	15	62	0	30,478	11	0	0	0	0	4	30,570
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	863,483	866,620	890,733	891,778	891,814	867,776	872,032	874,001	877,859	878,124	878,171	934,528	934,528
Depreciation Accrual Accrual Monthly Rate	8,898	9,003	9,047	9,403	9,418	9,251	8,811	8,862	8,846	8,901	8,906	8,649	107,994
Beg Month Reserve Balance	386,747	395,645	404,648	413,680	423,021	432,438	411,232	420,033	428,894	437,740	446,642	455,547	386,747
Provision	8,898	9,003	9,047	9,403	9,418	9,251	8,811	8,862	8,846	8,901	8,906	8,649	107,994
Retirements	0	0	15	62	0	30,478	11	0	0	0	0	4	30,570
Salvage	0	0	0	0	0	22	0	0	0	0	0	0	22
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	395,645	404,648	413,680	423,021	432,438	411,232	420,033	428,894	437,740	446,642	455,547	464,193	464,193

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: Total General Plant - Computer Hardware and Software

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	55,932	66,971	77,800	73,932	81,669	93,089	88,366	97,453	106,400	118,292	126,644	135,602	55,932
Expenditures	11,780	10,719	10,774	9,984	11,612	10,322	11,351	8,641	11,553	8,362	8,390	8,255	121,741
Expenditures - AFUDC	407	477	548	520	577	648	620	671	740	808	863	921	7,799
Total Expenditures	12,187	11,196	11,322	10,504	12,189	10,969	11,971	9,312	12,293	9,170	9,252	9,176	129,540
Additions	1,103	350	14,299	2,710	703	14,396	2,585	323	355	769	242	120,623	158,459
Additions - AFUDC	46	16	890	57	66	1,296	298	42	45	48	52	7,055	9,913
Total Additions	1,148	367	15,190	2,767	769	15,692	2,884	365	401	817	294	127,678	168,372
End Month CWIP	66,971	77,800	73,932	81,669	93,089	88,366	97,453	106,400	118,292	126,644	135,602	17,100	17,100
Interest Bearing CWIP	66,043	76,726	72,917	80,547	91,816	87,170	96,141	104,967	116,701	124,940	133,778	16,880	16,880
Non-interest Bearing CWIP	928	1,074	1,015	1,122	1,272	1,196	1,312	1,433	1,591	1,704	1,824	220	220
End Month CWIP	66,971	77,800	73,932	81,669	93,089	88,366	97,453	106,400	118,292	126,644	135,602	17,100	17,100
Beg Month Plant Balance	934,528	935,676	936,043	951,217	953,922	954,691	939,726	942,599	942,965	943,365	944,183	944,477	934,528
Additions	1,148	367	15,190	2,767	769	15,692	2,884	365	401	817	294	127,678	168,372
Retirements	0	0	15	62	0	30,656	11	0	0	0	0	4	30,749
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	935,676	936,043	951,217	953,922	954,691	939,726	942,599	942,965	943,365	944,183	944,477	1,072,151	1,072,151
Depreciation Accrual Accrual Monthly Rate	9,018	9,035	9,032	9,263	9,258	9,269	8,928	8,944	8,937	8,891	8,905	8,910	108,390
Beg Month Reserve Balance	464,193	473,210	482,245	491,262	500,463	509,721	488,356	497,273	506,216	515,153	524,045	532,950	464,193
Provision	9,018	9,035	9,032	9,263	9,258	9,269	8,928	8,944	8,937	8,891	8,905	8,910	108,390
Retirements	0	0	15	62	0	30,656	11	0	0	0	0	4	30,749
Salvage	0	0	0	0	0	22	0	0	0	0	0	0	22
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	473,210	482,245	491,262	500,463	509,721	488,356	497,273	506,216	515,153	524,045	532,950	541,856	541,856

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Computer Hardware  
 Asset ID: 200

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014
Beg Month CWIP Balance	26,755	35,923	39,953	30,759	32,706	34,850	26,970	27,583	32,740	36,011	38,790	42,292	26,755
Expenditures	9,160	4,502	2,389	1,909	1,967	2,349	3,673	5,582	3,204	2,863	3,293	2,293	43,183
Expenditures - AFUDC	207	252	272	209	222	238	190	200	227	247	267	287	2,818
Total Expenditures	9,367	4,754	2,660	2,118	2,190	2,587	3,863	5,782	3,430	3,110	3,560	2,580	46,001
Additions	187	707	11,658	161	36	10,081	3,116	597	148	321	50	28,517	55,580
Additions - AFUDC	11	17	196	11	10	386	134	28	10	10	8	1,640	2,460
Total Additions	198	724	11,854	172	46	10,467	3,251	625	159	331	59	30,157	58,040
End Month CWIP	35,923	39,953	30,759	32,706	34,850	26,970	27,583	32,740	36,011	38,790	42,292	14,715	14,715
Interest Bearing CWIP	35,477	39,457	30,377	32,299	34,417	26,635	27,240	32,333	35,564	38,309	41,767	14,532	14,532
Non-interest Bearing CWIP	446	496	382	406	433	335	343	407	447	482	525	183	183
End Month CWIP	35,923	39,953	30,759	32,706	34,850	26,970	27,583	32,740	36,011	38,790	42,292	14,715	14,715
Beg Month Plant Balance	153,540	153,738	154,462	166,304	166,424	166,470	151,831	155,073	155,698	155,857	156,188	156,246	153,540
Additions	198	724	11,854	172	46	10,467	3,251	625	159	331	59	30,157	58,040
Retirements	0	0	12	51	0	25,106	9	0	0	0	0	3	25,181
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	153,738	154,462	166,304	166,424	166,470	151,831	155,073	155,698	155,857	156,188	156,246	186,400	186,400
Depreciation Accrual	2,588	2,591	2,603	2,803	2,805	2,806	2,559	2,614	2,624	2,627	2,632	2,633	31,885
Monthly Rate	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	
Beg Month Reserve Balance	75,626	78,214	80,805	83,395	86,147	88,952	66,670	69,221	71,834	74,458	77,085	79,717	75,626
Provision	2,588	2,591	2,603	2,803	2,805	2,806	2,559	2,614	2,624	2,627	2,632	2,633	31,885
Retirements	0	0	12	51	0	25,106	9	0	0	0	0	3	25,181
Salvage	0	0	0	0	0	18	0	0	0	0	0	0	18
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	1
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	78,214	80,805	83,395	86,147	88,952	66,670	69,221	71,834	74,458	77,085	79,717	82,348	82,348

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Computer Hardware  
 Asset ID: 200

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	14,715	15,941	18,437	13,327	15,106	16,922	19,795	22,212	24,342	26,455	28,423	30,566	14,715
Expenditures	4,280	2,508	2,024	1,822	1,747	5,057	2,357	2,093	2,326	2,051	1,996	1,919	30,181
Expenditures - AFUDC	111	113	128	94	105	128	138	154	168	181	194	208	1,725
Total Expenditures	4,392	2,621	2,152	1,915	1,852	5,186	2,496	2,246	2,495	2,233	2,190	2,127	31,906
Additions	3,080	117	6,979	129	29	2,297	71	108	369	257	40	17,013	30,488
Additions - AFUDC	86	8	284	8	8	15	8	8	12	8	7	718	1,171
Total Additions	3,166	125	7,262	137	36	2,313	79	116	382	265	47	17,731	31,659
End Month CWIP	15,941	18,437	13,327	15,106	16,922	19,795	22,212	24,342	26,455	28,423	30,566	14,962	14,962
Interest Bearing CWIP	15,743	18,208	13,162	14,918	16,712	19,549	21,936	24,039	26,126	28,070	30,186	14,776	14,776
Non-interest Bearing CWIP	198	229	166	188	210	246	276	302	329	353	380	186	186
End Month CWIP	15,941	18,437	13,327	15,106	16,922	19,795	22,212	24,342	26,455	28,423	30,566	14,962	14,962
Beg Month Plant Balance	186,400	189,566	189,691	196,938	197,013	197,049	168,883	168,952	169,068	169,450	169,714	169,761	186,400
Additions	3,166	125	7,262	137	36	2,313	79	116	382	265	47	17,731	31,659
Retirements	0	0	15	62	0	30,478	11	0	0	0	0	4	30,570
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	189,566	189,691	196,938	197,013	197,049	168,883	168,952	169,068	169,450	169,714	169,761	187,489	187,489
Depreciation Accrual													
Accrual	3,142	3,195	3,197	3,319	3,320	3,321	2,846	2,848	2,849	2,856	2,860	2,861	36,615
Monthly Rate	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	
Beg Month Reserve Balance	82,348	85,489	88,684	91,866	95,123	98,444	71,308	74,144	76,992	79,841	82,697	85,557	82,348
Provision	3,142	3,195	3,197	3,319	3,320	3,321	2,846	2,848	2,849	2,856	2,860	2,861	36,615
Retirements	0	0	15	62	0	30,478	11	0	0	0	0	4	30,570
Salvage	0	0	0	0	0	22	0	0	0	0	0	0	22
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	85,489	88,684	91,866	95,123	98,444	71,308	74,144	76,992	79,841	82,697	85,557	88,415	88,415

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Computer Hardware  
 Asset ID: 200

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	14,962	21,151	26,514	27,815	30,504	37,694	41,557	48,828	53,319	60,414	64,285	68,859	14,962
Expenditures	6,528	5,572	5,630	5,255	7,080	5,554	7,223	4,519	7,120	4,276	4,304	4,301	67,364
Expenditures - AFUDC	120	158	194	201	225	267	298	337	375	413	439	469	3,495
Total Expenditures	6,649	5,730	5,824	5,456	7,305	5,821	7,522	4,856	7,495	4,689	4,743	4,770	70,859
Additions	449	350	4,294	2,710	85	1,902	213	323	355	769	120	57,042	68,614
Additions - AFUDC	11	16	229	57	29	55	38	42	45	48	48	3,070	3,690
Total Additions	459	367	4,523	2,767	115	1,957	251	365	401	817	169	60,112	72,304
End Month CWIP	21,151	26,514	27,815	30,504	37,694	41,557	48,828	53,319	60,414	64,285	68,859	13,517	13,517
Interest Bearing CWIP	20,889	26,185	27,469	30,125	37,226	41,041	48,222	52,657	59,663	63,487	68,004	13,349	13,349
Non-interest Bearing CWIP	263	329	345	379	468	516	606	662	750	798	855	168	168
End Month CWIP	21,151	26,514	27,815	30,504	37,694	41,557	48,828	53,319	60,414	64,285	68,859	13,517	13,517
Beg Month Plant Balance	187,489	187,948	188,315	192,823	195,528	195,642	166,943	167,184	167,549	167,950	168,767	168,936	187,489
Additions	459	367	4,523	2,767	115	1,957	251	365	401	817	169	60,112	72,304
Retirements	0	0	15	62	0	30,656	11	0	0	0	0	4	30,749
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	187,948	188,315	192,823	195,528	195,642	166,943	167,184	167,549	167,950	168,767	168,936	229,044	229,044
Depreciation Accrual													
Accrual	3,160	3,168	3,174	3,250	3,295	3,297	2,814	2,818	2,824	2,831	2,844	2,847	36,322
Monthly Rate	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	0.0169	
Beg Month Reserve Balance	88,415	91,575	94,742	97,901	101,088	104,384	77,047	79,850	82,667	85,491	88,322	91,166	88,415
Provision	3,160	3,168	3,174	3,250	3,295	3,297	2,814	2,818	2,824	2,831	2,844	2,847	36,322
Retirements	0	0	15	62	0	30,656	11	0	0	0	0	4	30,749
Salvage	0	0	0	0	0	22	0	0	0	0	0	0	22
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	91,575	94,742	97,901	101,088	104,384	77,047	79,850	82,667	85,491	88,322	91,166	94,010	94,010

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 2-4 Yrs  
 Asset ID: 210

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014	
Beg Month CWIP Balance	9,445	8,215	8,207	8,196	8,143	8,124	7,473	6,750	4,888	4,853	5,850	5,004	9,445	
Expenditures	0	0	0	0	0	1,878	81	0	0	993	0	0	2,952	
Expenditures - AFUDC	62	54	54	54	54	60	49	44	32	35	39	33	571	
Total Expenditures	62	54	54	54	54	1,938	131	44	32	1,028	39	33	3,523	
Additions	1,231	9	13	54	21	2,535	814	1,872	45	9	863	3,856	11,323	
Additions - AFUDC	61	53	53	52	52	54	40	34	22	22	22	87	551	
Total Additions	1,292	62	65	107	73	2,589	854	1,906	67	31	885	3,943	11,874	
End Month CWIP	8,215	8,207	8,196	8,143	8,124	7,473	6,750	4,888	4,853	5,850	5,004	1,093	1,093	
Interest Bearing CWIP	8,096	8,088	8,077	8,025	8,006	7,365	6,652	4,817	4,782	5,765	4,931	1,078	1,078	
Non-interest Bearing CWIP	119	119	119	118	118	108	98	71	70	85	73	16	16	
End Month CWIP	8,215	8,207	8,196	8,143	8,124	7,473	6,750	4,888	4,853	5,850	5,004	1,093	1,093	
Beg Month Plant Balance	21,990	23,282	23,344	23,409	23,516	23,588	26,177	27,031	28,938	29,005	29,036	29,921	21,990	
Additions	1,292	62	65	107	73	2,589	854	1,906	67	31	885	3,943	11,874	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	23,282	23,344	23,409	23,516	23,588	26,177	27,031	28,938	29,005	29,036	29,921	33,864	33,864	
Depreciation Accrual														
Accrual	493	529	531	533	536	538	610	633	686	688	689	714	7,180	<i>FN-R-WP-128/130</i>
Monthly Rate	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278		
Beg Month Reserve Balance	11,071	11,565	12,094	12,625	13,158	13,693	14,231	14,841	15,474	16,160	16,849	17,538	11,071	<i>FN-R-WP-128/130</i>
Provision	493	529	531	533	536	538	610	633	686	688	689	714	7,180	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	11,565	12,094	12,625	13,158	13,693	14,231	14,841	15,474	16,160	16,849	17,538	18,251	18,251	<i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 2-4 Yrs  
 Asset ID: 210

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	
Beg Month CWIP Balance	1,093	1,101	1,108	1,115	1,123	1,130	1,137	1,166	1,173	1,071	1,078	1,085	1,093	
Expenditures	0	0	0	0	0	1,971	21	0	0	0	0	0	1,992	
Expenditures - AFUDC	7	7	7	7	7	14	8	8	8	7	7	7	95	
Total Expenditures	7	7	7	7	7	1,985	28	8	8	7	7	7	2,087	
Additions	0	0	0	0	0	1,971	0	0	102	0	0	0	2,073	
Additions - AFUDC	0	0	0	0	0	6	0	0	8	0	0	0	15	
Total Additions	0	0	0	0	0	1,978	0	0	110	0	0	0	2,088	
End Month CWIP	1,101	1,108	1,115	1,123	1,130	1,137	1,166	1,173	1,071	1,078	1,085	1,092	1,092	
Interest Bearing CWIP	1,085	1,092	1,099	1,106	1,114	1,121	1,149	1,156	1,055	1,062	1,069	1,076	1,076	
Non-interest Bearing CWIP	16	16	16	16	16	17	17	17	16	16	16	16	16	
End Month CWIP	1,101	1,108	1,115	1,123	1,130	1,137	1,166	1,173	1,071	1,078	1,085	1,092	1,092	
Beg Month Plant Balance	33,864	33,864	33,864	33,864	33,864	33,864	35,842	35,842	35,842	35,952	35,952	35,952	33,864	
Additions	0	0	0	0	0	1,978	0	0	110	0	0	0	2,088	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	33,864	33,864	33,864	33,864	33,864	35,842	35,842	35,842	35,952	35,952	35,952	35,952	35,952	
Depreciation Accrual														
Accrual	823	823	823	823	823	670	674	674	674	677	677	530	8,693	<i>FN-R-WP-128/130</i>
Monthly Rate	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278		
Beg Month Reserve Balance	18,251	19,074	19,898	20,721	21,544	22,367	23,037	23,711	24,385	25,059	25,737	26,414	18,251	
Provision	823	823	823	823	823	670	674	674	674	677	677	530	8,693	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	19,074	19,898	20,721	21,544	22,367	23,037	23,711	24,385	25,059	25,737	26,414	26,945	26,945	<i>FN-R-WP-128/130</i>



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 2-4 Yrs  
 Asset ID: 210

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	1,092	1,099	1,106	0	0	0	0	0	0	0	0	0	1,092
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	7	7	7	0	0	0	0	0	0	0	0	0	22
Total Expenditures	7	7	7	0	0	0	0	0	0	0	0	0	22
Additions	0	0	993	0	0	0	0	0	0	0	0	0	993
Additions - AFUDC	0	0	121	0	0	0	0	0	0	0	0	0	121
Total Additions	0	0	1,114	0	0	0	0	0	0	0	0	0	1,114
End Month CWIP	1,099	1,106	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	1,083	1,090	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	16	16	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	1,099	1,106	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	35,952	35,952	35,952	37,066	37,066	37,066	37,066	37,066	37,066	37,066	37,066	37,066	35,952
Additions	0	0	1,114	0	0	0	0	0	0	0	0	0	1,114
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	35,952	35,952	37,066	37,066	37,066	37,066	37,066	37,066	37,066	37,066	37,066	37,066	37,066
Depreciation Accrual													
Accrual	424	424	424	454	454	454	419	419	419	419	419	419	5,147
Monthly Rate	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	<i>FN-R-WP-128/130</i>
Beg Month Reserve Balance	26,945	27,368	27,792	28,215	28,670	29,124	29,579	29,998	30,416	30,835	31,254	31,673	26,945
Provision	424	424	424	454	454	454	419	419	419	419	419	419	5,147
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	27,368	27,792	28,215	28,670	29,124	29,579	29,998	30,416	30,835	31,254	31,673	32,091	32,091 <i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 5-8 Yrs  
 Asset Key: 220

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014	
Beg Month CWIP Balance	22,740	28,666	29,261	30,949	30,334	35,756	35,197	41,131	47,766	51,449	56,076	60,865	22,740	
Expenditures	5,775	4,853	4,720	3,973	5,230	4,360	5,716	6,380	4,930	4,816	4,471	4,128	59,353	
Expenditures - AFUDC	169	205	208	217	217	250	251	292	331	355	384	414	3,292	
Total Expenditures	5,944	5,058	4,929	4,189	5,447	4,610	5,967	6,672	5,261	5,171	4,855	4,542	62,645	
Additions	14	4,404	3,188	4,681	22	4,983	30	33	1,508	531	65	28,654	48,113	
Additions - AFUDC	5	60	52	123	4	185	3	3	70	13	1	1,394	1,914	
Total Additions	18	4,464	3,240	4,804	26	5,168	34	36	1,578	544	66	30,048	50,027	
End Month CWIP	28,666	29,261	30,949	30,334	35,756	35,197	41,131	47,766	51,449	56,076	60,865	35,358	35,358	
Interest Bearing CWIP	28,250	28,836	30,500	29,894	35,237	34,686	40,533	47,073	50,702	55,262	59,981	34,845	34,845	
Non-interest Bearing CWIP	416	425	449	440	519	511	597	693	747	814	884	513	513	
End Month CWIP	28,666	29,261	30,949	30,334	35,756	35,197	41,131	47,766	51,449	56,076	60,865	35,358	35,358	
Beg Month Plant Balance	78,497	78,516	82,979	86,219	91,023	91,049	96,218	96,251	96,287	97,865	98,410	98,476	78,497	
Additions	18	4,464	3,240	4,804	26	5,168	34	36	1,578	544	66	30,048	50,027	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	78,516	82,979	86,219	91,023	91,049	96,218	96,251	96,287	97,865	98,410	98,476	128,524	128,524	
Depreciation Accrual														
Accrual	1,032	1,033	1,095	1,140	1,190	1,191	1,263	1,263	1,264	1,286	1,229	1,217	14,202	<i>FN-R-WP-128/130</i>
Monthly Rate	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139		
Beg Month Reserve Balance	37,355	38,387	39,420	40,515	41,654	42,845	44,036	45,298	46,562	47,825	49,111	50,340	37,355	<i>FN-R-WP-128/130</i>
Provision	1,032	1,033	1,095	1,140	1,190	1,191	1,263	1,263	1,264	1,286	1,229	1,217	14,202	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	38,387	39,420	40,515	41,654	42,845	44,036	45,298	46,562	47,825	49,111	50,340	51,557	51,557	<i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 5-8 Yrs  
 Asset Key: 220

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015	
Beg Month CWIP Balance	35,358	39,928	43,577	33,182	37,990	43,791	49,890	51,507	54,671	56,176	60,972	65,710	35,358	
Expenditures	8,045	6,378	6,162	5,542	5,533	7,935	5,458	4,662	4,497	4,411	4,323	4,258	67,202	
Expenditures - AFUDC	259	284	307	237	268	315	347	355	375	385	416	447	3,994	
Total Expenditures	8,304	6,662	6,469	5,779	5,801	8,250	5,804	5,017	4,871	4,795	4,739	4,705	71,195	
Additions	3,547	2,827	16,003	924	0	2,089	4,106	1,790	3,107	0	0	28,971	63,364	
Additions - AFUDC	188	185	863	46	0	62	82	63	259	0	0	1,565	3,312	
Total Additions	3,735	3,012	16,865	970	0	2,150	4,187	1,853	3,366	0	0	30,537	66,676	
End Month CWIP	39,928	43,577	33,182	37,990	43,791	49,890	51,507	54,671	56,176	60,972	65,710	39,878	39,878	
Interest Bearing CWIP	39,348	42,945	32,700	37,438	43,155	49,166	50,759	53,877	55,361	60,086	64,756	39,299	39,299	
Non-interest Bearing CWIP	580	633	482	552	636	724	748	794	816	885	954	579	579	
End Month CWIP	39,928	43,577	33,182	37,990	43,791	49,890	51,507	54,671	56,176	60,972	65,710	39,878	39,878	
Beg Month Plant Balance	128,524	132,259	135,271	152,137	153,107	153,107	155,257	159,445	161,297	164,663	164,663	164,663	128,524	
Additions	3,735	3,012	16,865	970	0	2,150	4,187	1,853	3,366	0	0	30,537	66,676	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	132,259	135,271	152,137	153,107	153,107	155,257	159,445	161,297	164,663	164,663	164,663	195,200	195,200	
Depreciation Accrual														
Accrual	1,606	1,657	1,699	1,933	1,946	1,933	1,962	2,012	1,995	2,040	2,040	1,930	22,754	<i>FN-R-WP-128/130</i>
Monthly Rate	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139		
Beg Month Reserve Balance	51,557	53,162	54,820	56,518	58,451	60,398	62,330	64,293	66,305	68,300	70,340	72,380	51,557	
Provision	1,606	1,657	1,699	1,933	1,946	1,933	1,962	2,012	1,995	2,040	2,040	1,930	22,754	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	53,162	54,820	56,518	58,451	60,398	62,330	64,293	66,305	68,300	70,340	72,380	74,310	74,310	<i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 5-8 Yrs  
 Asset Key: 220

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016	
Beg Month CWIP Balance	39,878	44,720	50,179	46,118	51,165	55,395	46,809	48,625	53,081	57,878	62,359	66,743	39,878	
Expenditures	5,251	5,147	5,144	4,728	4,532	4,768	4,127	4,122	4,433	4,086	4,085	3,954	54,377	
Expenditures - AFUDC	280	311	347	319	352	381	322	334	364	395	424	453	4,282	
Total Expenditures	5,531	5,459	5,491	5,048	4,884	5,148	4,449	4,455	4,798	4,481	4,509	4,407	58,659	
Additions	654	0	9,012	0	617	12,494	2,373	0	0	0	122	63,581	88,853	
Additions - AFUDC	35	0	540	0	37	1,241	260	0	0	0	4	3,985	6,102	
Total Additions	689	0	9,553	0	654	13,734	2,633	0	0	0	125	67,566	94,955	
End Month CWIP	44,720	50,179	46,118	51,165	55,395	46,809	48,625	53,081	57,878	62,359	66,743	3,583	3,583	
Interest Bearing CWIP	44,071	49,451	45,448	50,423	54,590	46,129	47,919	52,310	57,038	61,453	65,774	3,531	3,531	
Non-interest Bearing CWIP	649	728	670	743	804	680	706	771	840	905	969	52	52	
End Month CWIP	44,720	50,179	46,118	51,165	55,395	46,809	48,625	53,081	57,878	62,359	66,743	3,583	3,583	
Beg Month Plant Balance	195,200	195,889	195,889	205,441	205,441	206,096	219,830	222,463	222,463	222,463	222,463	222,588	195,200	
Additions	689	0	9,553	0	654	13,734	2,633	0	0	0	125	67,566	94,955	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	195,889	195,889	205,441	205,441	206,096	219,830	222,463	222,463	222,463	222,463	222,588	290,154	290,154	
Depreciation Accrual														
Accrual	2,312	2,321	2,312	2,436	2,385	2,395	2,573	2,584	2,572	2,520	2,520	2,521	29,451	<i>FN-R-WP-128/130</i>
Monthly Rate	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139		
Beg Month Reserve Balance	74,310	76,622	78,943	81,255	83,691	86,077	88,471	91,044	93,629	96,201	98,720	101,240	74,310	
Provision	2,312	2,321	2,312	2,436	2,385	2,395	2,573	2,584	2,572	2,520	2,520	2,521	29,451	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	76,622	78,943	81,255	83,691	86,077	88,471	91,044	93,629	96,201	98,720	101,240	103,761	103,761	<i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 9-12 Yrs  
 Asset ID: 230

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014		
Beg Month CWIP Balance	11,315	11,544	11,818	12,476	13,773	15,094	16,386	17,451	18,378	19,206	20,062	20,514	11,315		
Expenditures	159	199	596	1,230	1,230	1,233	1,027	815	725	728	323	321	8,587		
Expenditures - AFUDC	75	77	80	86	95	103	111	118	123	129	133	136	1,267		
Total Expenditures	234	276	676	1,316	1,325	1,337	1,138	933	849	857	457	457	9,853		
Additions	4	1	17	18	3	44	72	6	20	1	4	17,554	17,744		
Additions - AFUDC	1	1	1	1	1	1	1	0	0	0	0	1,193	1,201		
Total Additions	5	2	18	19	4	45	73	6	20	1	4	18,748	18,945		
End Month CWIP	11,544	11,818	12,476	13,773	15,094	16,386	17,451	18,378	19,206	20,062	20,514	2,224	2,224		
Interest Bearing CWIP	11,377	11,647	12,295	13,573	14,875	16,148	17,198	18,111	18,927	19,770	20,216	2,191	2,191		
Non-interest Bearing CWIP	168	172	181	200	219	238	253	267	279	291	298	32	32		
End Month CWIP	11,544	11,818	12,476	13,773	15,094	16,386	17,451	18,378	19,206	20,062	20,514	2,224	2,224		
Beg Month Plant Balance	344,768	344,773	344,775	344,793	344,812	344,816	344,861	344,934	344,940	344,961	344,961	344,965	344,768		
Additions	5	2	18	19	4	45	73	6	20	1	4	18,748	18,945		
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0		
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0		
End Month Plant Balance	344,773	344,775	344,793	344,812	344,816	344,861	344,934	344,940	344,961	344,961	344,965	363,713	363,713		
Depreciation Accrual															
Accrual	2,873	2,873	2,873	2,873	2,873	2,867	2,867	2,868	2,868	2,868	2,868	2,868	2,868	34,441	<i>FN-R-WP-128/130</i>
Monthly Rate	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083		
Beg Month Reserve Balance	64,086	66,959	69,832	72,705	75,578	78,452	81,318	84,186	87,054	89,922	92,790	95,658	64,086	<i>FN-R-WP-128/130</i>	
Provision	2,873	2,873	2,873	2,873	2,873	2,867	2,867	2,868	2,868	2,868	2,868	2,868	34,441		
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0		
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0		
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0		
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0		
End Month Reserve Balance	66,959	69,832	72,705	75,578	78,452	81,318	84,186	87,054	89,922	92,790	95,658	98,526	98,526	<i>FN-R-WP-128/130</i>	

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 9-12 Yrs  
 Asset ID: 230

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	2,224	2,673	3,133	3,608	4,091	4,581	5,078	5,584	6,086	6,583	7,083	7,586	2,224
Expenditures	434	440	453	457	462	466	470	464	455	455	455	455	5,467
Expenditures - AFUDC	16	19	22	25	28	32	35	38	42	45	48	51	402
Total Expenditures	450	459	475	483	490	498	505	502	497	500	503	507	5,869
Additions	0	0	0	0	0	0	0	0	0	0	0	7,625	7,625
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	467	467
Total Additions	0	0	0	0	0	0	0	0	0	0	0	8,093	8,093
End Month CWIP	2,673	3,133	3,608	4,091	4,581	5,078	5,584	6,086	6,583	7,083	7,586	0	0
Interest Bearing CWIP	2,635	3,087	3,556	4,031	4,514	5,005	5,503	5,998	6,487	6,980	7,476	0	0
Non-interest Bearing CWIP	39	45	52	59	67	74	81	88	96	103	110	0	0
End Month CWIP	2,673	3,133	3,608	4,091	4,581	5,078	5,584	6,086	6,583	7,083	7,586	0	0
Beg Month Plant Balance	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713
Additions	0	0	0	0	0	0	0	0	0	0	0	8,093	8,093
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	363,713	371,806	371,806
Depreciation Accrual													
Accrual	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	36,293
Monthly Rate	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	<i>FN-R-WP-128/130</i>
Beg Month Reserve Balance	98,526	101,551	104,575	107,599	110,624	113,648	116,673	119,697	122,722	125,746	128,770	131,795	98,526
Provision	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	36,293
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	101,551	104,575	107,599	110,624	113,648	116,673	119,697	122,722	125,746	128,770	131,795	134,819	134,819 <i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 9-12 Yrs  
 Asset ID: 230

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016	
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Beg Month Plant Balance	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	371,806	
Depreciation Accrual														
Accrual	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	
Monthly Rate	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	37,102 <i>FN-R-WP-128/130</i>
Beg Month Reserve Balance	134,819	137,911	141,003	144,095	147,187	150,278	153,370	156,462	159,554	162,646	165,738	168,830	134,819	
Provision	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	3,092	37,102	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	137,911	141,003	144,095	147,187	150,278	153,370	156,462	159,554	162,646	165,738	168,830	171,921	171,921 <i>FN-R-WP-128/130</i>	

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 15 Yrs  
 Asset ID: 235

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014	
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Beg Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	
Depreciation Accrual														
Accrual	582	582	582	31	31	31	31	31	31	31	31	31	31	
Monthly Rate	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	2,021 FN-R-WP-128/130
Beg Month Reserve Balance	72,146	72,727	73,309	73,891	73,921	73,952	73,983	74,013	74,044	74,075	74,106	74,136	74,167	72,146 FN-R-WP-128/130
Provision	582	582	582	31	31	31	31	31	31	31	31	31	31	2,021
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	72,727	73,309	73,891	73,921	73,952	73,983	74,013	74,044	74,075	74,106	74,136	74,167	74,167	FN-R-WP-128/130



Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 15 Yrs  
 Asset ID: 235

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Depreciation Accrual	31	31	31	31	31	31	31	31	31	31	31	31	369
Accrual Monthly Rate	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	<i>FN-R-WP-128/130</i>
Beg Month Reserve Balance	74,167	74,198	74,228	74,259	74,290	74,321	74,351	74,382	74,413	74,443	74,474	74,505	74,167
Provision	31	31	31	31	31	31	31	31	31	31	31	31	369
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	74,198	74,228	74,259	74,290	74,321	74,351	74,382	74,413	74,443	74,474	74,505	74,536	<i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 15 Yrs  
 Asset ID: 235

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Depreciation Accrual													
Accrual	31	31	31	31	31	31	31	31	31	31	31	31	369
Monthly Rate	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	<i>FN-R-WP-128/130</i>
Beg Month Reserve Balance	74,536	74,566	74,597	74,628	74,658	74,689	74,720	74,751	74,781	74,812	74,843	74,873	74,536
Provision	31	31	31	31	31	31	31	31	31	31	31	31	369
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	74,566	74,597	74,628	74,658	74,689	74,720	74,751	74,781	74,812	74,843	74,873	74,904	<i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 20 Yrs  
 Asset ID: 240

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2014	
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
Beg Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	
Depreciation Accrual														
Accrual	272	272	272	272	272	272	272	272	272	272	272	272	272	
Monthly Rate	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	3,270 FN-R-WP-128/130
Beg Month Reserve Balance	58,629	58,901	59,174	59,446	59,719	59,991	60,264	60,536	60,809	61,081	61,354	61,626	58,629	FN-R-WP-128/130
Provision	272	272	272	272	272	272	272	272	272	272	272	272	3,270	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	58,901	59,174	59,446	59,719	59,991	60,264	60,536	60,809	61,081	61,354	61,626	61,899	61,899	FN-R-WP-128/130

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 20 Yrs  
 Asset ID: 240

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	2015
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Depreciation Accrual	272	272	272	272	272	272	272	272	272	272	272	272	3,270
Monthly Rate	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	<i>FN-R-WP-128/130</i>
Beg Month Reserve Balance	61,899	62,171	62,443	62,716	62,988	63,261	63,533	63,806	64,078	64,351	64,623	64,896	61,899
Provision	272	272	272	272	272	272	272	272	272	272	272	272	3,270
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	62,171	62,443	62,716	62,988	63,261	63,533	63,806	64,078	64,351	64,623	64,896	65,168	<i>FN-R-WP-128/130</i>

Southern California Gas Company  
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances  
 (Thousands of Dollars)

Asset Type: General Plant - Software 20 Yrs  
 Asset ID: 240

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	2016
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Depreciation Accrual													
Accrual	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Monthly Rate	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	0.0042	(0) <i>FN-R-WP-128/130</i>
Beg Month Reserve Balance	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168	65,168 <i>FN-R-WP-128/130</i>

#### **IV. AMORTIZATION**

Schedule G and Schedule H summarize the estimated amortization expense and associated reserves for land rights (includes storage rights and rights-of-way) and software by account for recorded year 2013, FY 2014, FY 2015 and TY 2016. Year-end reserves are an accumulation of the prior year-end reserve, plus annual amortization expense minus forecasted annual retirements. The estimated annual amortization was calculated on a straight-line, remaining life, individual basis. Adjustments to reserves are amortized over the remaining life of each asset. The following workpapers show the estimated amortization expense and reserves by asset for FY 2014, FY 2015 and TY 2016. It also shows the plant and associated accumulated reserve balances for those assets that have been fully recovered but are still a component of rate base. No further accruals are recorded for fully amortized assets.

**Southern California Gas Company**  
**Land Rights**  
**Summary of Amortization Expense and Year-End Reserves**  
(Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2014 FY (2014\$)	2015 FY (2015\$)	2016 TY (2016\$)
<u>Amortization Expense</u>					
1	G350X Storage <sup>a</sup>	\$ 41	\$ 10	\$ 4	\$ 4
2	G3652 Transmission	446	440	482	516
3	G3742 Distribution	0	0	0	946
4	G3892 General Plant	0	0	0	35
5	Total Amortization Expense	<u>\$ 487</u>	<u>\$ 450</u>	<u>\$ 486</u>	<u>\$ 1,501</u>
<u>Amortization Reserve</u>					
6	G350X Storage <sup>a</sup>	\$ 17,505	\$ 17,515	\$ 17,519	\$ 17,523
7	G3652 Transmission	15,078	15,517	15,999	16,515
8	G3742 Distribution	12	12	12	959
9	G3892 General Plant	0	0	0	35
10	Total Amortization Reserve	<u>\$ 32,595</u>	<u>\$ 33,044</u>	<u>\$ 33,530</u>	<u>\$ 35,032</u>

a) Forecasted annual amortization expense for G350X underground storage rights is lower compared to recorded year 2013 due to a change from location basis to individual asset basis amortization and allocation of reserve to individual assets.

# Workpapers Land Rights Amortization Expense and Reserves

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Southern California Gas Company  
Amortization Expense and Reserve  
For Account G350X Underground Storage Rights-of-Way

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months )	Remainin g Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1111997 <sup>A</sup>	Jun-79	2,059,618	2,119,382	-59,764	480	66	-10,272	2,109,110	-11,206	2,097,904	-11,206	2,086,699
1111998	Jun-80	1,251,585	1,250,751	834	480	78	121	1,250,872	132	1,251,004	132	1,251,135
1111999	Jun-80	28,771	28,671	100	480	78	84	28,755	3	28,758	3	28,761
1112000	Jun-81	30,977	29,949	1,028	480	90	205	30,154	128	30,282	128	30,411
1112001	Jun-82	17,898	16,824	1,074	480	102	118	16,942	129	17,071	129	17,200
1112002	Jun-82	20,984	19,665	1,319	480	102	198	19,863	151	20,014	151	20,166
1145353	Dec-06	163,645	34,485	129,160	480	396	3,924	38,409	3,924	42,333	3,924	46,257
1145354	Dec-06	146,734	30,921	115,813	480	396	3,519	34,440	3,518	37,958	3,518	41,477
1146546	Jan-08	89,259	15,939	73,320	480	409	2,155	18,095	2,157	20,251	2,157	22,408
1146542	Feb-08	1,862	328	1,534	480	410	45	373	45	418	45	463
1148106	Feb-10	90,421	10,736	79,685	480	434	2,029	12,765	2,214	14,979	2,214	17,192
1149660	Jun-11	105,043	8,105	96,938	480	450	2,585	10,690	2,591	13,281	2,591	15,872
Reserve Adjustment			-4,492	4,492			4,492					
Subtotal (a)		4,006,796	3,561,263	445,534			9,204	3,570,467	3,785	3,574,252	3,785	3,578,037
Fully Amortized (c)		13,358,198	13,358,198	0				13,358,198		13,358,198		13,358,198
Total G35031 (1)		17,364,994	16,919,461	445,534			9,204	16,928,664	3,785	16,932,450	3,785	16,936,235
Total G35032 Fully Amortized (d)		570,804	570,804	0			0	570,804	0	570,804	0	570,804
2000931	May-96	18,548	9,300	9,248	480	269	414	9,715	414	10,129	414	10,543
2049964	Sep-00	1,450	549	901	480	321	34	583	34	616	34	650
Reserve Adjustment			-10	10			10					
Subtotal (b)		19,998	9,839	10,159			458	10,297	448	10,745	448	11,183
Fully Amortized (e)		5,356	5,356	0				5,356		5,356		5,356
Total G35040 (3)		25,354	15,195	10,159			458	15,653	448	16,089	448	16,549
Subtotal G350X (a+b)		4,026,795	3,571,102	455,693			9,662	3,580,764	4,233	3,584,997	4,233	3,589,231
Fully Amortized (c+d+e)		13,934,357	13,934,357	0			0	13,934,357	0	13,934,357	0	13,934,357
Total G350X		17,961,152	17,505,459	455,693			9,992	17,515,121	4,233	17,519,355	4,233	17,523,588

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A) Estimated negative annual amortization due to change from location basis to individual basis amortization and allocation of reserve to individual assets.

Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3652 Transmission Rights-of-Way

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
Total Group		21,665,634	15,077,482				439,812	15,517,295	439,812			
<a href="#">@ 12/31/2015 Change from group depreciation to unit depreciation</a>												
2006178	Jun-76	50,890			480	6				59,983	-9,093	50,890
2006179	Jun-76	2,573			480	6				3,033	-460	2,573
2006180	Jun-77	8,700			480	18				9,995	-863	9,132
2006181	Jun-77	87,781			480	18				100,846	-8,710	92,136
2006182	Jun-79	10,000			480	42				10,892	-255	10,637
2006183	Jun-79	16,269			480	42				17,720	-414	17,305
2006184	Jun-79	11,639			480	42				12,677	-296	12,380
2006187	Jun-80	2,200			480	54				2,330	-29	2,301
2006188	Jun-80	3,975			480	54				4,211	-52	4,158
2006189	Jun-80	21,562			480	54				22,841	-284	22,557
2006190	Jun-80	83,426			480	54				88,375	-1,100	87,275
2006191	Jun-80	17,889			480	54				18,950	-236	18,714
2006192	Jun-80	6,657			480	54				7,052	-88	6,964
2006194	Jun-80	350			480	54				371	-5	366
2006195	Jun-81	1,520			480	66				1,565	-8	1,557
2006197	Jun-81	1,206			480	66				1,242	-6	1,235
2006198	Jun-82	460			480	78				460	0	460
2006199	Jun-82	11,460			480	78				11,456	1	11,456
2006200	Jun-83	1,133			480	90				1,099	5	1,103
2006201	Jun-83	1,450			480	90				1,406	6	1,412
2006202	Jun-83	43,101			480	90				41,799	174	41,972
2006204	Jun-83	30,002			480	90				29,096	121	29,216
2006205	Jun-83	19,132			480	90				18,554	77	18,631
2006206	Jun-83	25,436			480	90				24,668	102	24,770
2006207	Jun-83	1,552			480	90				1,505	6	1,512
2006210	Jun-84	755,116			480	102				709,777	5,334	715,111
2006211	Jun-85	10,875			480	114				9,898	103	10,000
2006212	Jun-85	5,718			480	114				5,204	54	5,258
2006213	Jun-85	10,875			480	114				9,898	103	10,000
2006214	Jun-85	214,001			480	114				194,766	2,025	196,791
2006215	Jun-85	10,875			480	114				9,898	103	10,000
2006216	Jun-85	10,875			480	114				9,898	103	10,000

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Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3652 Transmission Rights-of-Way

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
2006217	Jun-86	21,000			480	126				18,486	239	18,725
2006218	Jun-86	5,920			480	126				5,211	68	5,279
2006219	Jun-86	1			480	126				1	0	1
2006220	Jun-87	1,500			480	138				1,276	20	1,295
2006221	Jun-87	5,850			480	138				4,975	76	5,051
2006222	Jun-87	39,336			480	138				33,453	512	33,965
2006223	Jun-87	1,236			480	138				1,051	16	1,067
2006224	Jun-87	29,709			480	138				25,265	386	25,652
2006225	Jun-88	929			480	150				762	13	775
2006226	Jun-88	397,046			480	150				325,816	5,698	331,514
2006227	Jun-88	629			480	150				516	9	525
2006229	Jun-88	15,629			480	150				12,825	224	13,049
2006230	Jun-88	14,011			480	150				11,498	201	11,699
2006231	Jun-88	106,116			480	150				87,079	1,523	88,602
2006233	Jun-88	153,452			480	150				125,922	2,202	128,124
2006234	Jun-88	1			480	150				1	0	1
2006235	Jun-88	690			480	150				566	10	576
2006236	Jun-88	89,586			480	150				73,514	1,286	74,799
2006237	Jun-88	70,702			480	150				58,018	1,015	59,032
2006238	Jun-88	512			480	150				420	7	427
2006239	Jun-88	2,425			480	150				1,990	35	2,025
2006241	Jun-89	8,263			480	162				6,534	128	6,662
2006242	Jun-89	73,993			480	162				58,511	1,147	59,657
2006243	Jun-89	26,561			480	162				21,003	412	21,415
2006244	Jun-89	159,480			480	162				126,110	2,472	128,582
2006245	Jun-89	6,291			480	162				4,975	98	5,072
2006246	Jun-89	6,291			480	162				4,975	98	5,072
2006247	Jun-89	330			480	162				261	5	266
2006248	Jun-89	78,841			480	162				62,344	1,222	63,566
2006249	Jun-89	17,713			480	162				14,007	275	14,281
2006250	Jun-89	1,297			480	162				1,026	20	1,046
2006251	Jun-89	1,338			480	162				1,058	21	1,079
2006252	Jun-89	425,071			480	162				336,128	6,588	342,717
2006253	Jun-89	215,344			480	162				170,285	3,338	173,622
2006254	Jun-90	222,496			480	174				169,301	3,669	172,970
2006255	Jun-90	150,511			480	174				114,526	2,482	117,008

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Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3652 Transmission Rights-of-Way

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
2006256	Jun-90	19,990			480	174				15,210	330	15,540
2006257	Jun-90	2,000			480	174				1,522	33	1,555
2006259	Jun-90	622,208			480	174				473,449	10,259	483,708
2006260	Jun-90	1,947,471			480	174				1,481,866	32,111	1,513,977
2006263	Jun-90	899			480	174				684	15	698
2006264	Jun-90	48,277			480	174				36,735	796	37,531
2006265	Jun-90	115,528			480	174				87,908	1,905	89,813
2006266	Jun-91	8,692			480	186				6,355	151	6,506
2006267	Jun-91	68,423			480	186				50,023	1,187	51,210
2006268	Jun-91	73,435			480	186				53,687	1,274	54,961
2006269	Jun-91	2,249			480	186				1,645	39	1,684
2006270	Jun-91	321,138			480	186				234,777	5,572	240,348
2006271	Jun-91	327			480	186				239	6	245
2006272	Jun-91	1,099			480	186				803	19	823
2006274	Jun-91	108,316			480	186				79,187	1,879	81,066
2006275	Jun-91	17,304			480	186				12,650	300	12,950
2005624	Jun-92	-12,379			480	198				-8,680	-224	-8,905
2006276	Jun-92	769			480	198				539	14	553
2006277	Jun-92	769			480	198				539	14	553
2006278	Jun-92	769			480	198				539	14	553
2006279	Jun-92	769			480	198				539	14	553
2006280	Jun-92	769			480	198				539	14	553
2006281	Jun-92	769			480	198				539	14	553
2006282	Jun-92	51,415			480	198				36,055	931	36,985
2006283	Jun-92	51,415			480	198				36,055	931	36,985
2006284	Jun-92	51,415			480	198				36,055	931	36,985
2006285	Jun-92	52,185			480	198				36,594	945	37,539
2006286	Jun-92	51,416			480	198				36,055	931	36,985
2006287	Jun-92	361,498			480	198				253,496	6,546	260,042
2005625	Jun-93	5,075			480	210				3,407	95	3,503
2005626	Jun-93	54,306			480	210				36,461	1,020	37,481
2005627	Jun-93	5,735			480	210				3,850	108	3,958
2005629	Jun-93	7,412			480	210				4,976	139	5,115
2006288	Jun-93	13,024			480	210				8,744	245	8,989
2006289	Jun-93	125,195			480	210				84,056	2,351	86,407
2006290	Jun-93	11,859			480	210				7,962	223	8,185

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Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3652 Transmission Rights-of-Way

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
2005630	Jun-94	449,262			480	222				288,228	8,705	296,933
2005631	Jun-94	58,921			480	222				37,801	1,142	38,943
2005632	Aug-95	13,151			480	236				7,979	263	8,242
2006291	Nov-95	17,471			480	239				10,470	352	10,822
2006292	Nov-95	884,655			480	239				530,160	17,799	547,959
2005633	Jan-96	1,127,842			480	241				670,290	22,783	693,072
2005634	Feb-96	15,291			480	242				9,050	309	9,359
2005635	Apr-96	8,344			480	244				4,897	170	5,066
2005636	Feb-97	17,346			480	254				9,748	359	10,107
2005637	Apr-97	612,185			480	256				340,994	12,712	353,707
2005639	May-97	10,108			480	257				5,605	210	5,815
2005640	May-97	52,919			480	257				29,345	1,101	30,445
2005642	May-97	12,435			480	257				6,896	259	7,154
2005645	May-97	12,435			480	257				6,896	259	7,154
2005646	Jun-97	97,336			480	258				53,733	2,028	55,761
2005648	Sep-97	48,043			480	261				26,163	1,006	27,169
2005649	Sep-97	3,350			480	261				1,824	70	1,894
2005651	Mar-98	856,507			480	267				453,657	18,106	471,762
2043424	Mar-98	25,694			480	267				13,609	543	14,152
2005652	Apr-98	15,270			480	268				8,050	323	8,373
2005653	Apr-98	10,200			480	268				5,377	216	5,593
2005654	Sep-98	9,484			480	273				4,882	202	5,084
2043820	Sep-98	-772			480	273				-397	-16	-414
2043453	Oct-98	64,892			480	274				33,241	1,386	34,627
2048142	Sep-99	93,706			480	285				45,438	2,032	47,470
2048459	Dec-99	416,649			480	288				198,924	9,072	207,996
2049688	Jul-00	129,263			480	295				59,465	2,839	62,305
2049699	Jul-00	51,927			480	295				23,888	1,141	25,029
2048057	Sep-00	32,958			480	297				14,998	726	15,723
2049031	Sep-00	67,035			480	297				30,505	1,476	31,981
2049120	Sep-00	44,292			480	297				20,156	975	21,131
2049156	Sep-00	44,292			480	297				20,156	975	21,131
2049279	Sep-00	13,770			480	297				6,266	303	6,569
2049290	Sep-00	91,168			480	297				41,487	2,007	43,494
2049486	Sep-00	798			480	297				363	18	380
2049903	Sep-00	11,693			480	297				5,321	257	5,579

SCG/DEPRECIATION/Exh No: SCG-27-R-WP/Witness: F. Ngai

Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3652 Transmission Rights-of-Way

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
2049957	Sep-00	34,303			480	297				15,610	755	16,365
2049965	Sep-00	14,300			480	297				6,507	315	6,822
2049969	Sep-00	5,306			480	297				2,415	117	2,532
2049970	Sep-00	5,306			480	297				2,415	117	2,532
2049971	Sep-00	5,308			480	297				2,415	117	2,532
2050004	Oct-00	9,550			480	298				4,322	211	4,533
2048967	Dec-00	148,995			480	300				66,690	3,292	69,982
2062947	Dec-00	1,418			480	300				634	31	666
2050807	Jan-01	95,404			480	301				42,466	2,111	44,576
2051059	Jan-01	2,178			480	301				970	48	1,018
2051769	Apr-01	483			480	304				211	11	222
2058100	Aug-01	643,422			480	308				275,195	14,346	289,542
2056727	Jan-02	2,531			480	313				1,051	57	1,108
2061980	Jan-02	1,761			480	313				731	39	771
2065922	Dec-02	12,045			480	324				4,672	273	4,945
2061509	Jan-03	11,368			480	325				4,381	258	4,639
2058622	May-03	57			480	329				21	1	23
2062662	Mar-04	1,190			480	339				417	27	444
2071013	May-05	43,258			480	353				13,661	1,006	14,667
2068137	Oct-05	46,174			480	358				14,008	1,078	15,086
2071565	Dec-07	59,984			480	384				14,319	1,427	15,746
2076801	Jun-10	158,289			480	414				25,978	3,835	29,813
2079399	Nov-11	21,294			480	431				2,595	521	3,115
2080119	Dec-11	747,788			480	432				89,256	18,293	107,548
2081010	Jan-12	280,154			480	433				32,742	6,857	39,599
2081504	Apr-12	1,491			480	436				163	37	200
2082886	Feb-13	214			480	446				18	5	23
2083086	Jun-13	256			480	450				19	6	25
Subtotal		16,069,217	9,481,065	6,588,151			439,812	15,517,295	439,812	10,085,557	260,355	10,345,911
Fully Amortized		5,871,550	5,596,417	0						5,871,550		5,871,550
Total Before Adds (a)		21,665,634	15,077,482	6,588,151			439,812	15,517,295	439,812	15,957,107	260,355	16,217,462
Estimated Additions:												
Project 28	Sep-15	5,885,626			480		0	0	29,870	29,870	147,315	177,184
Project 29	Sep-16	5,703,938			480		0	0	0	0	35,650	35,650

SCG/DEPRECIATION/Exh No: SCG-27-R-WP/Witness: F. Ngai

Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3652 Transmission Rights-of-Way

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
Project 30	Sep-15	2,354,251			480		0	0	11,948	11,948	58,926	70,874
Project 31	Sep-16	2,281,575			480		0	0	0	0	14,260	14,260
Total Additions (b)		16,225,390					0	0	41,817	41,817	256,150	297,967
Total G3652 (a+b)		37,891,024	15,077,482				439,812	15,517,295	481,630	15,998,925	516,505	16,515,429

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Assume no retirements as only \$48 was retired back in 2001.

Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3742 Distribution Land Rights

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
Total Group		2,737,173	12,264				0	12,264	0			
		<a href="#">@ 12/31/2015 Change from group depreciation to unit depreciation</a>										
2017882	Jun-76	665			480	6					-127	665
2017883	Jun-76	691,118			480	6					-132,363	691,118
2017885	Jun-77	598			480	18					473	361
2017887	Jun-77	12			480	18					9	7
2017888	Jun-78	500			480	30					236	145
2017889	Jun-80	1,273			480	54					331	112
2017890	Jun-81	1			480	66					0	0
2017891	Jun-82	676			480	102					-110	11
2017893	Jun-82	7,246			480						-1,177	1,296
2017894	Jun-83	5,000			480	102					-788	772
2017895	Jun-83	601			480	114					93	-2
2017896	Jun-83	28,421			480	114					-4,478	4,387
2017898	Jun-83	1			480	114					0	0
2017899	Jun-83	-1			480	114					0	0
2017900	Jun-84	1,836			480	114					-280	249
2017901	Jun-84	2,500			480	126					-382	339
2017902	Jun-86	5,566			480	126					-796	606
2017903	Jun-87	382,326			480	150					-52,832	37,840
2017904	Jun-88	2,042			480	162					-272	185
2017905	Jun-88	14,989			480	174					-1,999	1,359
2017906	Jun-89	86,239			480	174					-11,081	7,209
2017907	Jun-89	118,402			480	186					-15,213	9,897
2017908	Jun-91	9,062			480	186					-1,077	654
2017909	Jun-91	180,328			480	210					-21,421	13,016
2017910	Jun-92	14,297			480	210					-1,629	965
2017911	Jun-92	177,675			480	222					-20,245	11,995
2017912	Jan-95	20,884			480	222					-2,118	1,205
2017913	Jan-96	191,937			480	253					-18,535	10,480
2017914	Jan-96	18,574			480	265					-1,794	1,014

SCG/DEPRECIATION/Exh No: SCG-27-R-WP/Witness: F. Ngai



Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3742 Distribution Land Rights

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @ 12/31/2013	Net Balance @ 12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
2017915	Jun-97	87,965			480	265				-7,890	4,458	-3,432
2043687	Apr-98	54,058			480	282				-4,630	2,628	-2,003
2048934	Jul-00	5,388			480	292				-403	236	-167
2063131	Jan-05	109,366			480	373				-5,789	3,959	-1,829
2062750	May-05	99,731			480	377				-5,118	3,564	-1,553
2078701	Feb-11	61,520			480	446				-1,442	1,790	349
2079861	Oct-11	25,124			480	454				-508	715	208
2081674	Dec-12	3,912			480	468				-57	107	50
2082885	Jun-13	8			480	474				0	0	0
Subtotal <sup>A</sup>		2,409,838		2,724,909				12,264		-315,071	946,464	631,274
Fully Amortized		327,335		0						327,335		327,335
Total G3742		2,737,173	12,264	2,724,909			0	12,264	0	12,264	946,464	958,609

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A) Positive depreciation reserve is due to allocation of reserve to individual assets that would be fully depreciated based on remaining life.

Southern California Gas Company  
Amortization Expense and Reserve  
For Account G3892 General Plant Land Rights

Asset No.	In-Service Date (mmm/yy)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Initial Life (months)	Remaining Life (months)	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
2035702	Apr-98	7,061	-14	7,076	480	292		-14		-14	3,310	3,295
2044236	Jan-98	57,179	-118	57,297	480	289		-118		-118	27,159	27,041
2049139	Feb-00	9,909	-18	9,927	480	314		-18		-18	4,188	4,170
Subtotal <sup>A</sup>		74,149	-151	74,300				-151		-151	34,657	34,506
Fully Amortized		151	151	0				151		151		151
Total G3892		74,300	0	74,300			0	0	0	0	34,657	34,657

FN-R-WP-116

A) Positive depreciation reserve is due to allocation of reserve to individual assets that would be fully depreciated based on remaining life.

**Southern California Gas Company**  
**Software**  
**Summary of Amortization Expense and Reserves**  
(Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)		2014 FY (2014\$)		2015 FY (2015\$)		2016 TY (2016\$)
<u>Amortization Expense</u>								
1	G3913 3-yr SW	\$ 6,435	<i>FN-R-WP-100</i>	\$ 7,180	<i>FN-R-WP-101</i>	\$ 8,693	<i>FN-R-WP-102</i>	\$ 5,147
2	G3914 6-yr SW	11,255	<i>FN-R-WP-103</i>	14,202	<i>FN-R-WP-104</i>	22,754	<i>FN-R-WP-105</i>	29,451
3	G3915 10-yr SW	26,137	<i>FN-R-WP-106</i>	34,441	<i>FN-R-WP-107</i>	36,293	<i>FN-R-WP-108</i>	37,102
4	G39155 15-yr SW	6,699	<i>FN-R-WP-109</i>	2,021	<i>FN-R-WP-110</i>	369	<i>FN-R-WP-111</i>	369
5	G3916 20-yr SW	3,508	<i>FN-R-WP-112</i>	3,270	<i>FN-R-WP-113</i>	3,270	<i>FN-R-WP-114</i>	0
6	Total Amortization Expense	<u>\$ 54,034</u>		<u>\$ 61,114</u>		<u>\$ 71,379</u>		<u>\$ 72,069</u>
<u>Amortization Reserve</u>								
7	G3913 3-yr SW	\$ 11,071	<i>FN-R-WP-100</i>	\$ 18,251	<i>FN-R-WP-101</i>	\$ 26,945	<i>FN-R-WP-102</i>	\$ 32,091
8	G3914 6-yr SW	37,355	<i>FN-R-WP-103</i>	51,557	<i>FN-R-WP-104</i>	74,310	<i>FN-R-WP-105</i>	103,761
9	G3915 10-yr SW	64,086	<i>FN-R-WP-106</i>	98,526	<i>FN-R-WP-107</i>	134,819	<i>FN-R-WP-108</i>	171,921
10	G39155 15-yr SW	72,146	<i>FN-R-WP-109</i>	74,167	<i>FN-R-WP-110</i>	74,536	<i>FN-R-WP-111</i>	74,904
11	G3916 20-yr SW	58,629	<i>FN-R-WP-112</i>	61,899	<i>FN-R-WP-113</i>	65,168	<i>FN-R-WP-114</i>	65,168
12	Total Amortization Reserve	<u>\$ 243,287</u>		<u>\$ 304,400</u>		<u>\$ 375,778</u>		<u>\$ 447,845</u>

# Workpapers Software Amortization Expense and Reserves

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Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3913 General Plant Software - 3 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1149039	36	1	214	212	2	2	214	0	214	0	214
1150865	36	19	1,804,894	852,380	952,514	629,928	1,482,308	322,586	1,804,894	0	1,804,894
1150897	36	18	3,238,821	1,613,709	1,625,112	1,138,865	2,752,574	486,247	3,238,821	0	3,238,821
1150899	36	18	2,291,941	1,141,936	1,150,006	805,914	1,947,850	344,091	2,291,941	0	2,291,941
1151192	36	24	5,288,605	1,810,634	3,477,971	1,795,419	3,606,054	1,682,552	5,288,605	0	5,288,605
1152286	36	25	2,668,296	844,212	1,824,084	902,099	1,746,311	921,985	2,668,296	0	2,668,296
1152424	36	25	49,663	15,713	33,950	16,790	32,503	17,160	49,663	0	49,663
1152429	36	25	28,019	8,865	19,154	9,473	18,338	9,682	28,019	0	28,019
1152585	36	25	1,104,562	349,468	755,094	373,431	722,899	381,663	1,104,562	0	1,104,562
1154808	36	31	1,286,460	206,492	1,079,968	426,684	633,176	435,522	1,068,698	217,761	1,286,460
1154809	36	31	543	87	456	180	267	184	451	92	543
Subtotal			17,762,018	6,843,708	10,918,310	6,098,786	12,942,493	4,601,672	17,544,165	217,853	17,762,018
Fully Amortized			4,227,705	4,227,705	0		4,227,705		4,227,705		4,227,705
Total Before Adds			21,989,724	11,071,413	10,918,310	6,098,786	17,170,199	4,601,672	21,771,871	217,853	21,989,724
Additions	FY 2014		11,874,457			1,259,868	1,259,868	3,957,757	5,217,625	3,957,757	9,175,381
Additions	FY 2015		2,087,881					338,748	338,748	695,891	1,034,639
Additions	FY 2016		1,113,835							278,431	278,431
Total Additions			15,076,173			1,259,868	1,259,868	4,296,505	5,556,373	4,932,078	10,488,451
RO Model Adjustments						-178,776	-178,776	-204,658	-383,434	-3,374	-386,808
Total G3913		<i>FN-R-WP-100-102</i>	<i>37,065,897</i>	<i>11,071,413</i>		<i>7,179,878</i>	<i>18,251,291</i>	<i>8,693,519</i>	<i>26,944,810</i>	<i>5,146,557</i>	<i>32,091,367</i>

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3914 General Plant Software - 5 and 6 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1145905	72	10	1,143,577	974,199	169,378	169,378	1,143,577		1,143,577		1,143,577
1146157	72	11	981,877	823,181	158,696	158,696	981,877		981,877		981,877
1146301	72	10	3,448,041	2,937,343	510,697	510,697	3,448,041		3,448,041		3,448,041
1146627	72	12	618,800	510,425	108,376	108,376	618,800		618,800		618,800
1146674	72	2	4,240	4,240	0	0	4,240		4,240		4,240
1146699	72	2	295,789	291,961	3,828	3,828	295,789		295,789		295,789
1146853	72	5	850,492	781,987	68,505	68,505	850,492		850,492		850,492
1147129	72	12	1,431,260	1,180,591	250,668	250,668	1,431,260		1,431,260		1,431,260
1147518	72	14	286	228	58	53	282	5	286		286
1147519	72	23	7,395,389	5,000,904	2,394,485	1,299,830	6,300,734	1,094,655	7,395,389		7,395,389
1147520	72	14	40,254	32,116	8,138	7,503	39,620	635	40,254		40,254
1147521	72	20	42,755	30,645	12,110	7,616	38,261	4,494	42,755		42,755
1147522	72	20	18,812	13,484	5,328	3,351	16,835	1,977	18,812		18,812
1147523	72	20	23,943	17,161	6,782	4,265	21,426	2,517	23,943		23,943
1147524	72	19	598,100	436,775	161,325	107,119	543,894	54,206	598,100		598,100
1147525	72	20	1,101,100	789,222	311,878	196,134	985,356	115,744	1,101,100		1,101,100
1147526	72	20	1,947,396	1,395,811	551,584	346,880	1,742,692	204,704	1,947,396		1,947,396
1147527	72	21	66,464	46,741	19,724	11,781	58,522	7,943	66,464		66,464
1147728	72	16	11,043	8,512	2,531	2,019	10,531	512	11,043		11,043
1147820	72	17	987,008	747,458	239,550	179,076	926,534	60,474	987,008		987,008
1147938	72	23	548,274	370,753	177,521	96,366	467,119	81,155	548,274		548,274
1147971	72	24	2,518,516	1,669,036	849,480	441,037	2,110,073	408,443	2,518,516		2,518,516
1148287	72	25	1,206	783	423	210	993	213	1,206		1,206
1148288	72	25	1,535	996	538	268	1,264	271	1,535		1,535
1148289	72	25	2,106	1,367	739	368	1,735	371	2,106		2,106
1148290	72	28	1,279,625	778,849	500,775	221,421	1,000,270	223,484	1,223,754	55,871	1,279,625
1148291	72	32	897,700	497,867	399,833	153,964	651,831	155,286	807,117	90,584	897,700
1148408	72	30	893,286	519,561	373,725	153,840	673,400	155,214	828,614	64,672	893,286
1148409	72	27	2,199	1,368	831	381	1,750	385	2,135	64	2,199

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3914 General Plant Software - 5 and 6 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1148422	72	27	6,454	4,015	2,438	1,120	5,135	1,130	6,265	188	6,454
1148433	72	27	630,654	392,373	238,282	109,415	501,787	110,458	612,245	18,410	630,654
1148544	72	28	2,375,421	1,445,811	929,611	411,033	1,856,843	414,863	2,271,706	103,716	2,375,421
1148637	72	31	1,801,598	1,023,516	778,082	309,606	1,333,122	312,317	1,645,439	156,159	1,801,598
1148702	72	33	3,777,924	2,044,195	1,733,729	646,738	2,690,933	652,195	3,343,128	434,796	3,777,924
1148791	72	24	278,282	184,419	93,863	48,732	233,151	45,131	278,282		278,282
1148792	72	24	278,282	184,419	93,863	48,732	233,151	45,131	278,282		278,282
1148793	72	26	310,012	197,069	112,944	53,939	251,008	54,466	305,473	4,539	310,012
1148794	72	26	310,012	197,069	112,944	53,939	251,008	54,466	305,473	4,539	310,012
1149040	72	37	14,195	6,914	7,282	2,415	9,328	2,434	11,762	2,434	14,195
1149143	72	39	0	0	0	0	0		0		0
1149700	72	43	501,713	203,675	298,037	84,712	288,388	85,330	373,718	85,330	459,048
1149737	72	48	624,638	211,375	413,264	104,975	316,349	105,699	422,048	105,699	527,747
1149988	72	48	1,052,897	356,295	696,601	176,946	533,242	178,167	711,409	178,167	889,577
1150377	72	52	884,983	251,639	633,344	148,269	399,908	149,254	549,162	149,254	698,416
1150378	72	52	1,031,713	293,361	738,352	172,852	466,213	174,000	640,213	174,000	814,213
1150379	72	59	504,438	95,718	408,720	84,144	179,863	84,672	264,535	84,672	349,206
1150380	72	51	2,151,581	640,862	1,510,719	360,735	1,001,597	363,153	1,364,750	363,153	1,727,903
1150381	72	54	1,157,978	297,968	860,010	193,741	491,709	195,006	686,715	195,006	881,720
1150382	72	54	584,583	150,423	434,160	97,807	248,230	98,445	346,675	98,445	445,119
1150383	72	58	1,335,221	271,405	1,063,817	222,850	494,254	224,258	718,512	224,258	942,770
1150384	72	60	356,008	62,743	293,265	59,353	122,096	59,722	181,818	59,722	241,540
1150388	72	50	701,931	218,560	483,371	117,775	336,335	118,572	454,907	118,572	573,478
1150389	72	51	964,360	287,241	677,120	161,685	448,926	162,769	611,695	162,769	774,464
1150390	72	51	817,830	243,596	574,234	137,118	380,714	138,037	518,751	138,037	656,788
1150513	72	50	44,565	13,876	30,689	7,477	21,354	7,528	28,882	7,528	36,410
1150554	72	50	625	195	431	105	300	106	405	106	511
1150684	72	57	0	0	0	0	0	0	0	0	0
1150778	72	52	4,149,354	1,179,842	2,969,513	695,178	1,875,020	699,795	2,574,815	699,795	3,274,610

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3914 General Plant Software - 5 and 6 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1150900	72	54	2,747,039	706,861	2,040,178	459,607	1,166,468	462,606	1,629,075	462,606	2,091,681
1150927	72	60	0	0	0	0	0	0	0	0	0
1151010	72	56	1,050,994	242,035	808,959	175,619	417,654	176,746	594,400	176,746	771,146
1151191	72	60	2,522,828	444,623	2,078,205	420,600	865,222	423,218	1,288,440	423,218	1,711,659
1152425	72	61	102,347	16,655	85,692	17,054	33,709	17,160	50,868	17,160	68,028
1152426	72	62	174,506	26,039	148,467	29,063	55,102	29,242	84,344	29,242	113,585
1152428	72	61	119,843	19,502	100,341	19,969	39,471	20,093	59,564	20,093	79,657
1152586	72	61	1,375,048	223,757	1,151,291	229,125	452,882	230,541	683,424	230,541	913,965
1152621	72	61	1,352,211	220,041	1,132,170	225,320	445,361	226,713	672,073	226,713	898,786
1152657	72	63	299,598	40,656	258,943	49,873	90,528	50,177	140,705	50,177	190,882
1153779	72	65	1,239,631	134,717	1,104,914	206,163	340,880	207,404	548,284	207,404	755,688
1153784	72	66	671,833	63,933	607,900	111,683	175,616	112,351	287,967	112,351	400,318
1153869	72	65	1,376,411	149,581	1,226,829	228,911	378,492	230,289	608,781	230,289	839,070
1154792	72	70	0	0	0	0	0	0	0	0	0
1154807	72	67	2,151,991	175,708	1,976,283	357,585	533,293	359,711	893,004	359,711	1,252,715
1154931	72	67	961,127	78,475	882,652	159,705	238,181	160,655	398,835	160,655	559,490
1154933	72	67	78,605	6,418	72,187	13,061	19,479	13,139	32,618	13,139	45,758
1155047	72	71	2,400,220	66,239	2,333,981	398,195	464,434	400,507	864,941	400,507	1,265,449
1155071	72	71	466,969	12,887	454,082	77,470	90,357	77,920	168,277	77,920	246,196
1155238	72	72	25,266	356	24,910	4,190	4,546	4,214	8,760	4,214	12,974
1155244	72	72	487,849	6,871	480,978	80,904	87,775	81,371	169,146	81,371	250,517
1156364	72	72		10,900	-10,900		10,900		10,900		10,900
1156545	72	72		168	-168		168		168		168
1156553	72	72		0	0		0		0		0
2081963	60	45	94,053	23,303	70,750	4,703	28,006	4,703	32,709	4,703	37,411
2081964	60	46	91,661	21,349	70,313	4,583	25,932	4,583	30,515	4,583	35,098
2081965	60	46	146,107	34,002	112,105	7,305	41,308	7,305	48,613	7,305	55,918
2081966	60	46	154,704	36,033	118,671	7,735	43,769	7,735	51,504	7,735	59,239
2081967	60	46	33,892	7,885	26,008	1,695	9,579	1,695	11,274	1,695	12,968



Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3914 General Plant Software - 5 and 6 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
2081968	60	46	124,106	28,856	95,250	6,205	35,062	6,205	41,267	6,205	47,472
2081984	60	46	97,918	22,771	75,147	4,896	27,666	4,896	32,562	4,896	37,458
2082391	60	49	4,353	643	3,710	218	861	218	1,078	218	1,296
2082394	60	51	56,122	4,166	51,957	2,806	6,972	2,806	9,778	2,806	12,584
2082395	60	51	31,814	2,575	29,239	1,591	4,166	1,591	5,756	1,591	7,347
2082398	60	54	28,081	2,232	25,850	1,404	3,636	1,404	5,040	1,404	6,444
2085283	60	59	19,497	312	19,185	975	1,287	975	2,262	975	3,237
2085404	60	60	29,370	0	29,370	1,468	1,468	1,468	2,937	1,468	4,405
2085408	60	60	8,832	0	8,832	442	442	442	883	442	1,325
ROM Adj				27,725	-27,725		27,725		27,725		27,725
Subtotal			74,323,154	33,180,412	41,142,741	12,325,143	45,505,555	10,439,868	55,945,423	7,110,564	63,055,987
Fully Amortized			4,174,286	4,174,286	0		4,174,286		4,174,286		4,174,286
Total Before Adds			78,497,439	37,354,698	41,142,741	12,325,143	49,679,840	10,439,868	60,119,709	7,110,564	67,230,273
Additions	FY 2014		50,026,794			2,081,272	2,081,272	8,339,467	10,420,739	8,339,467	18,760,205
Additions	FY 2015		66,675,591				0	3,918,887	3,918,887	11,114,821	15,033,708
Additions	FY 2016		94,954,572				0		0	2,692,578	2,692,578
Total Additions			211,656,957			2,081,272	2,081,272	12,258,354	14,339,6265	22,146,866	36,486,492
RO Model Adjustments						-204,544	-204,519	52,516	-149,003	193,370	44,368
Total G3914	<i>FN-R-WP-103-105</i>		290,154,396	37,354,698		14,201,870	51,556,594	22,573,738	74,310,332	29,450,800	103,761,132

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3915 General Plant Software - 10 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1142390	120	6	783,231	711,335	71,896	71,896	783,231		783,231		783,231
1144881	120	37	765,233	507,546	257,687	85,382	592,928	86,152	679,080	86,152	765,233
1147055	120	48	1,699,562	979,526	720,036	183,013	1,162,538	184,122	1,346,661	184,122	1,530,783
1147057	120	44	423,198	257,282	165,916	46,070	303,352	46,392	349,744	46,392	396,136
1147528	120	66	1,040,208	451,567	588,641	108,387	559,954	108,737	668,691	108,737	777,428
1147529	120	66	79,186	34,375	44,810	8,251	42,626	8,278	50,904	8,278	59,182
1147530	120	67	1,138,762	485,352	653,410	118,500	603,853	118,869	722,721	118,869	841,590
1147531	120	68	5,923,900	2,478,020	3,445,880	615,657	3,093,678	617,503	3,711,181	617,503	4,328,684
1148292	120	73	21,920	8,303	13,617	2,265	10,568	2,270	12,839	2,270	15,109
1148293	120	73	23,956	9,075	14,881	2,475	11,550	2,481	14,031	2,481	16,512
1148341	120	73	6,113,561	2,315,824	3,797,737	631,650	2,947,474	633,217	3,580,691	633,217	4,213,908
1148369	120	74	808,951	300,040	508,911	83,490	383,530	83,689	467,219	83,689	550,908
1148617	120	78	19,960,190	6,772,361	13,187,829	2,051,736	8,824,097	2,055,894	10,879,990	2,055,894	12,935,884
1148618	120	78	31,413,617	10,658,433	20,755,184	3,229,049	13,887,483	3,235,593	17,123,076	3,235,593	20,358,669
1148619	120	78	17,085,481	5,796,991	11,288,490	1,756,240	7,553,231	1,759,799	9,313,031	1,759,799	11,072,830
1148722	120	81	5,832,262	1,840,596	3,991,666	597,845	2,438,442	598,909	3,037,351	598,909	3,636,260
1149076	120	85	1,017,421	288,930	728,491	103,939	392,869	104,092	496,961	104,092	601,053
1149189	120	88	1,189,876	309,698	880,178	121,271	430,970	121,425	552,395	121,425	673,820
1149455	120	87	504,000	135,162	368,838	51,407	186,569	51,475	238,044	51,475	289,520
1149475	120	88	715	186	529	73	259	73	332	73	405
1149478	120	87	2,162,382	579,906	1,582,476	220,557	800,464	220,852	1,021,315	220,852	1,242,167
1149480	120	87	109,848	29,459	80,389	11,204	40,663	11,219	51,882	11,219	63,102
1149483	120	87	198,573	53,253	145,319	20,254	73,507	20,281	93,788	20,281	114,069
1149484	120	87	14,396,866	3,860,943	10,535,923	1,468,442	5,329,385	1,470,402	6,799,787	1,470,402	8,270,189
1149485	120	87	4,353,902	1,167,627	3,186,275	444,086	1,611,713	444,679	2,056,392	444,679	2,501,072
1149486	120	87	406,399	108,988	297,411	41,452	150,439	41,507	191,946	41,507	233,453
1149487	120	87	303,482	81,388	222,095	30,954	112,342	30,996	143,338	30,996	174,334
1149488	120	87	870,273	233,389	636,883	88,766	322,155	88,884	411,039	88,884	499,923

SCG/DEPRECIATION/Exh No: SCG-27-R-WP/Witness: F. Ngai

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3915 General Plant Software - 10 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1149489	120	87	9,223,483	2,473,548	6,749,934	940,771	3,414,319	942,026	4,356,345	942,026	5,298,372
1149491	120	88	193,325	50,318	143,007	19,704	70,022	19,728	89,750	19,728	109,479
1149502	120	87	178	48	130	18	66	18	84	18	102
1149604	120	89	169,575	42,797	126,778	17,270	60,067	17,291	77,358	17,291	94,648
1149605	120	89	690,054	174,153	515,901	70,277	244,431	70,362	314,792	70,362	385,154
1149616	120	89	582,011	146,886	435,125	59,274	206,160	59,345	265,504	59,345	324,849
1149617	120	89	1,626,731	410,548	1,216,183	165,672	576,220	165,870	742,090	165,870	907,960
1149618	120	89	1,017,669	256,836	760,834	103,643	360,478	103,767	464,245	103,767	568,012
1149747	120	93	34,713	7,664	27,049	3,525	11,189	3,529	14,717	3,529	18,246
1149788	120	93	25,541,899	5,638,887	19,903,011	2,593,915	8,232,802	2,596,366	10,829,168	2,596,366	13,425,534
1149789	120	93	4,515,276	996,838	3,518,438	458,550	1,455,388	458,983	1,914,372	458,983	2,373,355
1149790	120	93	1,354,538	299,041	1,055,497	137,561	436,602	137,691	574,293	137,691	711,983
1149793	120	93	932,175	205,796	726,378	94,667	300,464	94,757	395,220	94,757	489,977
1150391	120	100	166,177	27,495	138,681	16,802	44,297	16,811	61,108	16,811	77,919
1150392	120	100	230,359	38,115	192,244	23,291	61,406	23,304	84,710	23,304	108,014
1150508	120	98	146,686	26,589	120,098	14,849	41,438	14,859	56,296	14,859	71,155
1150720	120	99	104,000	18,030	85,970	10,521	28,551	10,528	39,079	10,528	49,606
1150779	120	100	25,994,977	4,301,108	21,693,869	2,628,298	6,929,406	2,629,735	9,559,141	2,629,735	12,188,876
1150780	120	100	1,215,718	201,152	1,014,566	122,919	324,070	122,986	447,056	122,986	570,042
1150781	120	100	7,755,580	1,283,232	6,472,348	784,151	2,067,383	784,579	2,851,962	784,579	3,636,541
1151070	120	105	2,042,367	257,239	1,785,128	205,923	463,162	205,983	669,145	205,983	875,128
1152423	120	109	45,280	4,272	41,008	4,556	8,828	4,557	13,384	4,557	17,941
1152427	120	109	5,768	544	5,224	580	1,125	580	1,705	580	2,285
1153865	120	114	406,917	22,314	384,603	40,847	63,161	40,842	104,003	40,842	144,845
1153866	120	114	980,901	53,790	927,111	98,464	152,254	98,453	250,707	98,453	349,160
1153867	120	114	0	0	0	0	0	0	0	0	0
1153868	120	114	8,121,122	445,342	7,675,781	815,206	1,260,547	815,118	2,075,665	815,118	2,890,783
1154810	120	115	253,485	11,898	241,588	25,434	37,331	25,430	62,761	25,430	88,191

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3915 General Plant Software - 10 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1154932	120	115	3,494,756	164,029	3,330,726	350,649	514,679	350,597	865,276	350,597	1,215,873
1154934	120	115	124,060,664	5,822,897	118,237,767	12,447,738	18,270,635	12,445,887	30,716,522	12,445,887	43,162,409
1154935	120	115	4,348,445	204,098	4,144,347	436,021	640,119	435,861	1,075,980	435,861	1,511,841
1154937	120	115	886,487	41,608	844,879	88,947	130,555	88,933	219,488	88,933	308,421
1156560	120	120	0	2,834	-2,834	32,891	35,725	35,881	71,606	35,881	107,487
1156561	120	120	0	25	-25	290	314	316	630	316	946
Subtotal			344,768,271	64,085,529	280,682,742	35,007,534	99,093,063	34,968,764	134,061,827	34,968,764	169,030,591
Fully Amortized			0	0	0	0	0	0	0	0	0
Total Before Adds			344,768,271	64,085,529	280,682,742	35,007,534	99,093,063	34,968,764	134,061,827	34,968,764	169,030,591
Additions	FY 2014		18,945,236			9,520	9,520	1,894,524	1,904,044	1,894,524	3,798,567
Additions	FY 2015		8,093,246							809,325	809,325
Additions	FY 2016										
Total Additions			27,038,482			9,520	9,520	1,894,524	1,904,044	2,703,848	4,607,892
RO Model Adjustments						-576,396	-576,396	-570,260	-1,146,656	-570,260	-1,716,916
Total G3915		<i>FN-R-WP-106-108</i>	<i>371,806,753</i>	<i>64,085,529</i>		<i>34,440,659</i>	<i>98,526,187</i>	<i>36,293,028</i>	<i>134,819,215</i>	<i>37,102,352</i>	<i>171,921,567</i>

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G39155 General Plant Software - 15 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1148641	180	139	1,296,301	228,341	1,067,960	69,682	298,023	92,909	390,932	92,909	483,841
1154994	180	160	4,219,528	392,019	3,827,508	218,004	610,023	290,672	900,696	290,672	1,191,368
1154995	180	169	10,095	554	9,541	514	1,068	686	1,754	686	2,439
SAP	180	3	73,158,544	71,524,744	1,633,801	1,633,801	73,158,544		73,158,544		73,158,544
Subtotal			78,684,467	72,145,657	6,538,810	1,922,001	74,067,659	384,267	74,451,925	384,267	74,836,192
Fully Amortized			0	0	0		0		0		0
Total Before Adds			78,684,467	72,145,657	6,538,810	1,922,001	74,067,659	384,267	74,451,925	384,267	74,836,192
Additions	FY 2014										
Additions	FY 2015										
Additions	FY 2016										
Total Additions			0	0		0	0	0	0	0	0
RO Model Adjustments						99,356	99,356	-15,688	83,668	-15,688	67,980
Total G39155	<i>FN-R-WP-109-111</i>		<i>78,684,467</i>	<i>72,145,657</i>		<i>2,021,357</i>	<i>74,167,014</i>	<i>368,579</i>	<i>74,535,593</i>	<i>368,579</i>	<i>74,904,172</i>

Southern California Gas Company  
 Amortization Expense and Reserve  
 For Account G3916 General Plant Software - 20 year ASL

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value	Reserve Balance @12/31/2013	Net Balance @12/31/2013	Estimated Accrual @FY 12/31/2014	Estimated Reserve @FY 12/31/2014	Estimated Accrual @FY 12/31/2015	Estimated Reserve @FY 12/31/2015	Estimated Accrual @TY 12/31/2016	Estimated Reserve @TY 12/31/2016
1131783	240	25	2,841,727	2,547,639	294,088	147,038	2,694,678	147,049	2,841,727		2,841,727
1131784	240	25	51,187,689	45,890,320	5,297,369	2,648,585	48,538,905	2,648,784	51,187,689		51,187,689
1131785	240	25	3,785,118	3,393,400	391,719	195,852	3,589,252	195,867	3,785,118		3,785,118
1131786	240	25	6,431,641	5,766,036	665,605	332,790	6,098,826	332,815	6,431,641		6,431,641
1131787	240	25	1,150,337	1,031,289	119,047	59,521	1,090,811	59,526	1,150,337		1,150,337
Subtotal			65,396,512	58,628,684	6,767,828	3,383,787	62,012,471	3,384,040	65,396,512	0	65,396,512
Fully Amortized			0	0	0		0		0		0
Total Before Adds			65,396,512	58,628,684	6,767,828	3,383,787	62,012,471	3,384,040	65,396,512	0	65,396,512
Additions	FY 2014										
Additions	FY 2015										
Additions	FY 2016										
Total Additions			0	0		0	0	0	0	0	0
RO Model Adjustments						-113,962	-113,962	-114,215	-228,176	0	-228,176
Total G3916	<i>FN-R-WP-112-114</i>		65,396,512	58,628,684		3,269,826	61,898,510	3,269,826	65,168,335	0	65,168,335

## **V. FORECAST STUDIES**

The forecast or life span method was used for general plant 390.10 Structures and Improvements at the Gas Company Tower (GCT) location. The assets at this location are tied to the 15-year lease agreement for the GCT which has a terminal date of October 26, 2026. Schedule I details the assets of account 390.1, as of December 31, 2013, and the remaining life calculation.

**Southern California Gas Company**  
**Remaining Life Calculation for Account G39010**  
**As of 12/31/2013**

Asset No.	Cap.date	Asset Description	Acq Value (whole \$)	Placement	Probable Retirement Date	Total Span	Actual Svc Life (months)	Remaining Span (months)	Theo Reserve	Salvage Percent	Excess/ Def Factor	Recorded Reserve	Future Dollar Years
2079777	09/30/2011	GCT - LEASEHOLD IMPROVEMENTS	27,157,342	09/30/2011	10/31/2026	181	27	154	4,051,095	-25%	1.2863	6,513,506	4,182,230,625
2079900	11/30/2011	10461 GCT CAFETERIA GAS CONVECTION OVENS REPL	22,544	09/30/2011	10/31/2026	179	25	154	3,149	-25%	1.2863	5,063	3,471,825
2079877	12/31/2011	10462 GCT LIEBERT A/C UNIT REPLACEMENT	56,598	09/30/2011	10/31/2026	178	24	154	7,631	-25%	1.2863	12,270	8,716,066
2081293	03/31/2012	GCT-LEASEHOLD IMPROVEMENTS	2,657,185	09/30/2011	10/31/2026	175	21	154	318,862	-25%	1.2863	512,679	409,206,424
2085001	09/30/2012	GAS ACQUISITION TRADING RM BUILD OUT: GT	235,263	09/30/2011	10/31/2026	169	15	154	20,881	-25%	1.2863	33,574	36,230,485
2081590	11/30/2012	10715 GCT RESTORATION PROJECTS	280,484	09/30/2011	10/31/2026	167	13	154	21,834	-25%	1.2863	35,106	43,194,581
2083789	01/31/2013	GCT-LEASEHOLD IMPROVEMENTS	52,630	09/30/2011	10/31/2026	165	11	154	3,509	-25%	1.2863	5,641	8,104,971
2083790	06/30/2013	10715 GCT RESTORATION PROJECTS	854	09/30/2011	10/31/2026	160	6	154	32	-25%	1.2863	51	131,508
2084166	12/31/2013	(PSEP) 22ND FLORR GCT BUILDOUT	1,573,060	09/30/2011	10/31/2026	154	-	154	0	-25%	1.2863	0	242,251,312
Total G3900 GCT - Leasehold Imp			32,035,960	(a)					4,426,993			7,117,889	4,933,537,797
									Salvage %	25.00%			
									Adjustment for Salvage	1,106,748			
									Theoretical Reserve	5,533,742			
									Recorded Reserve	7,117,889			
									Factor for Excess/Deficiency	1.2863	<b>Remaining Life (years)</b>	<b>12.8</b>	<b>(b)/(a)</b>

**Composite rate calculation used for RO Model\***

	Plant	FNS%	FNS	Reserve	Net Bal	ASL	RemLife	Annual Accrual	Annual Rate	
G3900	Structures and Improvements	150,389,736	(15)	(22,558,460)	146,582,641	26,365,556	33	23.3	1,131,569	0.75%
G3901	Gas Company Tower Lease	32,035,960	(15)	(4,805,394)	7,117,889	29,723,465	15	12.8	2,322,146	7.25%
	Combined 390	182,425,696		(27,363,854)	153,700,530	56,089,020	30	16.2	3,453,715	1.89% *



## **VI. MORTALITY STUDIES**

Mortality studies were performed for tangible Gas Plant accounts with vintage retirement data using a 15-year experience band, from 1999 through 2013, and the entire placement band as of 12/31/2013. Life and IOWA curves were selected for 22 mortality accounts. The best fit results based on observed life tables, survivor curve selections and the selected IOWA curves as plotted for TY 2016 immediately follow Schedule J.

Schedule J below summarizes the authorized average service lives and curves (if applicable) for 2004, 2008 and 2012, and the proposed lives and curves (if applicable) for 2016 for all 46 depreciable accounts.

Finally, the workpapers for the remaining life calculations for each account based the selected life and curve and plant balance as of December 31, 2013 are at the end of this section.

**Southern California Gas Company  
Summary of Life and Survivor Curve (IOWA)**

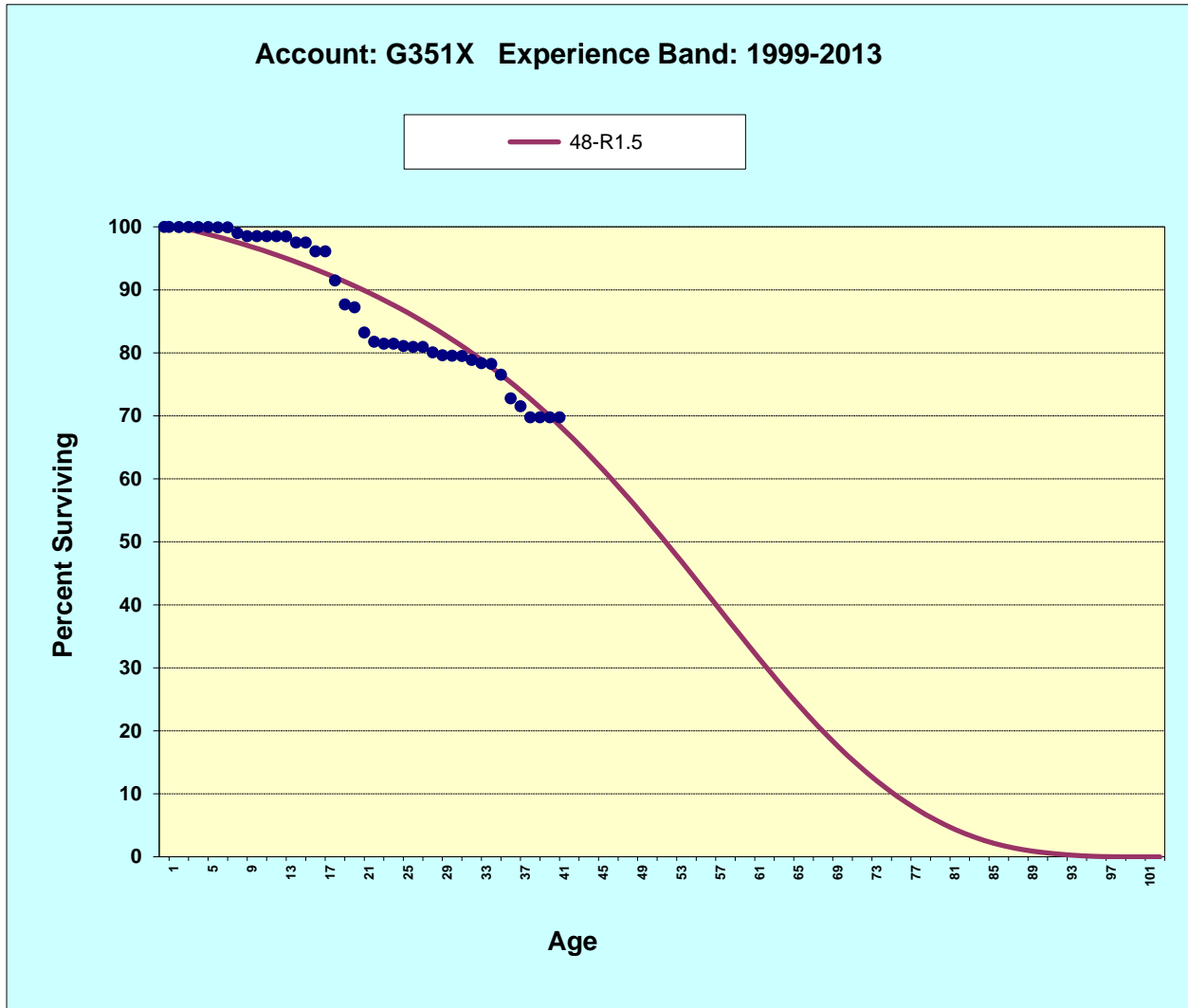
<b>Account</b>	<b>Account Description</b>	<b>2004 Authorized</b>	<b>2008 Authorized</b>	<b>2012 Authorized</b>	<b>2016 Proposed</b>
G350X	Rights-of-Way	40 SQ	40 SQ	40 SQ	40 Amort
G351X	Structures and Improvements	44 R4	37 L0	41 L0	48 R1.5
G352X	Wells	33 R0.5	26 L0	29 L0	49 R2.5
G353X	Lines	31 S5	40 R0.5	45 R0.5	54 R3
G3540	Compressor Station Equipment	32 L5	40 L1.5	45 R0.5	41 L0.5
G3550	Meas and Reg Equipment	39 R0.5	30 R0.5	25 R0.5	22 L0
G356X	Purification Equipment	32 R5	38 R2	37 R2	39 R2.5
G357X	Other Equipment	32 R4	26 R0.5	31 R0.5	37 R2.5
G3652	Rights-of-Way	40 SQ	40 SQ	40 SQ	40 Amort
G366X	Structures and Improvements	44 R0.5	47 R0.5	51 R0.5	47 R2
G367X	Mains	52 R5	55 R5	57 R5	64 R3
G368X	Compressor Station Equipment	36 S1	41 L1	43 L1	50 S1
G3690	Meas and Reg Equipment	37 R0.5	39 R0.5	40 R0.5	46 S0
G371X	Other Equipment	20 L5	20 L2	20 L2	21 L0.5
G3742	Land Rights				40 Amort
G3750	Structures and Improvements	28 L0	29 L0	31 L0	40 S0
G376X	Mains – Steel	50 R4	53 R4	55 R4	68 R2.5
G3780	Meas and Reg Equipment	31 L3	31 S4	31 S4	47 S0.5
G380X	Services	45 L2	48 L2	51 L2	67 R2
G381X	Meters	32 S6	31 S6	32 S1	25 S0.5
G382X	Meter Installations	48 S1	43 S6	41 S1	30 S1
G3826	Meter Installations (Other)	15 S6	15 S6	15 S6	15 SQ
G3830	House Regulators	29 R0.5	31 R0.5	32 R0.5	33 L5
G387X	Other Equipment	12 L0	11 L1	12 L1	21 SC
G3892	Land Rights				40 Amort
G390X	Structures and Improvements	22 End Life	20 End Life	20 End Life	33 R1.5
G3901	Gas Company Tower Lease	22 End Life	20 End Life	20 End Life	15 End Life
G3911	Office Furniture & Equipment	14 R0.5	14 SQ	14 SQ	14 SQ
G3912	Computer Equipment	5 L4	5 SQ	5 SQ	5 SQ
G3913	Software-3yr ASL	3 SQ	3 SQ	3 SQ	3 Amort
G3914	Software-6yr ASL	6 SQ	6 SQ	6 SQ	6 Amort
G3915	Software-10yr ASL	10 SQ	10 SQ	10 SQ	10 Amort
G39155	Software-15yr ASL	15 SQ	15 SQ	15 SQ	15 Amort
G3916	Software-20yr ASL	20 SQ	20 SQ	20 SQ	20 Amort
G392X	Transportation Equipment	7 R1.5	7 SQ	7 SQ	7 SQ
G3930	Stores Equipment	20 SQ	20 SQ	20 SQ	20 SQ
G394X	Shop and Garage Equipment	29 SQ	29 SQ	29 SQ	29 SQ
G3941	Large Portable Tools	24 L1	24 SQ	24 SQ	24 SQ
G3950	Laboratory Equipment	25 L0	25 SQ	25 SQ	25 SQ
G3961	Construction Equipment	12 S.5	12 SQ	12 SQ	12 SQ
G3970	Communication Equipment	15 L1	15 SQ	15 SQ	15 SQ
G3971	General Network Equip-5yr ASL	5 SQ	5 SQ	5 SQ	5 SQ
G3972	PBX and Voice Equip-7yr ASL	7 SQ	7 SQ	7 SQ	7 SQ
G3973	Microwave and Radio-10yr ASL	10 SQ	10 SQ	10 SQ	10 SQ
G3974	Communication Structures	15 L1	15 SQ	15 SQ	15 SQ
G3980	Miscellaneous Equipment	20 L0	20 SQ	20 SQ	20 SQ

# Workpapers

## Service Life and Survivor Curve Selections

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Southern California Gas Company  
Underground Storage Structures and Improvements

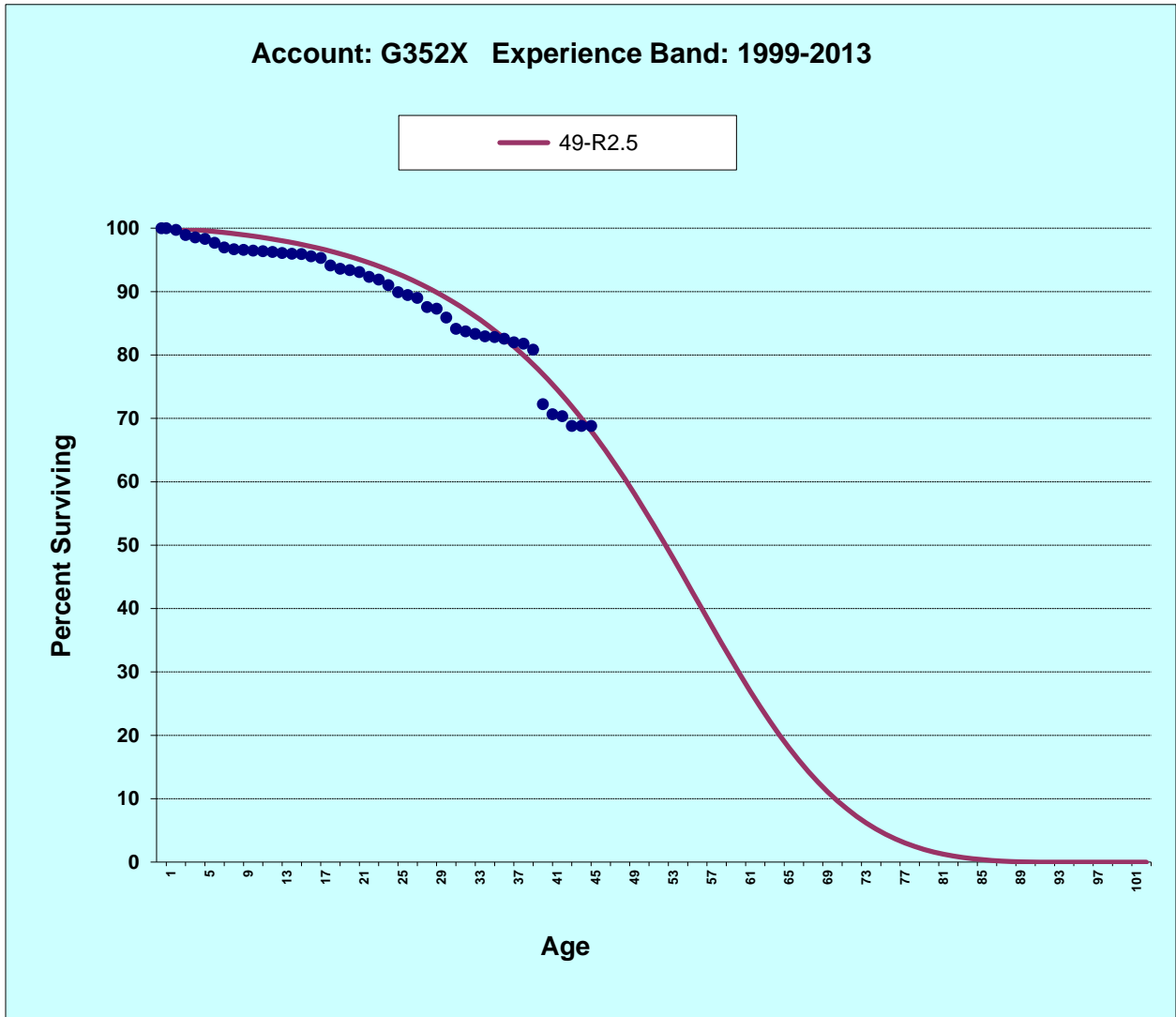


**Southern California Gas Company  
Underground Storage Structures and Improvements**

<b>Account: G351X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 41
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S0	3	53.67	281.636
L0.5	14	61.45	287.938
L0	13	69.13	311.769
R1.5	23	47.92	366.736
L1	15	56.09	369.309
S-0.5	2	60.58	370.839
R1	22	52.51	381.817
S0.5	4	49.89	381.854
R0.5	21	60.81	483.613
R2	24	44.93	503.019
SC	1	72.09	569.227
L1.5	16	51.91	582.494
S1	5	47.20	630.468
R2.5	25	43.06	800.482
S1.5	6	45.28	965.745
L2	17	49.09	1059.625
R3	26	41.79	1330.085
S2	7	43.84	1495.774
L3	18	45.05	2152.523
R4	27	40.55	2646.751
S3	8	42.11	2683.567
L4	19	42.20	3394.942
S4	9	41.01	4390.890
R5	28	40.26	4979.403
L5	20	41.15	5084.474
S5	10	40.53	6079.542
S6	11	40.43	7726.114

✓

Southern California Gas Company  
Underground Storage Wells



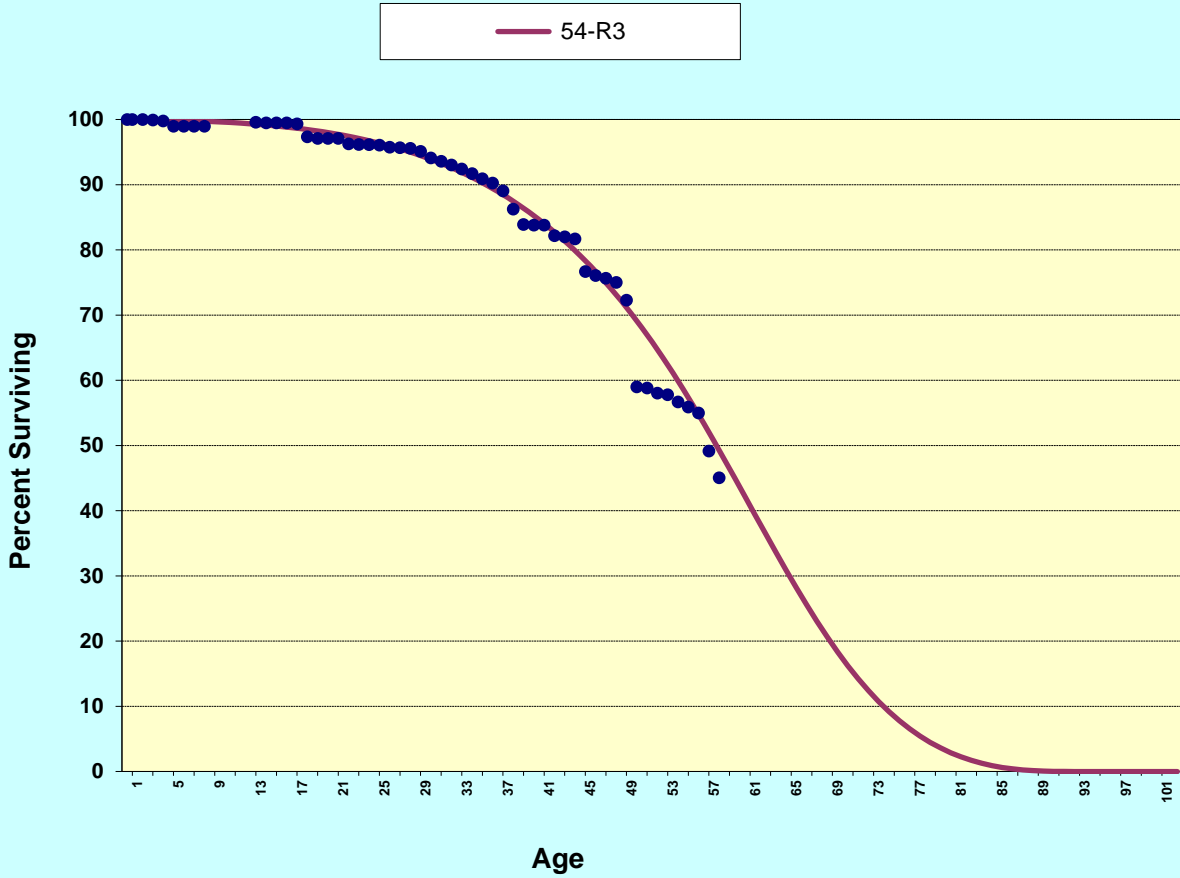
**Southern California Gas Company  
Underground Storage Wells**

<b>Account: G352X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 43
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2	24	52.18	95.287
S0.5	4	59.34	132.981
R2.5	25	48.83	135.926
L1	15	67.42	136.837
R1.5	23	57.45	154.476
S0	3	65.47	157.880
L1.5	16	60.80	159.494
L0.5	14	75.63	165.283
S1	5	54.99	196.388
L0	13	87.75	249.184
R1	22	65.52	269.551
S-0.5	2	77.09	285.054
S1.5	6	51.80	285.702
L2	17	56.29	318.498
R3	26	46.59	321.855
R0.5	21	79.26	388.758
SC	1	96.43	456.836
S2	7	49.47	501.985
L3	18	50.11	750.010
R4	27	44.16	903.666
S3	8	46.45	1018.877
L4	19	45.84	1299.041
S4	9	44.34	1901.019
R5	28	43.09	2170.537
L5	20	44.09	2238.737
S5	10	43.25	2897.751
S6	11	42.73	3954.618

✓

Southern California Gas Company  
Underground Storage Lines

Account: G353X Experience Band: 1999-2013





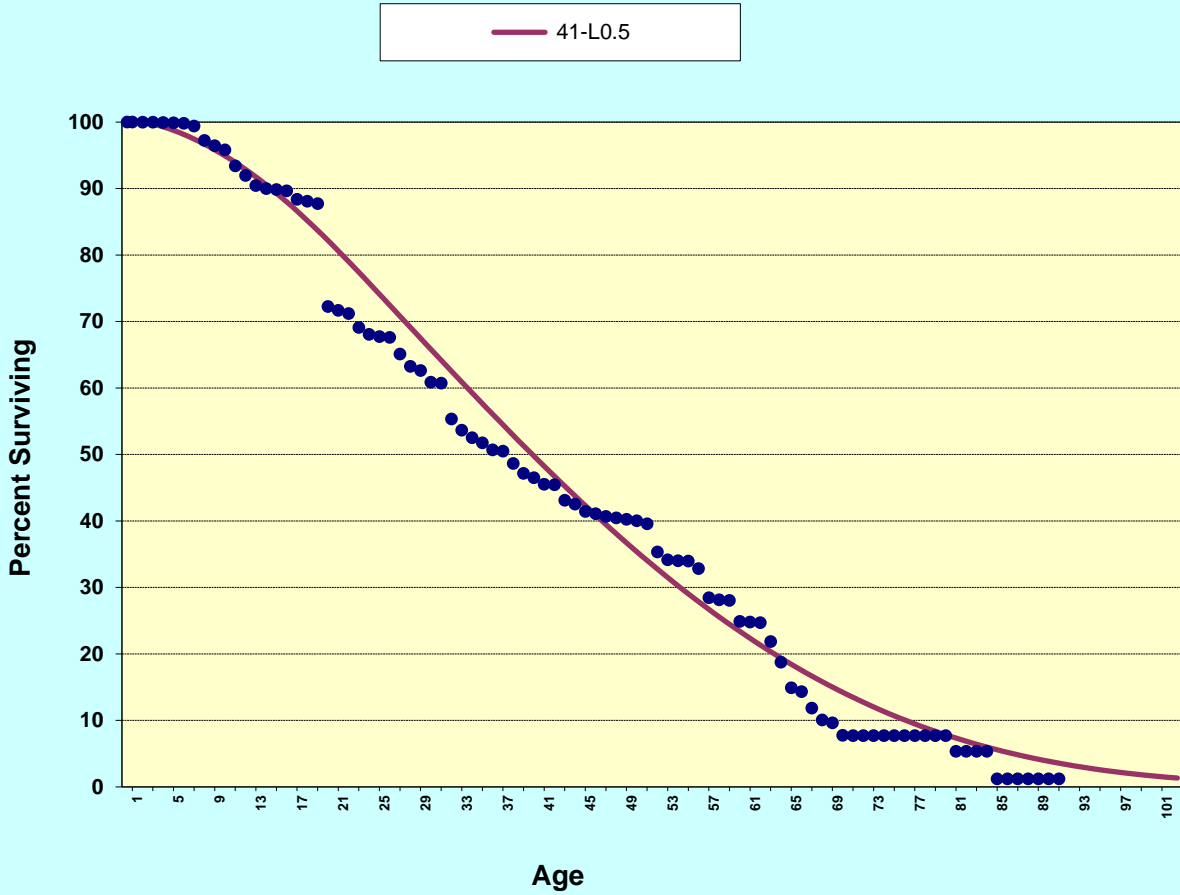
**Southern California Gas Company  
Underground Storage Lines**

<b>Account: G353X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 58
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R3	26	54.47	221.198
L3	18	58.93	245.229
S2	7	57.38	291.890
S3	8	55.28	406.902
S1.5	6	59.03	532.182
R2.5	25	55.66	533.752
L2	17	64.21	540.445
R4	27	53.45	589.700
L4	19	55.42	909.244
S1	5	61.46	954.647
L1.5	16	67.68	1102.774
R2	24	57.66	1128.992
S0.5	4	64.57	1591.021
S4	9	54.06	1664.937
L1	15	73.37	1788.927
R1.5	23	60.78	2062.064
S0	3	69.26	2328.459
L0.5	14	79.70	2600.576
L5	20	54.35	2737.854
R5	28	53.48	2830.693
R1	22	66.02	3085.878
L0	13	89.33	3443.207
S-0.5	2	77.26	3545.016
R0.5	21	76.40	4107.786
S5	10	53.78	4167.874
SC	1	91.50	4729.968
S6	11	54.10	7901.763

✓

Southern California Gas Company  
Underground Storage Compressor Station Equipment

Account: G3540 Experience Band: 1999-2013

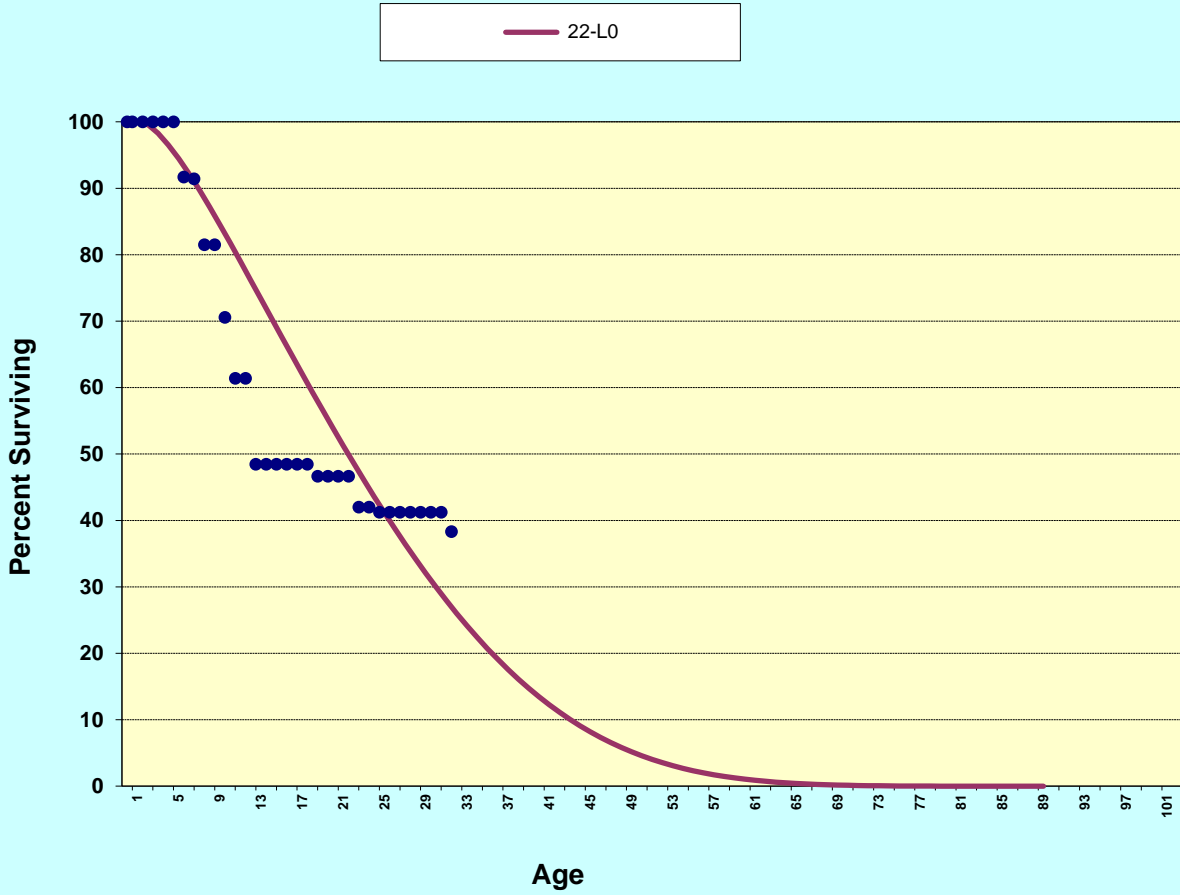


**Southern California Gas Company  
Underground Storage Compressor Station Equipment**

<b>Account: G3540 Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0.5	14	41.06	1143.532 ✓
L0	13	40.89	1401.082
S-0.5	2	40.33	1572.359
L1	15	41.16	1603.932
SC	1	39.55	1681.882
R0.5	21	40.35	2059.148
S0	3	40.91	2624.623
L1.5	16	41.33	3181.281
R1	22	40.89	3965.335
S0.5	4	41.26	4425.746
L2	17	41.42	5589.617
R1.5	23	41.31	6536.027
S1	5	41.53	6985.766
S1.5	6	41.67	10158.183
R2	24	41.65	10166.270
L3	18	41.35	13237.647
S2	7	41.77	14026.059
R2.5	25	41.82	14387.695
R3	26	41.90	19588.135
S3	8	41.59	22416.808
L4	19	41.07	25040.718
R4	27	41.31	29528.845
S4	9	40.70	33518.491
L5	20	40.21	36090.075
R5	28	39.75	40959.277
S5	10	39.31	43468.130
S6	11	38.07	51537.738

Southern California Gas Company  
Underground Storage Meas and Reg Equipment

Account: G3550 Experience Band: 1999-2013



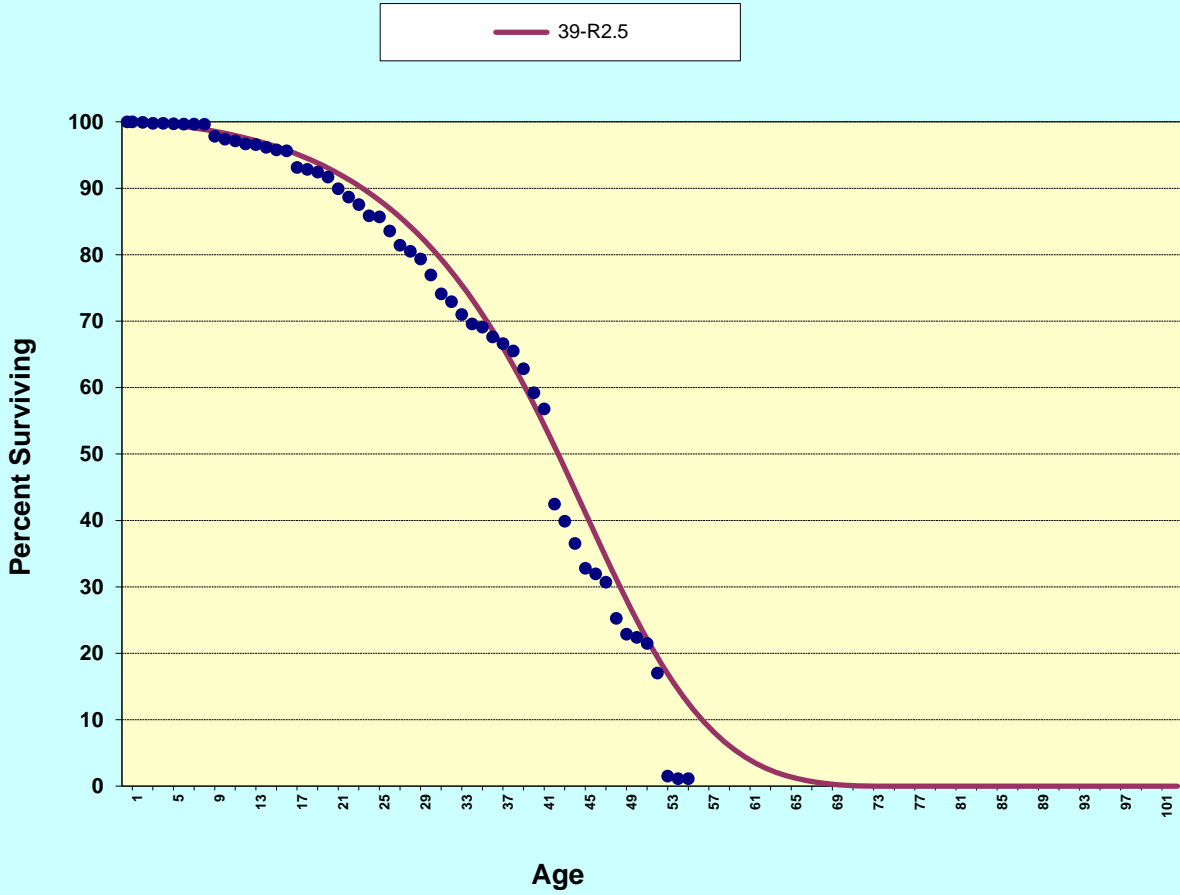
**Southern California Gas Company  
Underground Storage Meas and Reg Equipment**

<b>Account: G3550 Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 32
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	21.71	3029.620
SC	1	20.72	3092.170
L0.5	14	21.34	3959.551
S-0.5	2	20.80	4253.072
R0.5	21	20.90	4716.303
L1	15	21.03	5135.867
S0	3	20.91	5889.560
R1	22	21.11	6873.762
L1.5	16	20.82	7064.078
S0.5	4	21.02	7786.810
R1.5	23	21.34	9272.680
L2	17	20.61	9337.113
S1	5	21.14	10002.532
R2	24	21.61	12103.603
S1.5	6	21.25	12575.456
L3	18	20.49	15294.649
R2.5	25	21.78	15326.988
S2	7	21.37	15461.101
R3	26	22.06	19002.428
S3	8	21.42	21428.055
L4	19	20.82	23233.368
R4	27	21.31	25926.139
S4	9	20.48	28710.354
L5	20	20.19	30209.592
R5	28	19.50	32917.254
S5	10	18.97	34448.507
S6	11	17.34	38711.951

✓

Southern California Gas Company  
Underground Storage Purification Equipment

Account: G356X Experience Band: 1999-2013

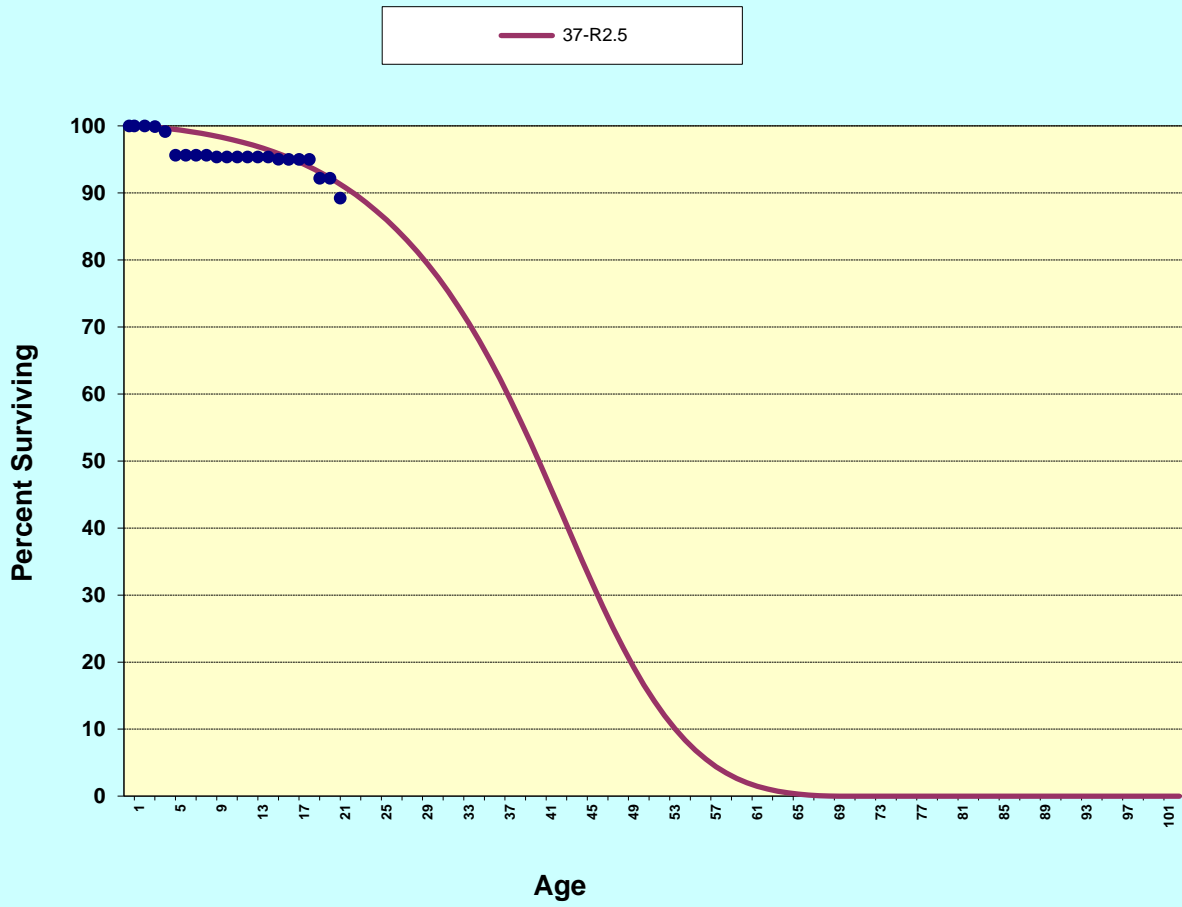


**Southern California Gas Company  
Underground Storage Purification Equipment**

<b>Account: G356X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2.5	25	38.90	635.900 ✓
R3	26	39.32	785.314
S2	7	39.56	1162.071
R2	24	38.41	1168.178
S1.5	6	39.37	1456.374
S3	8	40.03	1750.231
L3	18	40.98	1989.509
S1	5	39.18	2247.765
R1.5	23	38.13	2385.153
R4	27	40.11	2689.260
L4	19	40.67	2837.485
L2	17	41.40	2970.386
S0.5	4	39.09	3422.649
L1.5	16	41.55	4031.960
R1	22	37.82	4313.587
S4	9	40.63	4495.481
S0	3	39.03	5106.825
L1	15	41.74	5722.257
L5	20	40.93	5888.794
R0.5	21	38.23	7241.650
R5	28	40.83	7325.943
L0.5	14	42.60	7379.029
S-0.5	2	39.12	7631.767
S5	10	41.04	8804.514
L0	13	43.76	9424.361
SC	1	39.41	10912.614
S6	11	41.12	13626.650

Southern California Gas Company  
Underground Storage Other Equipment

Account: G357X Experience Band: 1999-2013





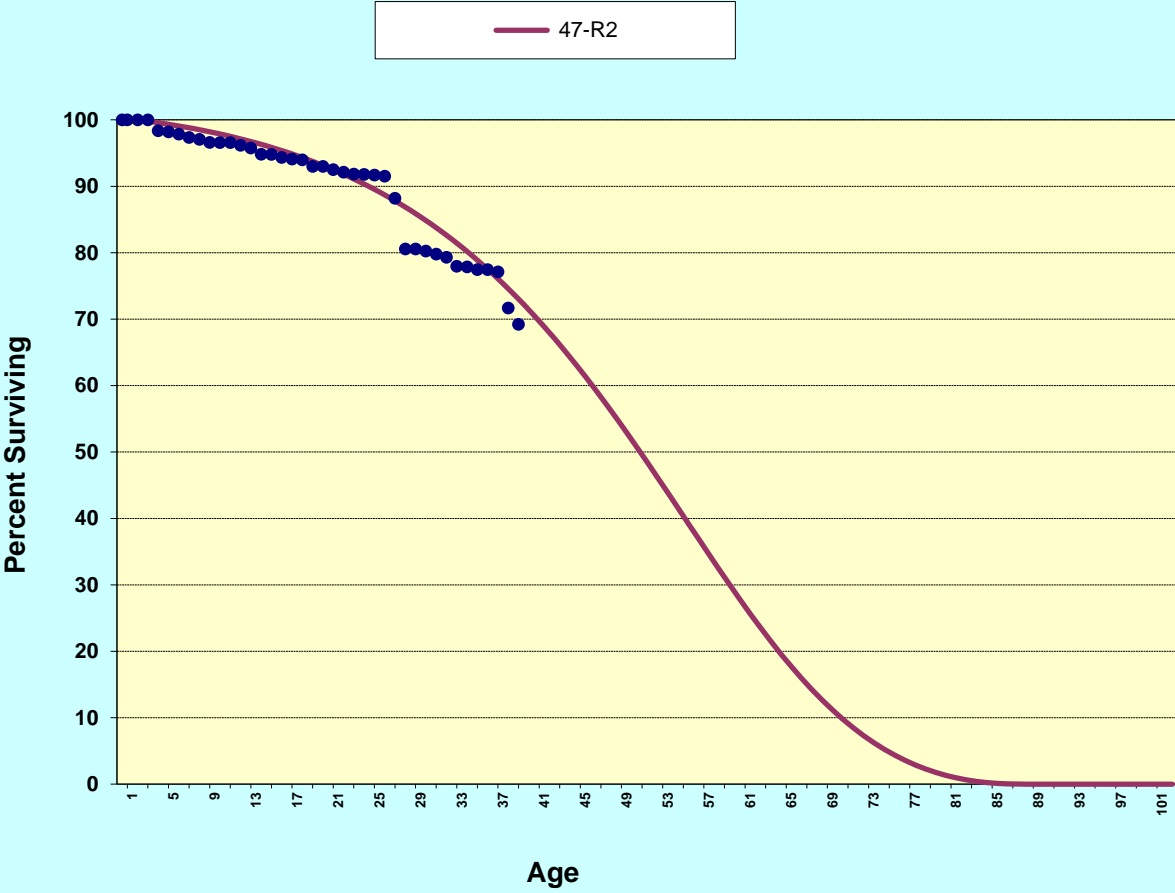
**Southern California Gas Company  
Underground Storage Other Equipment**

<b>Account: G357X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 21
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
SC	1	123.28	36.573
R0.5	21	97.08	37.169
R1	22	73.09	39.095
S-0.5	2	84.44	41.343
R1.5	23	56.98	42.044
L0	13	89.41	51.462
R2	24	44.32	52.939
L0.5	14	70.62	55.143
S0	3	59.23	66.782
R2.5	25	37.48	67.046
L1	15	55.68	73.774
S0.5	4	49.44	77.758
L1.5	16	47.09	86.813
R3	26	32.37	103.173
S1	5	41.81	109.728
L2	17	39.73	116.857
S1.5	6	37.25	122.578
S2	7	33.44	158.615
L3	18	31.93	163.201
R4	27	27.48	173.182
S3	8	28.91	205.109
L4	19	27.38	213.221
S4	9	25.59	262.739
R5	28	24.20	263.402
L5	20	24.71	271.297
S5	10	23.60	316.743
S6	11	22.40	369.086

✓

**Southern California Gas Company  
Transmission Structures and Improvements**

**Account: G366X Experience Band: 1999-2013**



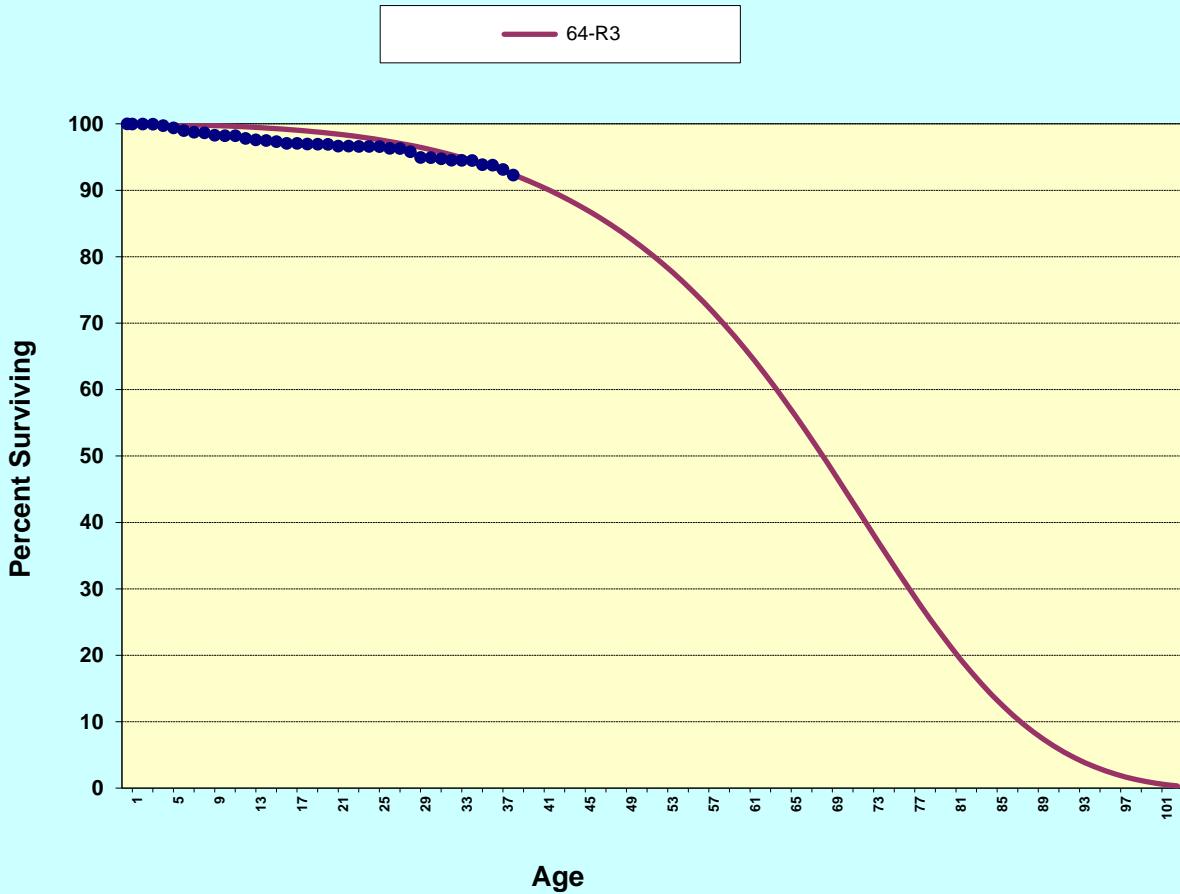
**Southern California Gas Company  
Transmission Structures and Improvements**

<b>Account: G366X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 39
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2	24	46.96	128.610
L1	15	60.52	137.961
S0.5	4	53.32	142.225
L1.5	16	54.62	156.816
R2.5	25	44.03	168.285
S0	3	58.79	175.448
S1	5	49.46	186.171
L0.5	14	67.86	186.671
R1.5	23	51.60	193.598
S1.5	6	46.64	269.901
L0	13	78.68	276.726
L2	17	50.60	293.950
R1	22	58.76	308.823
S-0.5	2	69.09	319.581
R3	26	42.06	345.886
R0.5	21	70.99	428.080
S2	7	44.56	468.164
SC	1	86.32	496.410
L3	18	45.13	743.453
R4	27	39.96	918.447
S3	8	41.90	988.843
L4	19	41.51	1342.985
S4	9	40.09	1950.598
R5	28	39.08	2279.660
L5	20	40.00	2345.480
S5	10	39.27	3087.928
S6	11	38.90	4171.743

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Southern California Gas Company  
Transmission Mains

Account: G367X Experience Band: 1999-2013



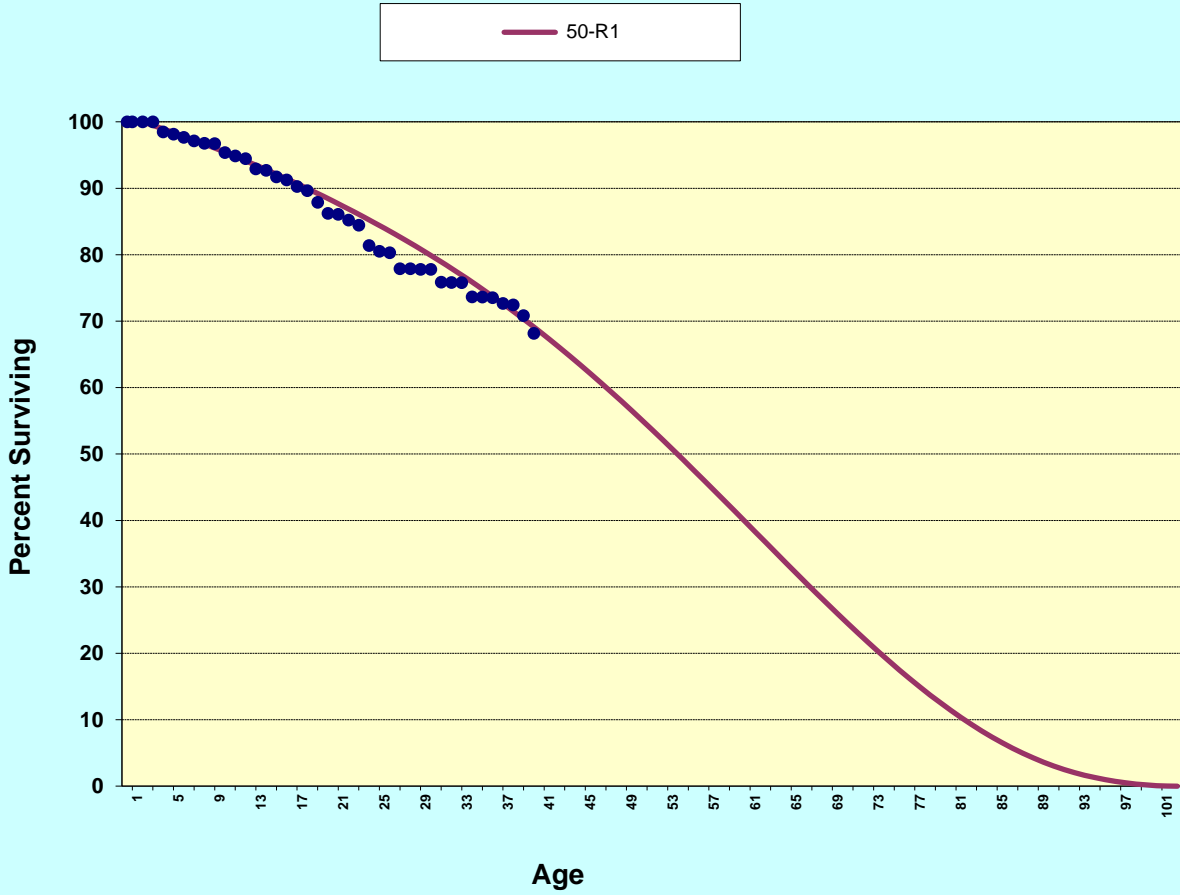
**Southern California Gas Company  
Transmission Mains**

<b>Account: G367X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 38
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R1	22	168.11	5.122
R1.5	23	127.38	5.136
S-0.5	2	191.58	5.326
R0.5	21	228.14	5.511
SC	1	292.99	5.768
R2	24	94.00	8.664
L0	13	195.94	9.241
L0.5	14	151.58	10.665
R2.5	25	76.74	17.032
S0	3	124.78	18.503
L1	15	114.26	22.312
S0.5	4	101.82	26.253
L1.5	16	95.25	33.164
R3	26	63.98	47.993
S1	5	83.49	54.889
L2	17	78.06	61.789
S1.5	6	73.34	67.864
S2	7	64.66	108.710
L3	18	61.30	113.580
R4	27	52.54	127.332
S3	8	54.93	169.543
L4	19	51.90	179.917
R5	28	45.30	251.158
S4	9	47.98	252.560
L5	20	46.21	264.977
S5	10	43.90	327.722
S6	11	41.38	390.969

✓

Southern California Gas Company  
Transmission Compressor Station Equipment

Account: G368X Experience Band: 1999-2013



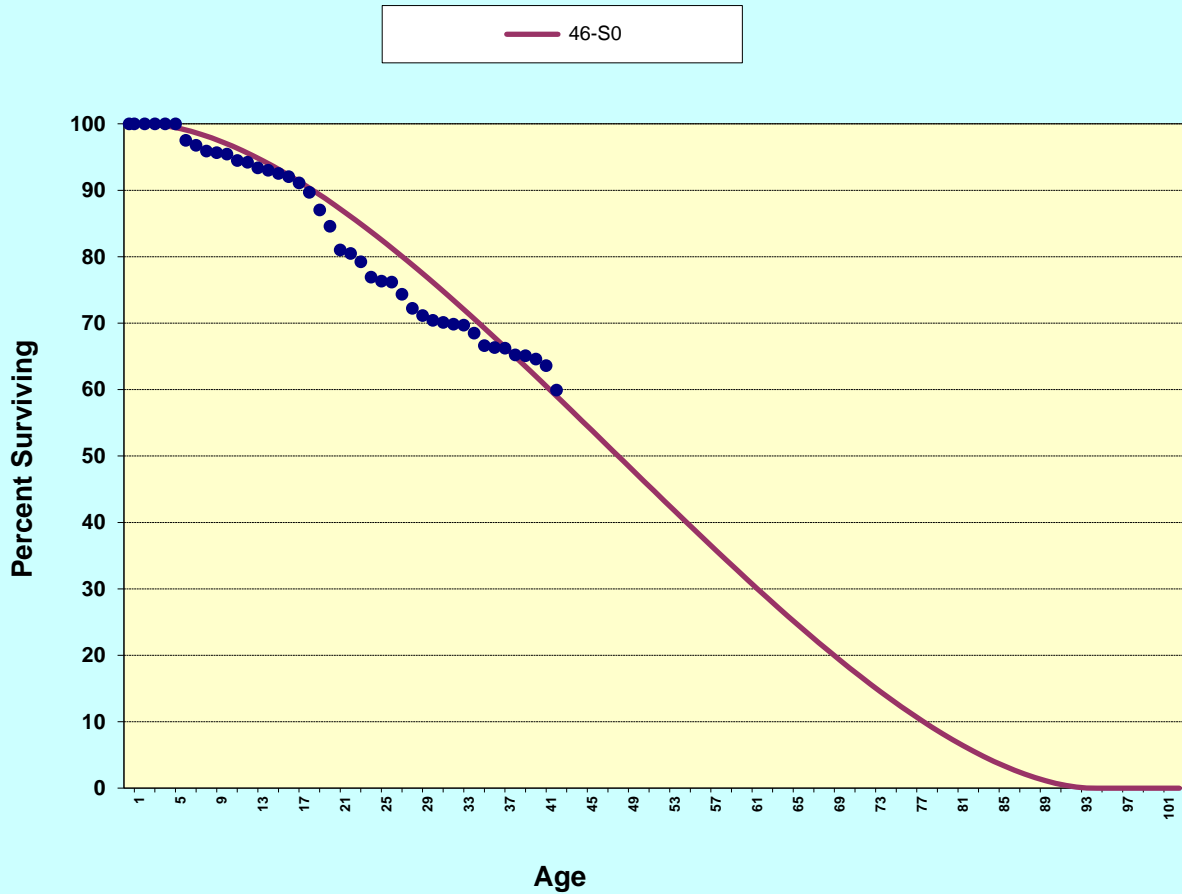
**Southern California Gas Company  
Transmission Compressor Station Equipment**

<b>Account: G368X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 40
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	65.51	41.254
S-0.5	2	57.46	53.044
R1	22	50.10	76.738
R0.5	21	57.40	85.614
L0.5	14	58.68	108.768
SC	1	67.44	124.361
S0	3	51.38	147.201
R1.5	23	46.08	174.281
L1	15	53.84	317.515
S0.5	4	48.00	344.330
R2	24	43.42	456.096
L1.5	16	50.08	615.933
S1	5	45.59	713.483
R2.5	25	41.76	868.230
S1.5	6	43.84	1117.941
L2	17	47.46	1200.269
R3	26	40.62	1526.737
S2	7	42.54	1728.225
L3	18	43.75	2452.353
R4	27	39.51	2985.903
S3	8	40.96	3015.369
L4	19	41.16	3802.435
S4	9	39.99	4849.969
R5	28	39.31	5463.741
L5	20	40.20	5572.340
S5	10	39.60	6633.912
S6	11	39.55	8211.046

✓

Southern California Gas Company  
Transmission Meas and Reg Equipment

Account: G3690 Experience Band: 1999-2013



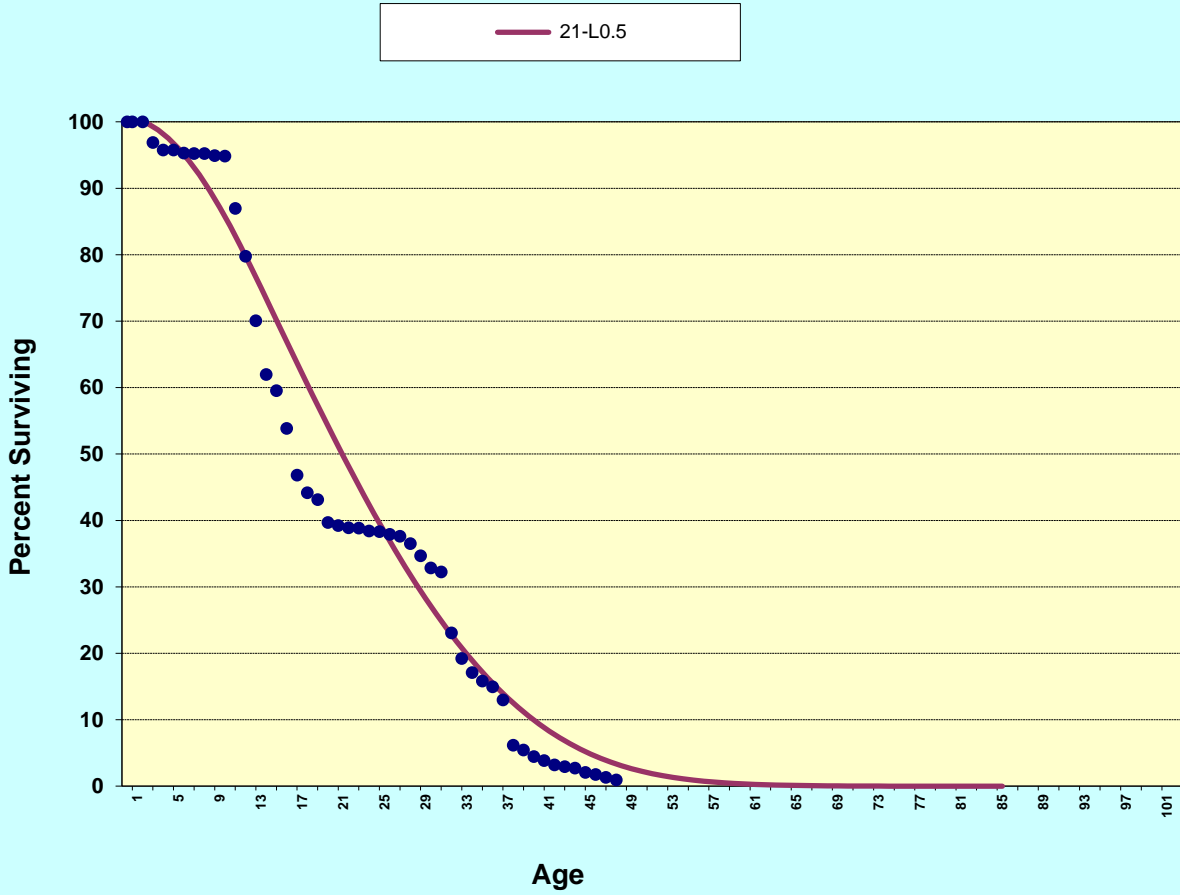


**Southern California Gas Company  
Transmission Meas and Reg Equipment**

<b>Account: G3690 Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 42
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	56.08	163.095
L0.5	14	51.56	208.507
S-0.5	2	49.34	210.100
S0	3	45.77	285.344
R0.5	21	48.58	292.035
R1	22	44.20	292.162
SC	1	55.24	383.663
L1	15	48.31	426.817
R1.5	23	42.01	504.459
S0.5	4	43.73	582.132
L1.5	16	45.91	917.967
R2	24	40.61	998.675
S1	5	42.29	1107.432
R2.5	25	39.85	1753.315
L2	17	44.25	1762.618
S1.5	6	41.29	1779.069
S2	7	40.57	2709.547
R3	26	39.35	2837.027
L3	18	41.95	3876.934
S3	8	39.81	4841.781
R4	27	39.16	5319.010
L4	19	40.50	6400.634
S4	9	39.68	7981.805
R5	28	39.57	9375.654
L5	20	40.24	9436.483
S5	10	39.96	11134.928
S6	11	40.43	13991.844

Southern California Gas Company  
Transmission Other Equipment

Account: G371X Experience Band: 1999-2013

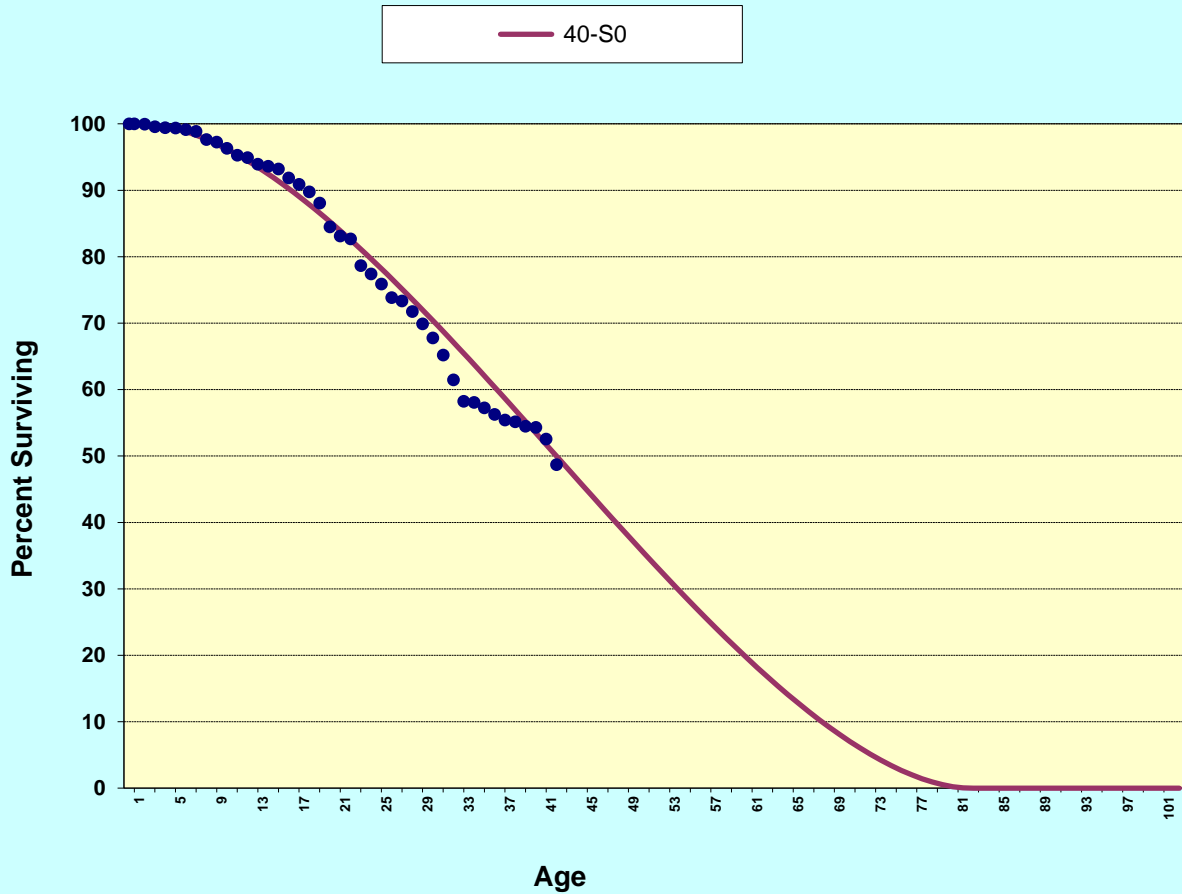


**Southern California Gas Company  
Transmission Other Equipment**

<b>Account: G371X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 48
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0.5	14	20.95	1740.054
L1	15	20.99	1821.090
L0	13	20.88	2031.491
S-0.5	2	20.66	2304.999
SC	1	20.36	2429.502
L1.5	16	20.92	2440.391
R0.5	21	20.67	2786.533
S0	3	20.95	2788.039
z L2	17	20.81	3479.615
S0.5	4	21.03	3706.736
R1	22	20.95	3940.081
S1	5	21.08	5024.030
R1.5	23	21.02	5372.404
S1.5	6	20.95	6711.161
R2	24	21.06	7363.588
L3	18	20.29	7482.715
S2	7	20.75	8738.168
R2.5	25	20.80	9636.591
R3	26	20.42	12357.211
S3	8	19.84	13050.990
L4	19	19.26	13940.420
R4	27	18.70	16902.933
S4	9	18.19	18082.064
L5	20	17.88	18983.237
R5	28	17.33	21225.108
S5	10	17.17	22097.695
S6	11	16.74	25318.617

Southern California Gas Company  
Distribution Structures and Improvements

Account: G3750 Experience Band: 1999-2013

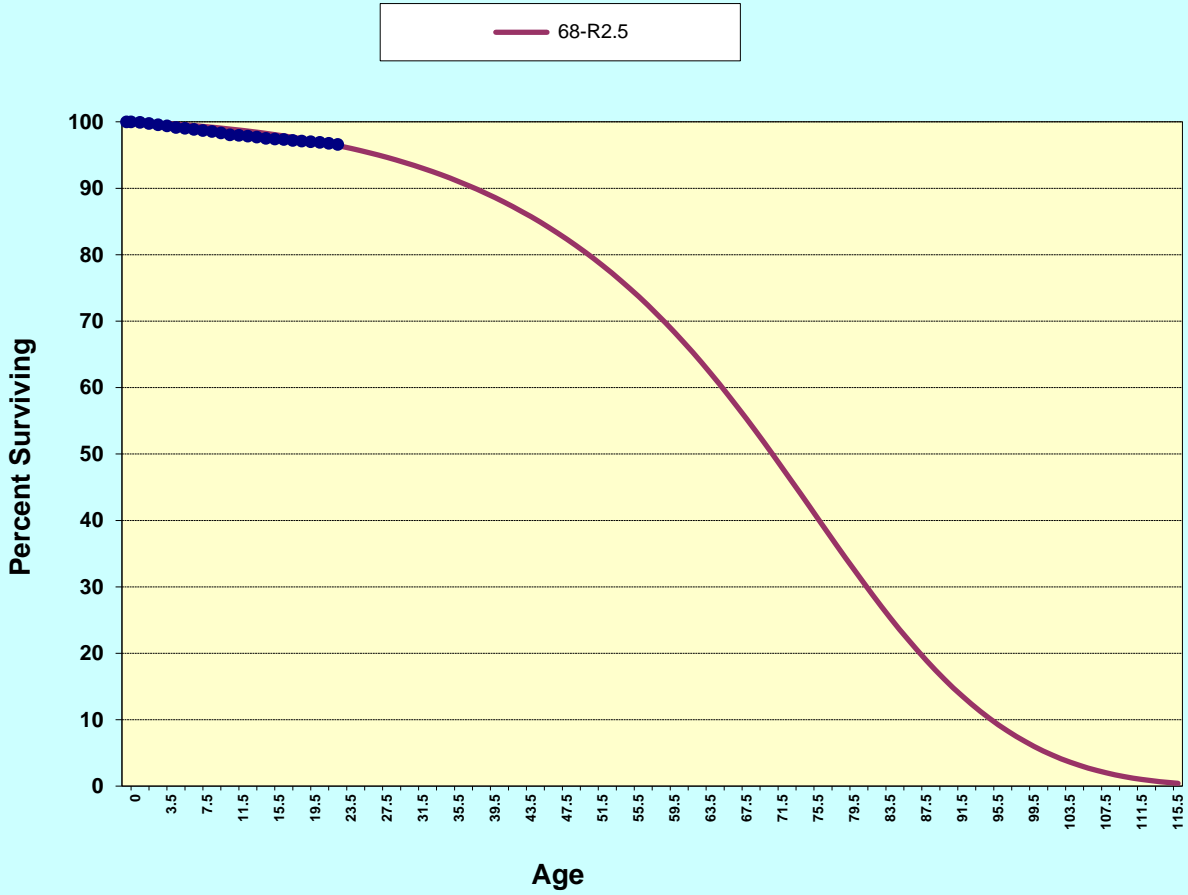


**Southern California Gas Company  
Distribution Structures and Improvements**

<b>Account: G3750 Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 42
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L1	15	42.83	91.859
S0	3	40.32	177.130
S0.5	4	39.04	185.182
L0.5	14	45.08	232.361
L1.5	16	41.11	250.626
R1.5	23	37.53	344.701
R1	22	38.72	403.786
S1	5	38.16	441.991
S-0.5	2	42.51	552.300
L0	13	48.25	552.801
R2	24	36.80	617.951
L2	17	39.96	754.012
R0.5	21	41.52	769.997
S1.5	6	37.57	963.809
SC	1	46.24	1212.834
R2.5	25	36.55	1322.763
S2	7	37.16	1761.104
R3	26	36.41	2401.349
L3	18	38.24	2691.871
S3	8	36.84	3971.015
R4	27	36.71	5333.780
L4	19	37.30	5869.730
S4	9	37.00	7829.844
L5	20	37.45	9974.743
R5	28	37.44	10456.604
S5	10	37.60	12489.201
S6	11	38.55	17405.570

Southern California Gas Company  
Distribution Mains

Account: G376X Experience Band: 1999-2013

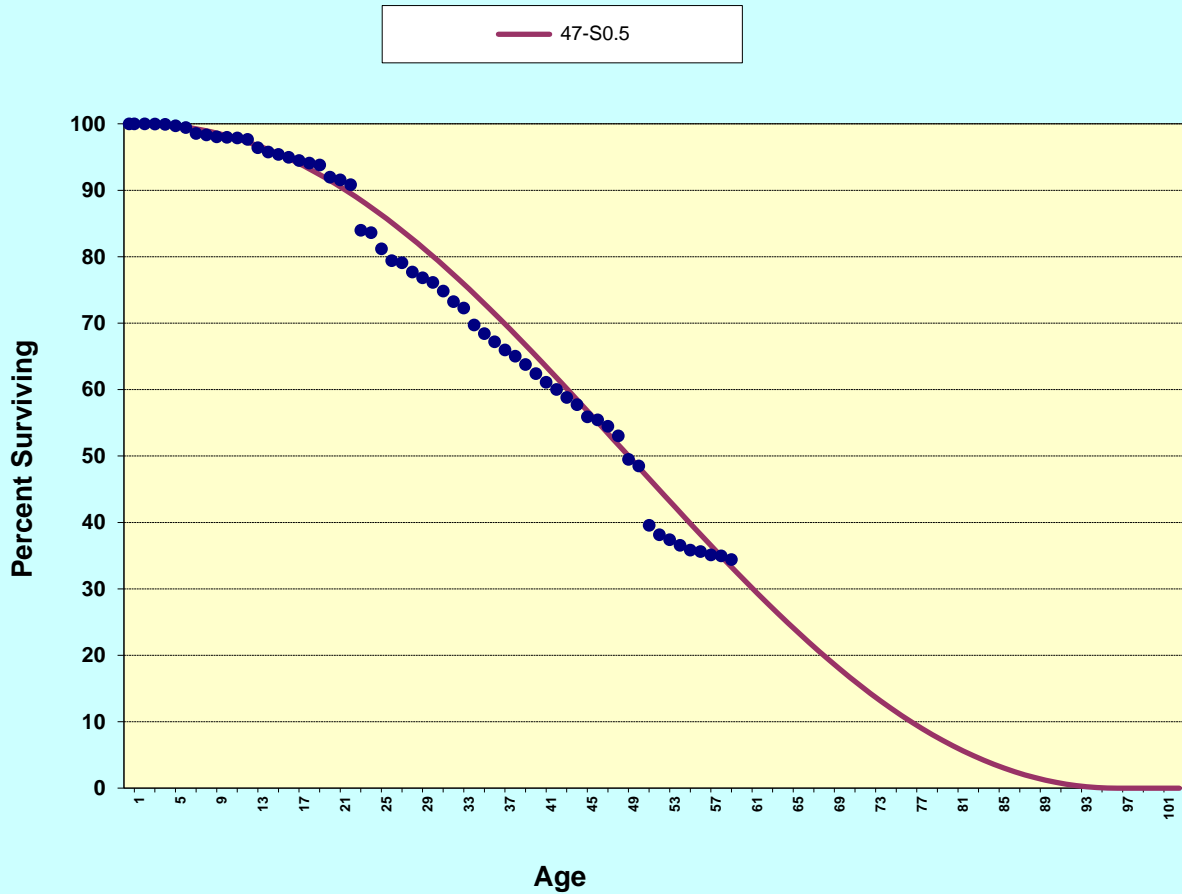


**Southern California Gas Company  
Distribution Mains**

<b>Account: G376X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 24
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
SC	1	332.41	0.281
R0.5	21	255.73	0.308
R1	22	182.56	0.411
R1.5	23	133.02	0.595
S-0.5	2	202.14	0.598
R2	24	89.37	1.572
L0	13	189.73	2.179
L0.5	14	143.15	2.478
R2.5	25	67.65	3.364
S0	3	112.13	5.139
L1	15	99.01	5.166
S0.5	4	87.87	7.087
L1.5	16	79.70	8.340
R3	26	51.10	11.061
S1	5	67.05	15.425
L2	17	61.26	16.100
S1.5	6	57.33	18.264
L3	18	45.19	29.051
S2	7	48.32	29.544
R4	27	38.26	31.295
S3	8	39.18	44.135
L4	19	36.90	48.150
R5	28	30.93	61.099
S4	9	32.83	61.805
L5	20	31.59	65.884
S5	10	29.24	75.154
S6	11	26.99	84.714

Southern California Gas Company  
Distribution Meas and Reg Equipment

Account: G3780 Experience Band: 1999-2013



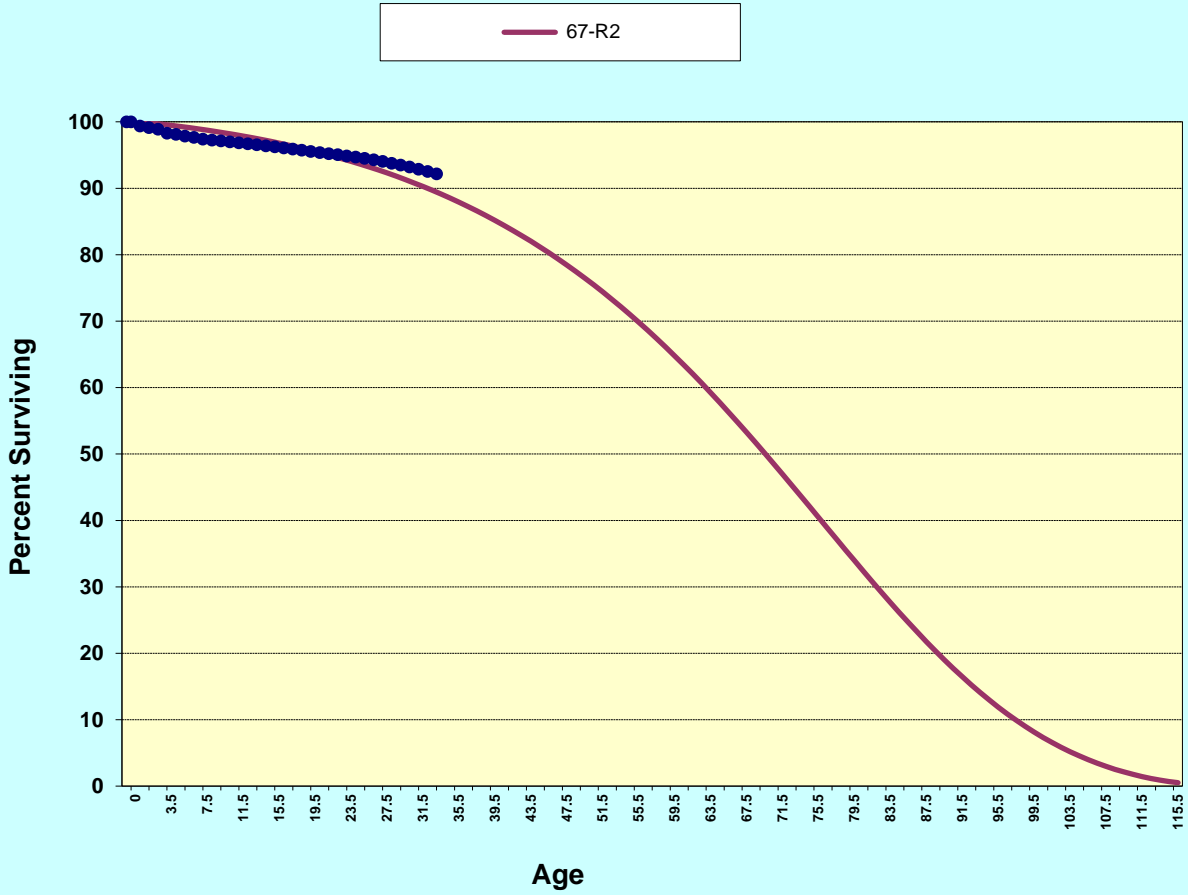


**Southern California Gas Company  
Distribution Meas and Reg Equipment**

<b>Account: G3780 Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 59
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S0.5	4	46.92	266.369
L1	15	50.34	335.145
L1.5	16	49.36	351.289
S0	3	47.44	403.463
R1.5	23	45.67	494.489
S1	5	46.59	601.250
R1	22	45.94	619.909
L0.5	14	51.99	775.787
L2	17	48.68	980.765
R2	24	45.59	1020.670
S-0.5	2	48.48	1250.715
S1.5	6	46.48	1429.873
R0.5	21	47.39	1448.671
L0	13	54.23	1566.638
R2.5	25	45.86	2311.720
S2	7	46.43	2739.006
SC	1	50.30	2744.192
L3	18	47.63	3863.680
R3	26	46.16	4263.654
S3	8	46.69	6461.023
L4	19	47.20	9007.781
R4	27	46.98	9446.262
S4	9	47.36	12914.669
L5	20	47.57	15640.047
R5	28	48.00	18006.131
S5	10	48.04	20525.164
S6	11	48.44	28249.812

Southern California Gas Company  
Distribution Services

Account: G380X Experience Band: 1999-2013

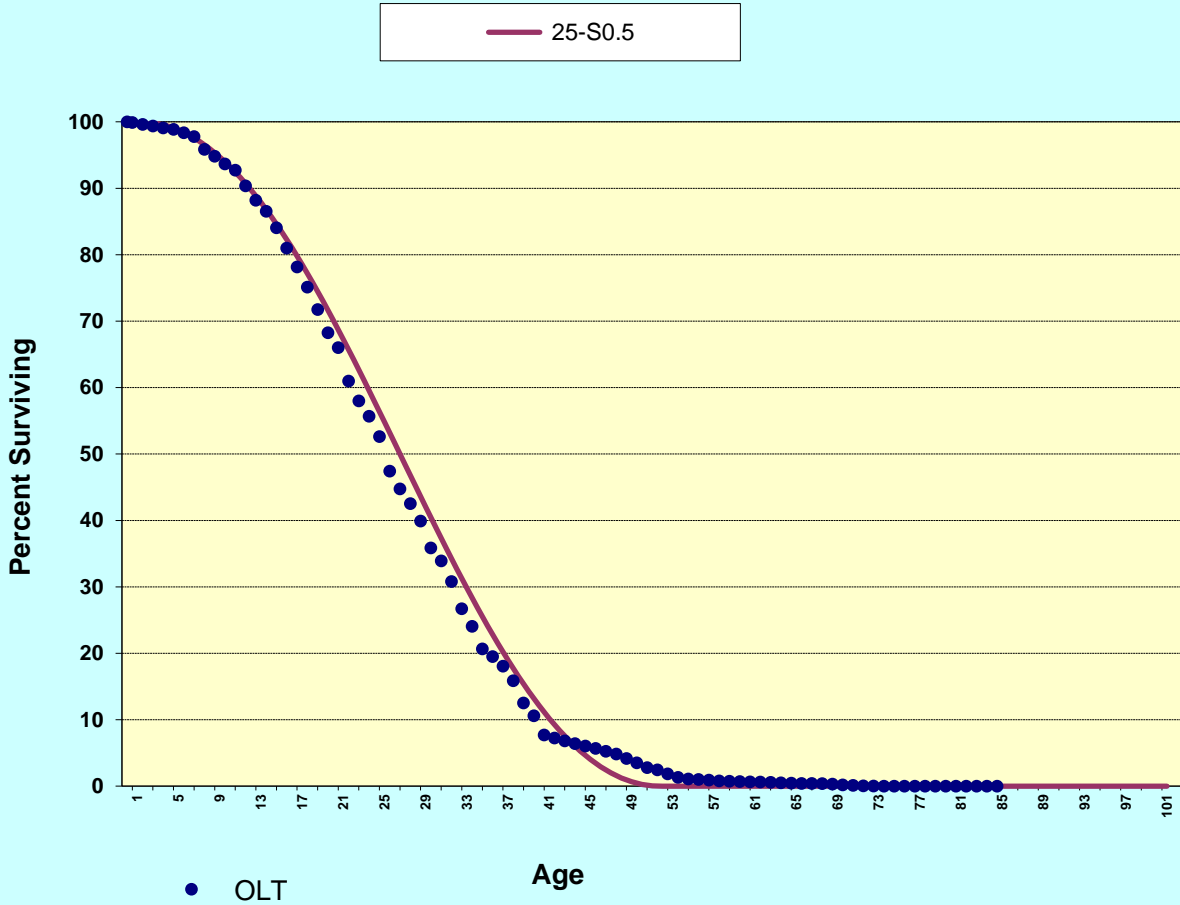


**Southern California Gas Company  
Distribution Services**

<b>Account: G380X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 24
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
SC	1	216.45	3.747
R0.5	21	168.13	4.115
R1	22	123.11	5.225
S-0.5	2	139.50	6.610
R1.5	23	92.56	6.859
R2	24	66.96	12.794 ✓
L0	13	140.22	13.383
L0.5	14	107.83	15.171
R2.5	25	53.76	20.734
S0	3	87.90	23.081
L1	15	79.81	25.629
S0.5	4	71.14	29.482
L1.5	16	66.04	34.255
R3	26	43.81	43.640
S1	5	57.31	50.489
L2	17	53.19	53.700
S1.5	6	49.94	58.446
S2	7	43.53	83.434
L3	18	41.04	84.297
R4	27	35.09	91.127
S3	8	36.48	115.739
L4	19	34.42	122.101
R5	28	29.62	152.761
S4	9	31.35	154.060
L5	20	30.20	160.620
S5	10	28.40	183.768
S6	11	26.53	205.761

Southern California Gas Company  
Distribution Meters

Account: G381X Experience Band: 1999-2013

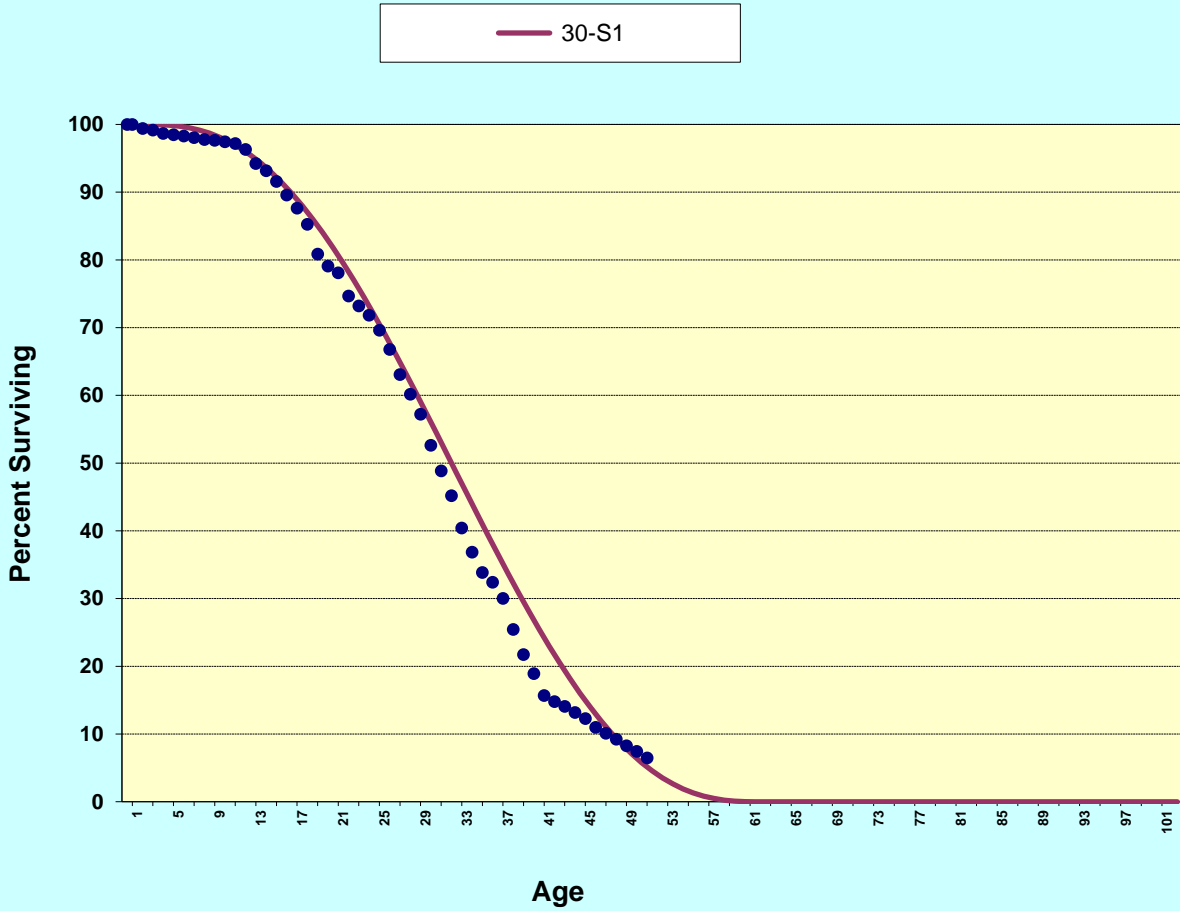


**Southern California Gas Company  
Distribution Meters**

<b>Account: G381X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 54
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S0.5	4	25.37	164.646
L2	17	26.09	169.236
S1	5	25.60	237.189
L1.5	16	25.92	284.063
R1.5	23	25.17	437.459
S0	3	25.08	540.547
R1	22	24.85	599.066
S1.5	6	25.76	694.396
L1	15	25.69	900.700
R2	24	25.41	902.868
L3	18	26.16	1439.101
R0.5	21	24.54	1468.040
S2	7	25.89	1572.302
S-0.5	2	24.64	1573.156
R2.5	25	25.62	1823.760
L0.5	14	25.62	1904.815
SC	1	24.07	3263.544
R3	26	25.77	3326.362
L0	13	25.51	3344.525
S3	8	26.00	4115.500
L4	19	26.05	5160.971
R4	27	25.91	6864.525
S4	9	25.97	8437.933
L5	20	25.97	9716.970
R5	28	25.81	11920.767
S5	10	25.78	13191.577
S6	11	25.60	17679.752

Southern California Gas Company  
Distribution Meter Installations

Account: G382X Experience Band: 1999-2013

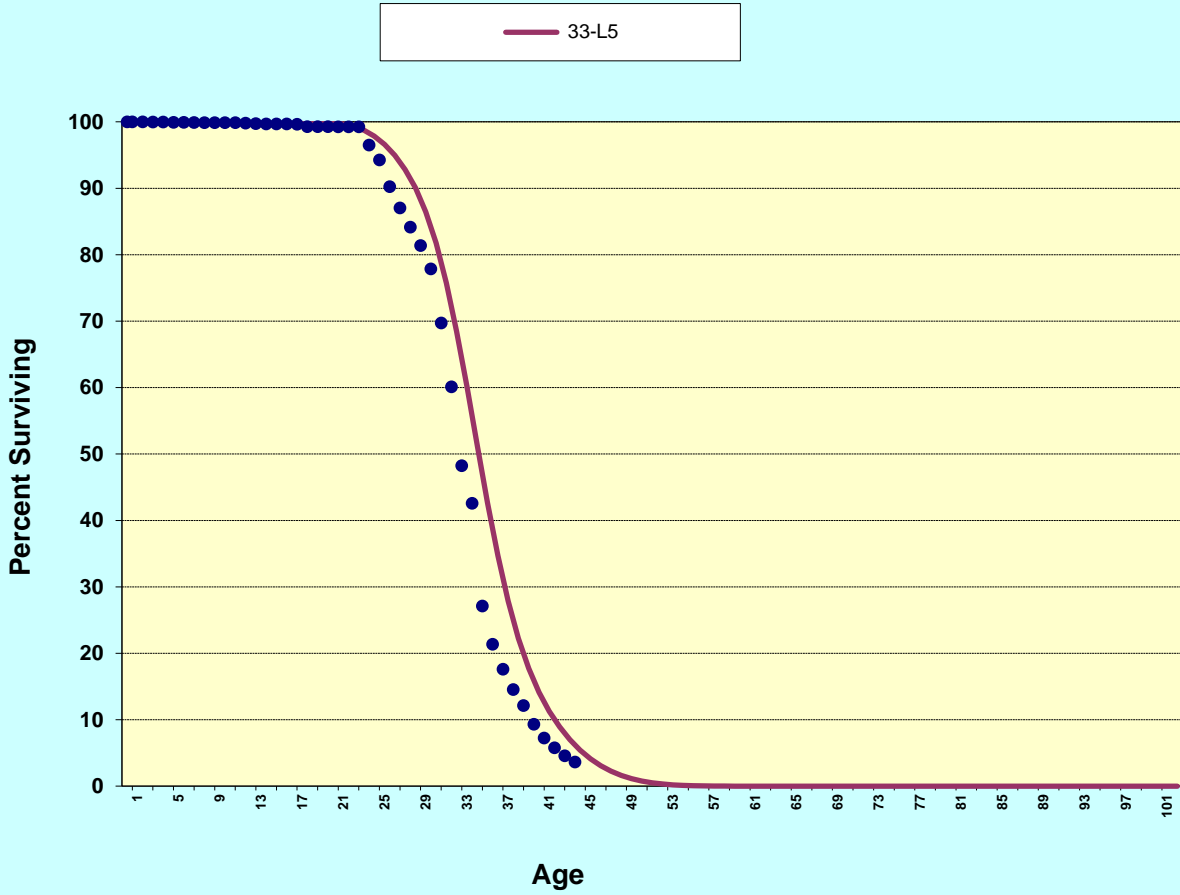


**Southern California Gas Company  
Distribution Meter Installations**

<b>Account: G382X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 65
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S1	5	30.01	305.250
S1.5	6	30.23	310.001
R2	24	29.69	528.229
L2	17	30.77	547.192
R1.5	23	29.40	607.838
S0.5	4	29.72	725.958
S2	7	30.39	803.560
L3	18	30.94	818.435
R2.5	25	29.96	959.177
L1.5	16	30.52	1195.644
R1	22	29.03	1413.593
S0	3	29.36	1664.075
R3	26	30.17	2061.552
L1	15	30.20	2425.466
S3	8	30.59	2753.048
R0.5	21	28.65	3124.327
S-0.5	2	28.82	3415.854
L4	19	30.83	3663.586
L0.5	14	30.09	4021.702
R4	27	30.45	5073.818
SC	1	28.10	5912.663
L0	13	29.95	6134.983
S4	9	30.70	6614.391
L5	20	30.78	7858.284
R5	28	30.64	9929.033
S5	10	30.70	11226.284
S6	11	30.56	15863.544

Southern California Gas Company  
Distribution House Regulators

Account: G3830 Experience Band: 1999-2013



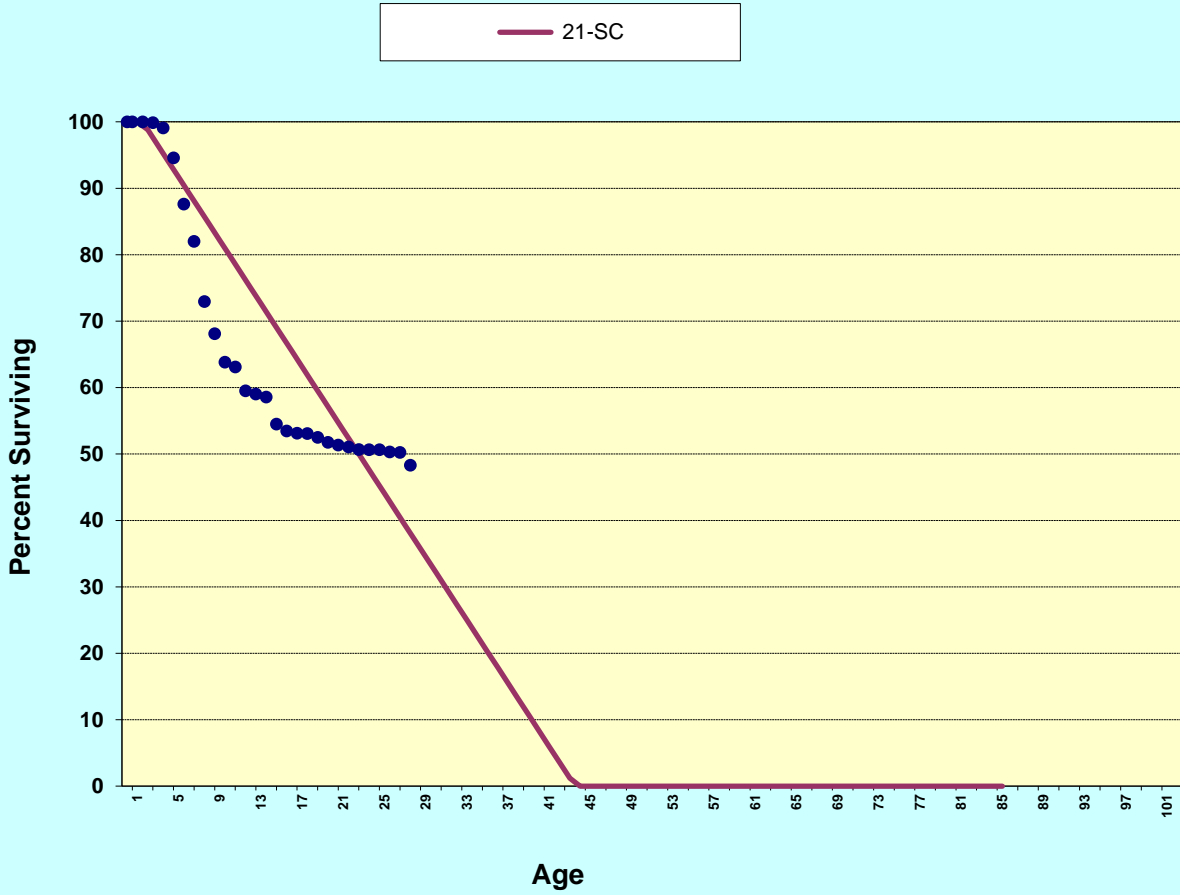


**Southern California Gas Company  
Distribution House Regulators**

<b>Account: G3830 Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 44
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L5	20	32.67	121.152
R5	28	32.27	273.942
S5	10	32.50	370.265
S4	9	32.39	435.492
R4	27	31.81	952.346
L4	19	32.81	1369.849
S6	11	32.53	1761.016
S3	8	32.22	2427.508
R3	26	31.38	3222.605
L3	18	33.68	5010.565
R2.5	25	31.16	5166.069
S2	7	32.08	5439.149
S1.5	6	32.04	7402.820
R2	24	30.89	7693.459
S1	5	32.03	9765.592
L2	17	34.50	9832.862
R1.5	23	30.78	10584.665
S0.5	4	32.09	12261.419
L1.5	16	34.72	12482.513
R1	22	30.70	14056.803
S0	3	32.23	15151.548
L1	15	35.07	15624.266
L0.5	14	35.95	18084.170
R0.5	21	31.38	18326.717
S-0.5	2	32.54	18774.613
L0	13	37.18	20822.126
SC	1	33.23	22954.673

Southern California Gas Company  
Distribution Other Equipment

Account: G387X Experience Band: 1999-2013

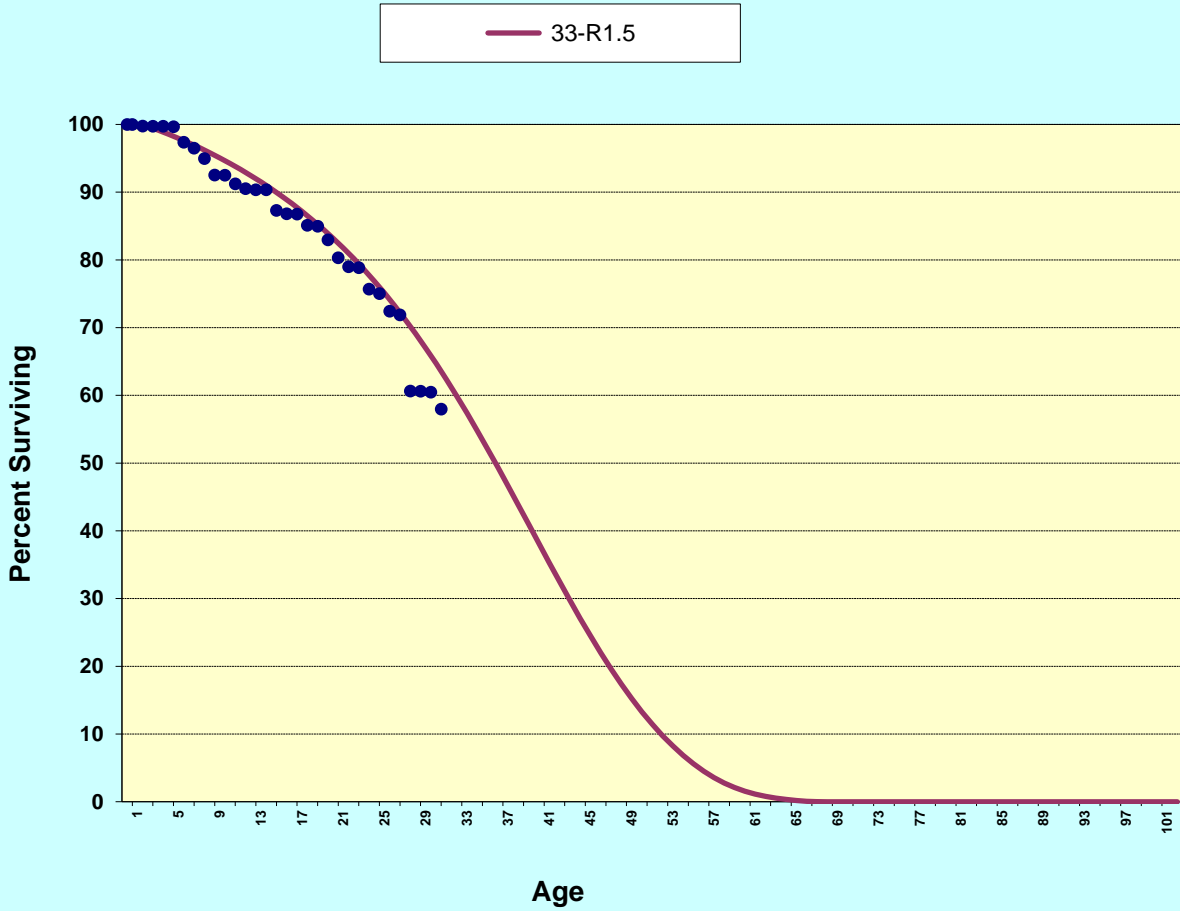


**Southern California Gas Company  
Distribution Other Equipment**

<b>Account: G387X Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 28
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
SC	1	21.17	2015.302
L0	13	22.46	2443.142
S-0.5	2	20.99	3092.483
R0.5	21	21.00	3192.130
L0.5	14	21.89	3386.920
L1	15	21.42	4543.983
S0	3	20.90	4544.015
R1	22	20.92	4773.295
S0.5	4	20.97	6118.497
L1.5	16	21.27	6321.308
R1.5	23	21.12	6620.484
S1	5	21.05	7937.759
L2	17	21.14	8415.421
R2	24	21.30	8777.579
S1.5	6	21.23	9963.943
R2.5	25	21.65	11252.696
S2	7	21.42	12214.405
L3	18	21.20	13284.080
R3	26	21.98	13993.073
S3	8	21.96	16752.744
L4	19	21.94	19099.600
R4	27	22.79	19305.154
S4	9	22.82	22483.704
L5	20	22.81	24621.104
R5	28	23.80	25893.433
S5	10	23.78	27798.329
S6	11	24.87	32460.479

Southern California Gas Company  
General Plant Structures and Improvements

Account: G3900 Experience Band: 1999-2013



**Southern California Gas Company  
General Plant Structures and Improvements**

<b>Account: G3900 Experience Band: 1999-2013</b>			
<b>Based on Observed Life Table (OLT)</b>			Matching truncated at age 37
<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R1.5	23	33.24	152.503
S0.5	4	34.68	167.765
S0	3	35.85	178.418
L1	15	38.19	184.058
R1	22	34.35	246.835
L0.5	14	40.20	256.705
L1.5	16	36.64	257.169
R2	24	32.57	344.427
S1	5	33.90	376.365
S-0.5	2	37.82	454.843
L0	13	42.99	503.780
R0.5	21	36.88	589.401
L2	17	35.63	640.539
S1.5	6	33.34	739.828
R2.5	25	32.29	849.166
SC	1	41.18	987.756
S2	7	32.96	1342.861
R3	26	32.16	1678.037
L3	18	34.00	2006.628
S3	8	32.61	2950.697
R4	27	32.34	3930.849
L4	19	32.98	4343.431
S4	9	32.64	5833.213
L5	20	32.98	7501.818
R5	28	32.92	7937.583
S5	10	33.01	9530.982
S6	11	33.71	13724.532

# Workpapers

## Remaining Life Calculations

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SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G351X Proposed curve selection at 12/31/13  
 IOWA CURVE: 48 - R1.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1936	77.5	161.5	11.1	5.3	5.9	301	33
1937	76.5	159.4	11.6	5.6	6.7	871	101
1938	75.5	157.3	12.2	5.8	7.7	0	0
1939	74.5	155.2	12.7	6.1	8.6	5,657	721
1940	73.5	153.1	13.3	6.4	9.7	0	0
1941	72.5	151.0	13.9	6.7	10.8	57,001	7,918
1942	71.5	149.0	14.5	6.9	12.1	8,408	1,217
1943	70.5	146.9	15.1	7.2	13.3	12,029	1,813
1944	69.5	144.8	15.7	7.5	14.7	0	0
1945	68.5	142.7	16.3	7.8	16.1	38,815	6,324
1946	67.5	140.6	16.9	8.1	17.6	1,036	175
1947	66.5	138.5	17.6	8.4	19.1	3,109	546
1948	65.5	136.5	18.2	8.7	20.7	3,617	658
1949	64.5	134.4	18.9	9.0	22.4	28,939	5,456
1950	63.5	132.3	19.5	9.4	24.1	2,308	451
1951	62.5	130.2	20.2	9.7	25.8	1,114	225
1952	61.5	128.1	20.9	10.0	27.7	24,562	5,133
1953	60.5	126.0	21.6	10.4	29.5	7,775	1,680
1954	59.5	124.0	22.3	10.7	31.4	379	85
1955	58.5	121.9	23.1	11.1	33.3	338,756	78,205
1956	57.5	119.8	23.9	11.4	35.2	473,812	113,005
1957	56.5	117.7	24.6	11.8	37.1	60,924	15,008
1958	55.5	115.6	25.4	12.2	39.1	4,980	1,267
1959	54.5	113.5	26.3	12.6	41.0	10,491	2,755
1960	53.5	111.5	27.1	13.0	43.0	4,116	1,116
1961	52.5	109.4	28.0	13.4	44.9	7,947	2,223
1962	51.5	107.3	28.9	13.9	46.9	6,289	1,815
1963	50.5	105.2	29.8	14.3	48.8	25,424	7,569
1964	49.5	103.1	30.7	14.7	50.7	39,985	12,277
1965	48.5	101.0	31.7	15.2	52.5	49,767	15,755
1966	47.5	99.0	32.6	15.7	54.4	7,785	2,541
1967	46.5	96.9	33.6	16.1	56.2	26,725	8,990
1968	45.5	94.8	34.7	16.6	58.0	5,526	1,915
1969	44.5	92.7	35.7	17.1	59.7	35,722	12,756
1970	43.5	90.6	36.8	17.7	61.4	188,615	69,369
1971	42.5	88.5	37.9	18.2	63.0	50,556	19,146
1972	41.5	86.5	39.0	18.7	64.6	73,031	28,471
1973	40.5	84.4	40.1	19.3	66.2	1,211,137	485,910
1974	39.5	82.3	41.3	19.8	67.7	15,319	6,323
1975	38.5	80.2	42.5	20.4	69.2	164,264	69,742
1976	37.5	78.1	43.7	21.0	70.6	2,901,535	1,266,733
1977	36.5	76.0	44.9	21.5	72.0	410,617	184,278
1978	35.5	74.0	46.1	22.1	73.4	7,622	3,515
1979	34.5	71.9	47.4	22.7	74.7	229,974	108,966
1980	33.5	69.8	48.7	23.4	75.9	66,385	32,305
1981	32.5	67.7	50.0	24.0	77.2	382,318	191,022
1982	31.5	65.6	51.3	24.6	78.3	234,942	120,486
1983	30.5	63.5	52.6	25.3	79.5	357,848	188,304

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G351X Proposed curve selection at 12/31/13  
 IOWA CURVE: 48 - R1.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1984	29.5	61.5	54.0	25.9	80.5	248,845	134,319
1985	28.5	59.4	55.3	26.6	81.6	387,129	214,275
1986	27.5	57.3	56.7	27.2	82.6	545,466	309,496
1987	26.5	55.2	58.1	27.9	83.6	365,332	212,426
1988	25.5	53.1	59.6	28.6	84.5	419,228	249,728
1989	24.5	51.0	61.0	29.3	85.5	588,510	359,028
1990	23.5	49.0	62.5	30.0	86.3	199,077	124,342
1991	22.5	46.9	63.9	30.7	87.2	1,533,172	980,109
1992	21.5	44.8	65.4	31.4	88.0	320,147	209,403
1993	20.5	42.7	66.9	32.1	88.8	294,640	197,125
1994	19.5	40.6	68.4	32.8	89.5	1,444,252	988,035
1995	18.5	38.5	69.9	33.6	90.3	649,367	454,116
1996	17.5	36.5	71.5	34.3	91.0	388,875	277,908
1997	16.5	34.4	73.0	35.0	91.7	143,334	104,646
1998	15.5	32.3	74.6	35.8	92.3	28,007	20,883
1999	14.5	30.2	76.1	36.5	92.9	1,997,837	1,520,960
2000	13.5	28.1	77.7	37.3	93.6	281,413	218,678
2001	12.5	26.0	79.3	38.1	94.2	1,005,324	797,165
2002	11.5	24.0	80.9	38.8	94.7	885,114	715,987
2003	10.5	21.9	82.5	39.6	95.3	1,609,462	1,327,812
2004	9.5	19.8	84.1	40.4	95.8	631,742	531,414
2005	8.5	17.7	85.7	41.2	96.3	862,394	739,482
2006	7.5	15.6	87.4	41.9	96.8	4,753,429	4,153,859
2007	6.5	13.5	89.0	42.7	97.3	2,422,337	2,156,745
2008	5.5	11.5	90.7	43.5	97.8	1,640,545	1,487,891
2009	4.5	9.4	92.4	44.3	98.2	1,765,738	1,630,911
2010	3.5	7.3	94.0	45.1	98.6	1,727,197	1,624,319
2011	2.5	5.2	95.7	46.0	99.0	2,676,333	2,562,134
2012	1.5	3.1	97.4	46.8	99.4	2,403,544	2,341,829
2013	0.5	1.0	99.1	47.6	99.8	1,834,852	1,819,101
						-----	-----
						41,640,975	31,548,432

Weighted Age Dollar-Years = 650,534,848  
 Average Age of Survivors = 15.62  
 Weighted Remaining Life Dollar-Years = 1,514,324,736  
 Average Remaining Life = 36.37



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ACCOUNT G352X Proposed curve selection at 12/31/13  
IOWA CURVE: 49 - R2.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1930	83.5	170.4	4.0	2.0	0.4	1,794	71
1931	82.5	168.4	4.6	2.2	0.5	1,216	55
1932	81.5	166.3	5.1	2.5	0.7	94,305	4,830
1933	80.5	164.3	5.7	2.8	1.0	0	0
1934	79.5	162.2	6.2	3.0	1.3	33,113	2,050
1935	78.5	160.2	6.7	3.3	1.6	34,736	2,323
1936	77.5	158.2	7.2	3.5	2.0	0	0
1937	76.5	156.1	7.6	3.7	2.5	0	0
1938	75.5	154.1	8.1	4.0	3.0	0	0
1939	74.5	152.0	8.5	4.2	3.7	0	0
1940	73.5	150.0	9.0	4.4	4.4	0	0
1941	72.5	148.0	9.4	4.6	5.2	9,461	890
1942	71.5	145.9	9.9	4.8	6.2	10,640	1,049
1943	70.5	143.9	10.3	5.1	7.2	0	0
1944	69.5	141.8	10.8	5.3	8.4	90,828	9,792
1945	68.5	139.8	11.3	5.5	9.7	4,599	517
1946	67.5	137.8	11.7	5.7	11.1	83,103	9,746
1947	66.5	135.7	12.2	6.0	12.6	0	0
1948	65.5	133.7	12.7	6.2	14.3	1,100	140
1949	64.5	131.6	13.2	6.5	16.1	121,501	16,052
1950	63.5	129.6	13.7	6.7	18.0	1,886	259
1951	62.5	127.6	14.3	7.0	20.1	145,357	20,726
1952	61.5	125.5	14.8	7.3	22.3	180,455	26,717
1953	60.5	123.5	15.4	7.5	24.5	2,553	392
1954	59.5	121.4	16.0	7.8	26.9	7,488	1,195
1955	58.5	119.4	16.6	8.1	29.4	630,537	104,469
1956	57.5	117.3	17.2	8.4	32.0	486,307	83,666
1957	56.5	115.3	17.9	8.8	34.6	67,265	12,019
1958	55.5	113.3	18.6	9.1	37.2	42,315	7,855
1959	54.5	111.2	19.3	9.5	39.9	137,327	26,488
1960	53.5	109.2	20.0	9.8	42.6	24,169	4,845
1961	52.5	107.1	20.8	10.2	45.3	143,091	29,819
1962	51.5	105.1	21.7	10.6	47.9	4,119	892
1963	50.5	103.1	22.5	11.0	50.5	48,640	10,959
1964	49.5	101.0	23.4	11.5	53.1	64,918	15,211
1965	48.5	99.0	24.4	11.9	55.6	50,802	12,379
1966	47.5	96.9	25.3	12.4	58.1	63,216	16,020
1967	46.5	94.9	26.4	12.9	60.4	24,077	6,344
1968	45.5	92.9	27.4	13.4	62.7	4,267	1,169
1969	44.5	90.8	28.5	14.0	64.9	434,323	123,677
1970	43.5	88.8	29.6	14.5	67.0	47,813	14,148
1971	42.5	86.7	30.7	15.1	69.0	83,714	25,732
1972	41.5	84.7	31.9	15.6	71.0	1,210,713	386,442
1973	40.5	82.7	33.1	16.2	72.8	4,652,073	1,541,256
1974	39.5	80.6	34.4	16.8	74.5	1,485,237	510,521
1975	38.5	78.6	35.6	17.5	76.2	5,431,664	1,936,115
1976	37.5	76.5	36.9	18.1	77.8	23,162,654	8,557,532
1977	36.5	74.5	38.3	18.8	79.2	9,706,922	3,715,152

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ACCOUNT G352X Proposed curve selection at 12/31/13  
IOWA CURVE: 49 - R2.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1978	35.5	72.4	39.6	19.4	80.7	1,079,068	427,608
1979	34.5	70.4	41.0	20.1	82.0	1,680,493	689,128
1980	33.5	68.4	42.4	20.8	83.3	9,065,525	3,844,881
1981	32.5	66.3	43.8	21.5	84.4	4,773,234	2,092,619
1982	31.5	64.3	45.3	22.2	85.6	5,058,825	2,291,267
1983	30.5	62.2	46.8	22.9	86.6	7,012,121	3,279,344
1984	29.5	60.2	48.3	23.6	87.6	179,132	86,455
1985	28.5	58.2	49.8	24.4	88.6	910,009	453,008
1986	27.5	56.1	51.3	25.1	89.5	2,514,279	1,290,303
1987	26.5	54.1	52.9	25.9	90.3	3,538,409	1,871,030
1988	25.5	52.0	54.5	26.7	91.1	1,927,107	1,049,431
1989	24.5	50.0	56.1	27.5	91.8	2,922,701	1,638,300
1990	23.5	48.0	57.7	28.3	92.5	3,627,031	2,091,764
1991	22.5	45.9	59.3	29.1	93.1	6,780,237	4,021,174
1992	21.5	43.9	61.0	29.9	93.7	9,028,909	5,504,125
1993	20.5	41.8	62.6	30.7	94.3	12,725,475	7,970,303
1994	19.5	39.8	64.3	31.5	94.8	3,348,970	2,154,104
1995	18.5	37.8	66.0	32.4	95.3	2,787,420	1,840,447
1996	17.5	35.7	67.7	33.2	95.8	328,566	222,599
1997	16.5	33.7	69.5	34.0	96.2	1,627,985	1,131,229
1998	15.5	31.6	71.2	34.9	96.6	0	0
1999	14.5	29.6	73.0	35.8	96.9	3,310	2,417
2000	13.5	27.6	74.8	36.6	97.3	4,028,168	3,012,656
2001	12.5	25.5	76.6	37.5	97.6	1,901,243	1,456,084
2002	11.5	23.5	78.4	38.4	97.9	3,353,470	2,628,968
2003	10.5	21.4	80.2	39.3	98.2	3,125,295	2,507,044
2004	9.5	19.4	82.1	40.2	98.4	6,268,067	5,143,108
2005	8.5	17.3	83.9	41.1	98.6	3,877,626	3,253,291
2006	7.5	15.3	85.8	42.0	98.9	18,038,193	15,468,981
2007	6.5	13.3	87.6	42.9	99.0	5,130,322	4,495,465
2008	5.5	11.2	89.5	43.9	99.2	14,092,374	12,613,270
2009	4.5	9.2	91.4	44.8	99.4	12,617,703	11,531,679
2010	3.5	7.1	93.3	45.7	99.6	6,476,079	6,041,583
2011	2.5	5.1	95.2	46.6	99.7	40,522,086	38,576,008
2012	1.5	3.1	97.1	47.6	99.8	21,563,328	20,940,704
2013	0.5	1.0	99.0	48.5	99.9	8,594,760	8,511,870
						-----	-----
						279,337,818	197,371,776

Weighted Age Dollar-Years = 4,701,140,480  
 Average Age of Survivors = 16.83  
 Weighted Remaining Life Dollar-Years = 9,671,217,152  
 Average Remaining Life = 34.62

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ACCOUNT G353X Proposed curve selection at 12/31/13  
 IOWA CURVE: 54 - R3

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1939	74.5	138.0	7.7	4.1	6.5	343	26
1940	73.5	136.1	8.2	4.4	7.8	0	0
1941	72.5	134.3	8.6	4.7	9.2	0	0
1942	71.5	132.4	9.1	4.9	10.7	0	0
1943	70.5	130.6	9.6	5.2	12.4	0	0
1944	69.5	128.7	10.1	5.4	14.2	37,376	3,770
1945	68.5	126.9	10.6	5.7	16.2	10,950	1,159
1946	67.5	125.0	11.1	6.0	18.4	0	0
1947	66.5	123.1	11.6	6.3	20.6	3,086	359
1948	65.5	121.3	12.2	6.6	23.0	0	0
1949	64.5	119.4	12.7	6.9	25.6	26,354	3,354
1950	63.5	117.6	13.3	7.2	28.2	2,197	292
1951	62.5	115.7	13.9	7.5	30.9	63,755	8,869
1952	61.5	113.9	14.5	7.9	33.7	10,610	1,543
1953	60.5	112.0	15.2	8.2	36.5	51	8
1954	59.5	110.2	15.9	8.6	39.3	3,582	569
1955	58.5	108.3	16.6	9.0	42.2	18,406	3,053
1956	57.5	106.5	17.3	9.4	45.0	720,002	124,779
1957	56.5	104.6	18.1	9.8	47.9	120,901	21,887
1958	55.5	102.8	18.9	10.2	50.7	7,667	1,450
1959	54.5	100.9	19.7	10.7	53.4	26,766	5,285
1960	53.5	99.1	20.6	11.1	56.1	199,370	41,101
1961	52.5	97.2	21.5	11.6	58.6	152,069	32,723
1962	51.5	95.4	22.5	12.1	61.1	142,390	31,972
1963	50.5	93.5	23.4	12.6	63.5	68,259	15,988
1964	49.5	91.7	24.4	13.2	65.9	41,169	10,054
1965	48.5	89.8	25.5	13.7	68.1	0	0
1966	47.5	88.0	26.5	14.3	70.2	129,639	34,373
1967	46.5	86.1	27.6	14.9	72.2	24,778	6,841
1968	45.5	84.3	28.7	15.5	74.0	12,565	3,610
1969	44.5	82.4	29.9	16.1	75.8	279,865	83,628
1970	43.5	80.6	31.1	16.8	77.5	2,362	734
1971	42.5	78.7	32.3	17.4	79.1	4,319	1,394
1972	41.5	76.9	33.5	18.1	80.6	87,093	29,173
1973	40.5	75.0	34.8	18.8	82.1	6,242,886	2,169,489
1974	39.5	73.1	36.0	19.5	83.4	3,263,992	1,176,092
1975	38.5	71.3	37.3	20.2	84.7	6,006,048	2,242,437
1976	37.5	69.4	38.7	20.9	85.8	10,167,995	3,931,208
1977	36.5	67.6	40.0	21.6	86.9	2,927,181	1,171,176
1978	35.5	65.7	41.4	22.3	88.0	1,061,950	439,425
1979	34.5	63.9	42.8	23.1	89.0	1,108,605	474,129
1980	33.5	62.0	44.2	23.9	89.9	2,762,192	1,220,260
1981	32.5	60.2	45.6	24.6	90.7	3,865,960	1,763,129
1982	31.5	58.3	47.1	25.4	91.5	2,379,679	1,119,747
1983	30.5	56.5	48.5	26.2	92.3	4,581,089	2,222,785
1984	29.5	54.6	50.0	27.0	92.9	715,329	357,702
1985	28.5	52.8	51.5	27.8	93.6	81,599	42,029
1986	27.5	50.9	53.0	28.6	94.2	115,156	61,063

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ACCOUNT G353X Proposed curve selection at 12/31/13  
IOWA CURVE: 54 - R3

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1987	26.5	49.1	54.6	29.5	94.7	418,720	228,466
1988	25.5	47.2	56.1	30.3	95.2	688,490	386,358
1989	24.5	45.4	57.7	31.2	95.7	631,963	364,558
1990	23.5	43.5	59.3	32.0	96.2	0	0
1991	22.5	41.7	60.9	32.9	96.6	1,191,981	725,602
1992	21.5	39.8	62.5	33.7	96.9	1,005,877	628,572
1993	20.5	38.0	64.1	34.6	97.3	3,487,507	2,236,225
1994	19.5	36.1	65.8	35.5	97.6	806,952	530,708
1995	18.5	34.3	67.4	36.4	97.9	2,648,077	1,785,518
1996	17.5	32.4	69.1	37.3	98.1	7,006,202	4,841,304
1997	16.5	30.6	70.8	38.2	98.3	249,026	176,277
1998	15.5	28.7	72.5	39.1	98.6	477,618	346,201
1999	14.5	26.9	74.2	40.1	98.7	567,527	421,079
2000	13.5	25.0	75.9	41.0	98.9	351,903	267,154
2001	12.5	23.1	77.7	41.9	99.1	2,497,745	1,939,503
2002	11.5	21.3	79.4	42.9	99.2	1,126,294	894,203
2003	10.5	19.4	81.1	43.8	99.3	1,827,416	1,482,880
2004	9.5	17.6	82.9	44.8	99.4	2,321,245	1,924,503
2005	8.5	15.7	84.7	45.7	99.5	996,927	844,185
2006	7.5	13.9	86.5	46.7	99.6	614,406	531,199
2007	6.5	12.0	88.2	47.7	99.7	1,231,791	1,086,973
2008	5.5	10.2	90.0	48.6	99.8	1,038,899	935,388
2009	4.5	8.3	91.8	49.6	99.8	1,164,228	1,069,181
2010	3.5	6.5	93.6	50.6	99.9	4,658,555	4,362,340
2011	2.5	4.6	95.5	51.5	99.9	6,956,521	6,640,160
2012	1.5	2.8	97.3	52.5	100.0	9,137,630	8,887,993
2013	0.5	0.9	99.1	53.5	100.0	5,138,507	5,091,660
						----- 105,717,592	----- 67,486,856

Weighted Age Dollar-Years = 2,297,036,288  
 Average Age of Survivors = 21.73  
 Weighted Remaining Life Dollar-Years = 3,644,290,304  
 Average Remaining Life = 34.47

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ACCOUNT G3540 Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1923	90.5	220.7	26.2	10.7	3.2	35	9
1924	89.5	218.3	26.5	10.9	3.4	0	0
1925	88.5	215.9	26.9	11.0	3.7	0	0
1926	87.5	213.4	27.2	11.2	4.0	0	0
1927	86.5	211.0	27.6	11.3	4.3	0	0
1928	85.5	208.5	27.9	11.5	4.7	0	0
1929	84.5	206.1	28.3	11.6	5.0	0	0
1930	83.5	203.7	28.7	11.8	5.4	0	0
1931	82.5	201.2	29.1	11.9	5.8	0	0
1932	81.5	198.8	29.5	12.1	6.2	0	0
1933	80.5	196.3	29.9	12.3	6.6	0	0
1934	79.5	193.9	30.3	12.4	7.1	0	0
1935	78.5	191.5	30.7	12.6	7.6	328	101
1936	77.5	189.0	31.2	12.8	8.1	1,212	378
1937	76.5	186.6	31.6	12.9	8.6	48	15
1938	75.5	184.1	32.0	13.1	9.2	803	257
1939	74.5	181.7	32.5	13.3	9.8	17,754	5,765
1940	73.5	179.3	32.9	13.5	10.4	29	10
1941	72.5	176.8	33.4	13.7	11.0	34,885	11,650
1942	71.5	174.4	33.9	13.9	11.7	653	221
1943	70.5	172.0	34.3	14.1	12.4	1,356	466
1944	69.5	169.5	34.8	14.3	13.1	984	343
1945	68.5	167.1	35.3	14.5	13.8	38,347	13,547
1946	67.5	164.6	35.8	14.7	14.6	20,153	7,220
1947	66.5	162.2	36.3	14.9	15.4	96,814	35,181
1948	65.5	159.8	36.9	15.1	16.2	93,993	34,642
1949	64.5	157.3	37.4	15.3	17.1	21,158	7,909
1950	63.5	154.9	37.9	15.5	18.0	100,217	37,996
1951	62.5	152.4	38.5	15.8	18.9	1,994	767
1952	61.5	150.0	39.0	16.0	19.8	34,559	13,479
1953	60.5	147.6	39.6	16.2	20.8	167,795	66,376
1954	59.5	145.1	40.1	16.5	21.8	5,423	2,176
1955	58.5	142.7	40.7	16.7	22.9	127,785	52,001
1956	57.5	140.2	41.3	16.9	23.9	1,107,219	456,997
1957	56.5	137.8	41.9	17.2	25.0	20,163	8,441
1958	55.5	135.4	42.5	17.4	26.1	5,434	2,307
1959	54.5	132.9	43.1	17.7	27.3	8,279	3,565
1960	53.5	130.5	43.7	17.9	28.4	39,549	17,273
1961	52.5	128.0	44.3	18.2	29.6	71,433	31,644
1962	51.5	125.6	44.9	18.4	30.9	67,444	30,301
1963	50.5	123.2	45.6	18.7	32.1	8,099	3,690
1964	49.5	120.7	46.2	18.9	33.4	231,537	107,000
1965	48.5	118.3	46.9	19.2	34.7	1,407,681	659,764
1966	47.5	115.9	47.5	19.5	36.0	404,152	192,109
1967	46.5	113.4	48.2	19.8	37.4	34,511	16,637
1968	45.5	111.0	48.9	20.0	38.8	19,857	9,708
1969	44.5	108.5	49.6	20.3	40.2	40,255	19,959
1970	43.5	106.1	50.3	20.6	41.6	12,700	6,386

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1971	42.5	103.7	51.0	20.9	43.0	48,979	24,977
1972	41.5	101.2	51.7	21.2	44.5	5,788	2,993
1973	40.5	98.8	52.4	21.5	46.0	5,467,109	2,867,273
1974	39.5	96.3	53.2	21.8	47.5	6,165,036	3,278,936
1975	38.5	93.9	53.9	22.1	49.0	346,439	186,857
1976	37.5	91.5	54.7	22.4	50.5	8,836,518	4,833,277
1977	36.5	89.0	55.5	22.7	52.1	909,827	504,660
1978	35.5	86.6	56.2	23.1	53.7	17,478	9,831
1979	34.5	84.1	57.0	23.4	55.2	340,592	194,275
1980	33.5	81.7	57.8	23.7	56.8	239,526	138,549
1981	32.5	79.3	58.7	24.0	58.5	173,332	101,671
1982	31.5	76.8	59.5	24.4	60.1	116,545	69,322
1983	30.5	74.4	60.3	24.7	61.7	1,469,020	886,071
1984	29.5	72.0	61.2	25.1	63.3	1,227,757	750,954
1985	28.5	69.5	62.0	25.4	65.0	924,593	573,466
1986	27.5	67.1	62.9	25.8	66.6	372,072	234,013
1987	26.5	64.6	63.8	26.1	68.3	3,532,334	2,252,829
1988	25.5	62.2	64.7	26.5	70.0	2,362,479	1,527,872
1989	24.5	59.8	65.6	26.9	71.6	463,844	304,188
1990	23.5	57.3	66.5	27.3	73.3	315,954	210,112
1991	22.5	54.9	67.4	27.7	74.9	1,033,582	697,045
1992	21.5	52.4	68.4	28.0	76.6	588,501	402,541
1993	20.5	50.0	69.4	28.4	78.2	955,447	662,968
1994	19.5	47.6	70.4	28.9	79.8	859,403	605,073
1995	18.5	45.1	71.5	29.3	81.4	515,186	368,137
1996	17.5	42.7	72.5	29.7	83.0	3,303,110	2,396,283
1997	16.5	40.2	73.7	30.2	84.5	982,582	723,924
1998	15.5	37.8	74.8	30.7	85.9	277,978	208,063
1999	14.5	35.4	76.1	31.2	87.3	3,266,124	2,484,480
2000	13.5	32.9	77.3	31.7	88.7	3,734,876	2,888,350
2001	12.5	30.5	78.7	32.2	89.9	9,488,414	7,462,849
2002	11.5	28.0	80.0	32.8	91.2	5,569,527	4,456,696
2003	10.5	25.6	81.4	33.4	92.3	7,027,966	5,723,619
2004	9.5	23.2	82.9	34.0	93.4	2,992,761	2,481,417
2005	8.5	20.7	84.4	34.6	94.4	3,719,189	3,140,577
2006	7.5	18.3	86.0	35.3	95.4	4,578,908	3,939,064
2007	6.5	15.9	87.7	35.9	96.3	4,350,419	3,813,846
2008	5.5	13.4	89.4	36.6	97.1	6,542,819	5,847,020
2009	4.5	11.0	91.1	37.4	97.8	6,472,484	5,897,949
2010	3.5	8.5	92.9	38.1	98.5	6,132,649	5,700,203
2011	2.5	6.1	94.8	38.9	99.0	7,878,253	7,471,854
2012	1.5	3.7	96.8	39.7	99.5	9,271,047	8,976,083
2013	0.5	1.2	98.9	40.5	99.9	10,556,562	10,440,411
						-----	-----
						137,677,647	107,596,864

Weighted Age Dollar-Years = 2,155,428,608  
Average Age of Survivors = 15.66

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Weighted Remaining Life Dollar-Years = 4,411,471,360  
Average Remaining Life = 32.04

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ACCOUNT G3550 Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1941	72.5	329.5	21.2	4.7	0.0	1,028	218
1942	71.5	325.0	19.8	4.4	0.1	0	0
1943	70.5	320.5	19.0	4.2	0.1	0	0
1944	69.5	315.9	18.5	4.1	0.1	0	0
1945	68.5	311.4	18.3	4.0	0.1	25,767	4,728
1946	67.5	306.8	18.4	4.0	0.2	10,393	1,911
1947	66.5	302.3	18.6	4.1	0.2	0	0
1948	65.5	297.7	18.9	4.2	0.3	3,500	661
1949	64.5	293.2	19.3	4.2	0.3	25,966	5,003
1950	63.5	288.6	19.7	4.3	0.4	3,282	647
1951	62.5	284.1	20.2	4.4	0.5	22,123	4,474
1952	61.5	279.5	20.8	4.6	0.6	27,204	5,649
1953	60.5	275.0	21.3	4.7	0.7	3,679	785
1954	59.5	270.5	22.0	4.8	0.9	426	94
1955	58.5	265.9	22.6	5.0	1.0	0	0
1956	57.5	261.4	23.2	5.1	1.2	14,497	3,369
1957	56.5	256.8	23.9	5.3	1.5	4,349	1,040
1958	55.5	252.3	24.6	5.4	1.7	0	0
1959	54.5	247.7	25.3	5.6	2.0	0	0
1960	53.5	243.2	26.0	5.7	2.3	0	0
1961	52.5	238.6	26.8	5.9	2.7	7,086	1,897
1962	51.5	234.1	27.5	6.1	3.1	5,548	1,527
1963	50.5	229.5	28.3	6.2	3.5	3,400	962
1964	49.5	225.0	29.1	6.4	4.0	29,873	8,686
1965	48.5	220.5	29.9	6.6	4.6	392	117
1966	47.5	215.9	30.7	6.7	5.2	2,760	847
1967	46.5	211.4	31.5	6.9	5.8	7,166	2,258
1968	45.5	206.8	32.3	7.1	6.5	1,746	565
1969	44.5	202.3	33.2	7.3	7.3	19,562	6,495
1970	43.5	197.7	34.1	7.5	8.2	3,715	1,266
1971	42.5	193.2	35.0	7.7	9.1	4,133	1,445
1972	41.5	188.6	35.9	7.9	10.1	3,367	1,207
1973	40.5	184.1	36.8	8.1	11.1	0	0
1974	39.5	179.5	37.7	8.3	12.3	4,209	1,587
1975	38.5	175.0	38.7	8.5	13.5	0	0
1976	37.5	170.5	39.6	8.7	14.7	278,333	110,332
1977	36.5	165.9	40.6	8.9	16.1	0	0
1978	35.5	161.4	41.6	9.2	17.6	51,562	21,470
1979	34.5	156.8	42.7	9.4	19.1	0	0
1980	33.5	152.3	43.7	9.6	20.7	0	0
1981	32.5	147.7	44.8	9.9	22.4	0	0
1982	31.5	143.2	45.9	10.1	24.2	0	0
1983	30.5	138.6	47.0	10.3	26.0	188,827	88,728
1984	29.5	134.1	48.1	10.6	28.0	0	0
1985	28.5	129.5	49.3	10.8	30.0	0	0
1986	27.5	125.0	50.5	11.1	32.1	22,584	11,397
1987	26.5	120.5	51.7	11.4	34.2	0	0
1988	25.5	115.9	52.9	11.6	36.5	20,338	10,760



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ACCOUNT G3550 Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1989	24.5	111.4	54.2	11.9	38.8	32,508	17,609
1990	23.5	106.8	55.5	12.2	41.1	0	0
1991	22.5	102.3	56.8	12.5	43.6	0	0
1992	21.5	97.7	58.1	12.8	46.1	0	0
1993	20.5	93.2	59.5	13.1	48.6	0	0
1994	19.5	88.6	60.9	13.4	51.2	0	0
1995	18.5	84.1	62.3	13.7	53.9	0	0
1996	17.5	79.5	63.8	14.0	56.6	0	0
1997	16.5	75.0	65.3	14.4	59.3	0	0
1998	15.5	70.5	66.8	14.7	62.1	0	0
1999	14.5	65.9	68.4	15.1	64.9	0	0
2000	13.5	61.4	70.0	15.4	67.7	69,760	48,851
2001	12.5	56.8	71.7	15.8	70.5	0	0
2002	11.5	52.3	73.4	16.1	73.3	0	0
2003	10.5	47.7	75.1	16.5	76.2	172,559	129,577
2004	9.5	43.2	76.9	16.9	79.0	13,636	10,481
2005	8.5	38.6	78.7	17.3	81.8	2,030,876	1,598,360
2006	7.5	34.1	80.6	17.7	84.5	386,535	311,609
2007	6.5	29.5	82.6	18.2	87.2	349,156	288,477
2008	5.5	25.0	84.7	18.6	89.8	215,991	183,019
2009	4.5	20.5	87.0	19.1	92.2	1,003,001	872,412
2010	3.5	15.9	89.4	19.7	94.5	354,628	316,974
2011	2.5	11.4	92.0	20.2	96.5	0	0
2012	1.5	6.8	94.8	20.9	98.3	719,932	682,818
2013	0.5	2.3	98.1	21.6	99.6	71,561	70,203
						-----	-----
						6,216,958	4,830,515

Weighted Age Dollar-Years = 66,756,956  
 Average Age of Survivors = 10.74  
 Weighted Remaining Life Dollar-Years = 106,271,328  
 Average Remaining Life = 17.09

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ACCOUNT G356X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1959	54.5	139.7	11.3	4.4	9.7	2,250	253
1960	53.5	137.2	11.9	4.6	11.5	8,997	1,067
1961	52.5	134.6	12.5	4.9	13.5	0	0
1962	51.5	132.1	13.1	5.1	15.7	0	0
1963	50.5	129.5	13.8	5.4	18.1	0	0
1964	49.5	126.9	14.4	5.6	20.7	0	0
1965	48.5	124.4	15.1	5.9	23.5	0	0
1966	47.5	121.8	15.9	6.2	26.5	0	0
1967	46.5	119.2	16.6	6.5	29.6	0	0
1968	45.5	116.7	17.4	6.8	32.8	0	0
1969	44.5	114.1	18.3	7.1	36.1	0	0
1970	43.5	111.5	19.2	7.5	39.5	3,754	720
1971	42.5	109.0	20.1	7.8	42.9	30,906	6,220
1972	41.5	106.4	21.1	8.2	46.2	463,153	97,877
1973	40.5	103.8	22.2	8.7	49.5	1,401,996	311,173
1974	39.5	101.3	23.3	9.1	52.8	296,257	69,071
1975	38.5	98.7	24.5	9.6	55.9	146,397	35,855
1976	37.5	96.2	25.7	10.0	59.0	10,967,512	2,821,442
1977	36.5	93.6	27.0	10.5	61.9	237,478	64,159
1978	35.5	91.0	28.4	11.1	64.7	31,240	8,861
1979	34.5	88.5	29.8	11.6	67.3	175,858	52,344
1980	33.5	85.9	31.2	12.2	69.8	2,850,509	889,871
1981	32.5	83.3	32.7	12.8	72.2	44,765	14,648
1982	31.5	80.8	34.3	13.4	74.4	131,110	44,939
1983	30.5	78.2	35.9	14.0	76.5	77,084	27,655
1984	29.5	75.6	37.5	14.6	78.4	141,716	53,173
1985	28.5	73.1	39.2	15.3	80.2	8,818,524	3,457,503
1986	27.5	70.5	40.9	16.0	81.9	60,316	24,691
1987	26.5	67.9	42.7	16.7	83.5	91,646	39,135
1988	25.5	65.4	44.5	17.4	85.0	1,156,310	514,651
1989	24.5	62.8	46.3	18.1	86.3	14,542	6,740
1990	23.5	60.3	48.2	18.8	87.6	111,931	53,978
1991	22.5	57.7	50.1	19.6	88.8	1,231,584	617,444
1992	21.5	55.1	52.1	20.3	89.9	5,131,849	2,672,459
1993	20.5	52.6	54.1	21.1	90.9	1,368,700	739,787
1994	19.5	50.0	56.1	21.9	91.8	3,087,551	1,730,705
1995	18.5	47.4	58.1	22.7	92.7	3,453,991	2,006,418
1996	17.5	44.9	60.2	23.5	93.4	3,948,334	2,375,051
1997	16.5	42.3	62.2	24.3	94.2	1,419,485	883,567
1998	15.5	39.7	64.4	25.1	94.8	0	0
1999	14.5	37.2	66.5	25.9	95.4	944,359	628,101
2000	13.5	34.6	68.7	26.8	96.0	3,185,828	2,188,108
2001	12.5	32.1	70.9	27.6	96.5	4,261,885	3,020,748
2002	11.5	29.5	73.1	28.5	97.0	4,275,850	3,125,582
2003	10.5	26.9	75.3	29.4	97.4	4,942,575	3,723,763
2004	9.5	24.4	77.6	30.3	97.8	2,635,104	2,044,973
2005	8.5	21.8	79.9	31.2	98.1	1,570,564	1,254,718
2006	7.5	19.2	82.2	32.1	98.4	2,161,549	1,776,664

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ACCOUNT G356X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2007	6.5	16.7	84.5	33.0	98.7	3,389,921	2,865,062
2008	5.5	14.1	86.9	33.9	99.0	3,012,608	2,616,671
2009	4.5	11.5	89.2	34.8	99.2	6,034,175	5,383,368
2010	3.5	9.0	91.6	35.7	99.4	23,228,815	21,274,554
2011	2.5	6.4	94.0	36.7	99.6	8,208,674	7,714,053
2012	1.5	3.8	96.4	37.6	99.8	9,855,316	9,498,072
2013	0.5	1.3	98.8	38.5	99.9	4,872,159	4,813,148
						-----	-----
						129,485,127	91,549,040

Weighted Age Dollar-Years = 1,751,208,960  
 Average Age of Survivors = 13.52  
 Weighted Remaining Life Dollar-Years = 3,570,412,544  
 Average Remaining Life = 27.57

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ACCOUNT G357X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1929	84.5	228.4	0.0	0.0	0.0	6,169	0
1930	83.5	225.7	0.0	0.0	0.0	0	0
1931	82.5	223.0	0.0	0.0	0.0	0	0
1932	81.5	220.3	0.0	0.0	0.0	0	0
1933	80.5	217.6	0.0	0.0	0.0	0	0
1934	79.5	214.9	0.0	0.0	0.0	0	0
1935	78.5	212.2	0.0	0.0	0.0	0	0
1936	77.5	209.5	0.0	0.0	0.0	0	0
1937	76.5	206.8	0.0	0.0	0.0	0	0
1938	75.5	204.1	0.0	0.0	0.0	182	0
1939	74.5	201.4	0.0	0.0	0.0	0	0
1940	73.5	198.6	0.0	0.0	0.0	0	0
1941	72.5	195.9	0.0	0.0	0.0	0	0
1942	71.5	193.2	0.0	0.0	0.0	5,102	0
1943	70.5	190.5	0.0	0.0	0.0	0	0
1944	69.5	187.8	0.0	0.0	0.0	0	0
1945	68.5	185.1	0.0	0.0	0.0	645	0
1946	67.5	182.4	0.0	0.0	0.0	0	0
1947	66.5	179.7	1.1	0.4	0.0	0	0
1948	65.5	177.0	2.1	0.8	0.1	0	0
1949	64.5	174.3	2.9	1.1	0.2	0	0
1950	63.5	171.6	3.6	1.3	0.3	0	0
1951	62.5	168.9	4.4	1.6	0.5	0	0
1952	61.5	166.2	5.2	1.9	0.7	43,367	2,235
1953	60.5	163.5	5.9	2.2	1.1	0	0
1954	59.5	160.8	6.5	2.4	1.5	349	23
1955	58.5	158.1	7.2	2.7	2.0	0	0
1956	57.5	155.4	7.8	2.9	2.7	0	0
1957	56.5	152.7	8.4	3.1	3.4	2,147	180
1958	55.5	150.0	9.0	3.3	4.4	0	0
1959	54.5	147.3	9.6	3.5	5.5	0	0
1960	53.5	144.6	10.2	3.8	6.8	0	0
1961	52.5	141.9	10.8	4.0	8.4	0	0
1962	51.5	139.2	11.4	4.2	10.1	397	45
1963	50.5	136.5	12.0	4.5	12.0	0	0
1964	49.5	133.8	12.7	4.7	14.2	0	0
1965	48.5	131.1	13.4	4.9	16.6	0	0
1966	47.5	128.4	14.0	5.2	19.2	0	0
1967	46.5	125.7	14.8	5.5	22.1	0	0
1968	45.5	123.0	15.5	5.7	25.1	0	0
1969	44.5	120.3	16.3	6.0	28.3	0	0
1970	43.5	117.6	17.1	6.3	31.7	0	0
1971	42.5	114.9	18.0	6.7	35.1	0	0
1972	41.5	112.2	19.0	7.0	38.7	0	0
1973	40.5	109.5	19.9	7.4	42.2	0	0
1974	39.5	106.8	21.0	7.8	45.8	0	0
1975	38.5	104.1	22.1	8.2	49.3	0	0
1976	37.5	101.4	23.3	8.6	52.7	54,792	12,758

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ACCOUNT G357X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1977	36.5	98.6	24.5	9.1	56.0	367,541	90,136
1978	35.5	95.9	25.8	9.6	59.2	14,277	3,687
1979	34.5	93.2	27.2	10.1	62.3	68,715	18,687
1980	33.5	90.5	28.6	10.6	65.2	210,676	60,306
1981	32.5	87.8	30.1	11.1	68.0	85,274	25,679
1982	31.5	85.1	31.7	11.7	70.6	205,781	65,151
1983	30.5	82.4	33.3	12.3	73.0	280,156	93,190
1984	29.5	79.7	34.9	12.9	75.3	0	0
1985	28.5	77.0	36.6	13.6	77.4	0	0
1986	27.5	74.3	38.4	14.2	79.4	2,212	849
1987	26.5	71.6	40.2	14.9	81.2	251,488	101,058
1988	25.5	68.9	42.0	15.6	82.9	96,340	40,491
1989	24.5	66.2	43.9	16.2	84.5	0	0
1990	23.5	63.5	45.8	17.0	86.0	15,816	7,251
1991	22.5	60.8	47.8	17.7	87.3	0	0
1992	21.5	58.1	49.8	18.4	88.6	1,249,385	622,466
1993	20.5	55.4	51.9	19.2	89.7	30,173	15,649
1994	19.5	52.7	53.9	20.0	90.8	26,273	14,172
1995	18.5	50.0	56.1	20.7	91.8	53,678	30,089
1996	17.5	47.3	58.2	21.5	92.7	32,408	18,862
1997	16.5	44.6	60.4	22.3	93.5	22,897	13,825
1998	15.5	41.9	62.6	23.2	94.3	0	0
1999	14.5	39.2	64.8	24.0	95.0	0	0
2000	13.5	36.5	67.1	24.8	95.6	217,406	145,870
2001	12.5	33.8	69.4	25.7	96.2	1,908,238	1,324,164
2002	11.5	31.1	71.7	26.5	96.7	115,375	82,742
2003	10.5	28.4	74.1	27.4	97.1	220,545	163,348
2004	9.5	25.7	76.4	28.3	97.6	50,123	38,314
2005	8.5	23.0	78.8	29.2	98.0	0	0
2006	7.5	20.3	81.3	30.1	98.3	121,274	98,544
2007	6.5	17.6	83.7	31.0	98.6	2,026,745	1,696,363
2008	5.5	14.9	86.2	31.9	98.9	3,915,425	3,373,522
2009	4.5	12.2	88.6	32.8	99.1	4,171,256	3,697,387
2010	3.5	9.5	91.1	33.7	99.4	4,842,348	4,413,181
2011	2.5	6.8	93.7	34.7	99.6	2,710,550	2,538,455
2012	1.5	4.1	96.2	35.6	99.8	3,976,496	3,824,589
2013	0.5	1.4	98.7	36.5	99.9	1,573,071	1,552,990
						-----	-----
						28,975,092	24,186,258

Weighted Age Dollar-Years = 202,232,576  
 Average Age of Survivors = 6.98  
 Weighted Remaining Life Dollar-Years = 894,891,520  
 Average Remaining Life = 30.88

## SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G366X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1923	90.5	192.6	0.0	0.0	0.0	17	0
1924	89.5	190.4	0.0	0.0	0.0	0	0
1925	88.5	188.3	0.0	0.0	0.0	692	0
1926	87.5	186.2	0.0	0.0	0.0	0	0
1927	86.5	184.0	0.0	0.0	0.0	25	0
1928	85.5	181.9	0.0	0.0	0.0	4,286	0
1929	84.5	179.8	1.2	0.6	0.1	984	12
1930	83.5	177.7	1.9	0.9	0.1	2,073	40
1931	82.5	175.5	2.6	1.2	0.2	496	13
1932	81.5	173.4	3.2	1.5	0.4	0	0
1933	80.5	171.3	3.8	1.8	0.7	0	0
1934	79.5	169.1	4.3	2.0	1.0	0	0
1935	78.5	167.0	4.9	2.3	1.3	0	0
1936	77.5	164.9	5.5	2.6	1.8	9,227	512
1937	76.5	162.8	6.1	2.9	2.3	0	0
1938	75.5	160.6	6.8	3.2	2.9	4,154	281
1939	74.5	158.5	7.4	3.5	3.6	0	0
1940	73.5	156.4	8.0	3.8	4.4	0	0
1941	72.5	154.3	8.6	4.0	5.3	44,322	3,812
1942	71.5	152.1	9.2	4.3	6.3	0	0
1943	70.5	150.0	9.8	4.6	7.3	1,393	137
1944	69.5	147.9	10.5	4.9	8.5	50	5
1945	68.5	145.7	11.1	5.2	9.8	21,235	2,353
1946	67.5	143.6	11.7	5.5	11.2	116	14
1947	66.5	141.5	12.3	5.8	12.6	168,252	20,751
1948	65.5	139.4	13.0	6.1	14.2	478,525	62,056
1949	64.5	137.2	13.6	6.4	15.9	134,716	18,336
1950	63.5	135.1	14.3	6.7	17.7	62,486	8,912
1951	62.5	133.0	14.9	7.0	19.6	20,281	3,027
1952	61.5	130.9	15.6	7.3	21.5	37,829	5,901
1953	60.5	128.7	16.3	7.7	23.5	381,205	62,093
1954	59.5	126.6	17.0	8.0	25.7	140,169	23,820
1955	58.5	124.5	17.7	8.3	27.8	12,043	2,134
1956	57.5	122.3	18.5	8.7	30.0	80,368	14,836
1957	56.5	120.2	19.2	9.0	32.3	126,683	24,352
1958	55.5	118.1	20.0	9.4	34.6	846,344	169,328
1959	54.5	116.0	20.8	9.8	36.9	113,087	23,538
1960	53.5	113.8	21.6	10.2	39.2	183,182	39,649
1961	52.5	111.7	22.5	10.6	41.5	11,716	2,636
1962	51.5	109.6	23.4	11.0	43.9	67,386	15,755
1963	50.5	107.4	24.3	11.4	46.2	18,659	4,532
1964	49.5	105.3	25.2	11.9	48.5	150,794	38,027
1965	48.5	103.2	26.2	12.3	50.7	818,854	214,344
1966	47.5	101.1	27.2	12.8	52.9	25,906	7,036
1967	46.5	98.9	28.2	13.2	55.1	774,104	218,089
1968	45.5	96.8	29.2	13.7	57.2	310,067	90,578
1969	44.5	94.7	30.3	14.2	59.3	265,690	80,447
1970	43.5	92.6	31.4	14.7	61.3	341,645	107,180

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1971	42.5	90.4	32.5	15.3	63.3	13,576	4,411
1972	41.5	88.3	33.6	15.8	65.2	423,484	142,452
1973	40.5	86.2	34.8	16.4	67.1	47,975	16,701
1974	39.5	84.0	36.0	16.9	68.8	173,814	62,590
1975	38.5	81.9	37.2	17.5	70.6	12,561	4,677
1976	37.5	79.8	38.5	18.1	72.2	7,898	3,040
1977	36.5	77.7	39.8	18.7	73.8	10,279	4,087
1978	35.5	75.5	41.1	19.3	75.3	24,507	10,063
1979	34.5	73.4	42.4	19.9	76.8	28,233	11,968
1980	33.5	71.3	43.7	20.6	78.2	141,596	61,931
1981	32.5	69.1	45.1	21.2	79.5	333,272	150,339
1982	31.5	67.0	46.5	21.9	80.8	145,310	67,577
1983	30.5	64.9	47.9	22.5	82.0	255,851	122,615
1984	29.5	62.8	49.4	23.2	83.2	724,803	357,801
1985	28.5	60.6	50.8	23.9	84.3	279,017	141,819
1986	27.5	58.5	52.3	24.6	85.4	197,538	103,336
1987	26.5	56.4	53.8	25.3	86.4	598,388	322,033
1988	25.5	54.3	55.3	26.0	87.3	1,227,654	679,407
1989	24.5	52.1	56.9	26.7	88.3	2,400,148	1,365,373
1990	23.5	50.0	58.5	27.5	89.1	527,455	308,307
1991	22.5	47.9	60.0	28.2	89.9	3,678,209	2,208,266
1992	21.5	45.7	61.6	29.0	90.7	508,758	313,598
1993	20.5	43.6	63.3	29.7	91.5	1,467,671	928,475
1994	19.5	41.5	64.9	30.5	92.2	224,705	145,837
1995	18.5	39.4	66.6	31.3	92.8	260,745	173,550
1996	17.5	37.2	68.2	32.1	93.4	463,171	316,040
1997	16.5	35.1	69.9	32.9	94.0	266,515	186,363
1998	15.5	33.0	71.6	33.7	94.6	334,600	239,689
1999	14.5	30.9	73.4	34.5	95.1	20,695	15,182
2000	13.5	28.7	75.1	35.3	95.6	587,010	440,850
2001	12.5	26.6	76.9	36.1	96.1	67,790	52,102
2002	11.5	24.5	78.6	37.0	96.5	2,130,436	1,675,161
2003	10.5	22.3	80.4	37.8	96.9	858,749	690,580
2004	9.5	20.2	82.2	38.6	97.3	2,369,113	1,947,851
2005	8.5	18.1	84.0	39.5	97.7	400,911	336,903
2006	7.5	16.0	85.9	40.4	98.0	326,272	280,151
2007	6.5	13.8	87.7	41.2	98.4	84,157	73,813
2008	5.5	11.7	89.6	42.1	98.7	1,289,178	1,154,656
2009	4.5	9.6	91.4	43.0	98.9	1,417,531	1,296,123
2010	3.5	7.4	93.3	43.9	99.2	2,820,243	2,631,785
2011	2.5	5.3	95.2	44.7	99.5	410,957	391,282
2012	1.5	3.2	97.1	45.6	99.7	1,023,467	993,979
2013	0.5	1.1	99.0	46.5	99.9	910,800	902,027
						-----	-----
						35,154,103	22,599,324

Weighted Age Dollar-Years = 761,943,104  
 Average Age of Survivors = 21.67

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Weighted Remaining Life Dollar-Years = 1,062,168,256  
Average Remaining Life = 30.21



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ACCOUNT G367X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1923	90.5	141.4	6.8	4.3	4.6	1,200	81
1924	89.5	139.8	7.2	4.6	5.4	1,208	87
1925	88.5	138.3	7.6	4.9	6.3	8,965	681
1926	87.5	136.7	8.0	5.1	7.4	0	0
1927	86.5	135.2	8.4	5.4	8.5	0	0
1928	85.5	133.6	8.8	5.6	9.7	0	0
1929	84.5	132.0	9.2	5.9	11.0	1,793	165
1930	83.5	130.5	9.6	6.2	12.5	1,286	124
1931	82.5	128.9	10.0	6.4	14.0	1,732,946	173,896
1932	81.5	127.3	10.5	6.7	15.7	277,708	29,029
1933	80.5	125.8	10.9	7.0	17.4	18,272	1,988
1934	79.5	124.2	11.3	7.2	19.3	2,853	323
1935	78.5	122.7	11.8	7.5	21.3	10,589	1,246
1936	77.5	121.1	12.2	7.8	23.3	0	0
1937	76.5	119.5	12.7	8.1	25.4	2,598	330
1938	75.5	118.0	13.2	8.4	27.6	4,491	592
1939	74.5	116.4	13.7	8.8	29.9	27,081	3,708
1940	73.5	114.8	14.2	9.1	32.2	45,506	6,467
1941	72.5	113.3	14.8	9.4	34.6	148,683	21,932
1942	71.5	111.7	15.3	9.8	37.0	10,152	1,554
1943	70.5	110.2	15.9	10.2	39.4	1,525	242
1944	69.5	108.6	16.5	10.6	41.8	1,350,439	222,637
1945	68.5	107.0	17.1	10.9	44.2	1,262,329	215,941
1946	67.5	105.5	17.7	11.4	46.6	205,017	36,389
1947	66.5	103.9	18.4	11.8	49.0	11,912,052	2,193,466
1948	65.5	102.3	19.1	12.2	51.3	861,676	164,597
1949	64.5	100.8	19.8	12.7	53.6	2,923,207	579,163
1950	63.5	99.2	20.5	13.1	55.9	5,758,409	1,183,156
1951	62.5	97.7	21.3	13.6	58.0	5,479,287	1,167,317
1952	61.5	96.1	22.1	14.1	60.2	1,424,741	314,641
1953	60.5	94.5	22.9	14.6	62.2	4,141,848	948,016
1954	59.5	93.0	23.7	15.2	64.2	4,166,095	987,962
1955	58.5	91.4	24.6	15.7	66.2	2,679,967	658,334
1956	57.5	89.8	25.4	16.3	68.0	9,158,794	2,329,667
1957	56.5	88.3	26.3	16.9	69.8	21,633,441	5,696,261
1958	55.5	86.7	27.2	17.4	71.5	16,384,472	4,464,192
1959	54.5	85.2	28.2	18.0	73.1	3,154,049	888,903
1960	53.5	83.6	29.1	18.7	74.7	33,970,904	9,899,469
1961	52.5	82.0	30.1	19.3	76.2	759,663	228,791
1962	51.5	80.5	31.1	19.9	77.6	3,856,298	1,199,923
1963	50.5	78.9	32.1	20.6	79.0	446,779	143,556
1964	49.5	77.3	33.2	21.2	80.3	3,265,172	1,082,955
1965	48.5	75.8	34.2	21.9	81.5	13,362,180	4,572,446
1966	47.5	74.2	35.3	22.6	82.6	5,346,866	1,886,882
1967	46.5	72.7	36.4	23.3	83.7	5,225,750	1,900,963
1968	45.5	71.1	37.5	24.0	84.8	10,897,286	4,084,266
1969	44.5	69.5	38.6	24.7	85.8	4,600,885	1,775,938
1970	43.5	68.0	39.7	25.4	86.7	6,748,826	2,681,571

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1971	42.5	66.4	40.9	26.2	87.6	24,919,993	10,188,531
1972	41.5	64.8	42.0	26.9	88.5	6,201,869	2,607,843
1973	40.5	63.3	43.2	27.7	89.3	2,421,161	1,046,640
1974	39.5	61.7	44.4	28.4	90.0	1,691,295	751,309
1975	38.5	60.2	45.6	29.2	90.7	164,828	75,209
1976	37.5	58.6	46.8	30.0	91.4	649,767	304,415
1977	36.5	57.0	48.1	30.8	92.0	6,797,829	3,268,588
1978	35.5	55.5	49.3	31.6	92.6	1,109,335	547,240
1979	34.5	53.9	50.6	32.4	93.2	2,342,177	1,184,892
1980	33.5	52.3	51.9	33.2	93.7	9,436,590	4,893,999
1981	32.5	50.8	53.1	34.0	94.2	7,400,568	3,933,117
1982	31.5	49.2	54.4	34.8	94.7	1,764,308	960,537
1983	30.5	47.7	55.8	35.7	95.1	11,241,263	6,267,153
1984	29.5	46.1	57.1	36.5	95.5	4,160,821	2,374,623
1985	28.5	44.5	58.4	37.4	95.9	11,885,645	6,941,597
1986	27.5	43.0	59.7	38.2	96.3	14,069,676	8,405,990
1987	26.5	41.4	61.1	39.1	96.6	15,628,765	9,549,184
1988	25.5	39.8	62.5	40.0	96.9	13,696,729	8,555,594
1989	24.5	38.3	63.8	40.9	97.2	30,718,589	19,610,762
1990	23.5	36.7	65.2	41.7	97.5	72,642,014	47,381,240
1991	22.5	35.2	66.6	42.6	97.7	34,936,555	23,275,136
1992	21.5	33.6	68.0	43.5	98.0	7,735,934	5,262,512
1993	20.5	32.0	69.4	44.4	98.2	21,577,319	14,983,553
1994	19.5	30.5	70.9	45.4	98.4	18,733,086	13,275,348
1995	18.5	28.9	72.3	46.3	98.5	5,547,887	4,011,029
1996	17.5	27.3	73.7	47.2	98.7	38,138,163	28,123,106
1997	16.5	25.8	75.2	48.1	98.9	6,610,854	4,970,675
1998	15.5	24.2	76.6	49.1	99.0	5,483,195	4,202,713
1999	14.5	22.7	78.1	50.0	99.1	3,239,552	2,530,490
2000	13.5	21.1	79.6	50.9	99.2	2,442,142	1,943,565
2001	12.5	19.5	81.1	51.9	99.3	23,984,089	19,442,438
2002	11.5	18.0	82.5	52.8	99.4	50,692,180	41,846,040
2003	10.5	16.4	84.0	53.8	99.5	5,593,964	4,701,255
2004	9.5	14.8	85.5	54.7	99.6	39,828,281	34,068,800
2005	8.5	13.3	87.0	55.7	99.7	58,105,706	50,576,744
2006	7.5	11.7	88.6	56.7	99.7	76,843,292	68,045,648
2007	6.5	10.2	90.1	57.6	99.8	48,161,547	43,376,480
2008	5.5	8.6	91.6	58.6	99.8	76,110,346	69,703,880
2009	4.5	7.0	93.1	59.6	99.9	87,047,809	81,045,616
2010	3.5	5.5	94.6	60.6	99.9	47,423,310	44,877,224
2011	2.5	3.9	96.2	61.5	99.9	97,666,801	93,917,288
2012	1.5	2.3	97.7	62.5	100.0	104,257,976	101,854,120
2013	0.5	0.8	99.2	63.5	100.0	77,947,641	77,348,048
						-----	-----
						1,360,324,139	1,023,980,032

Weighted Age Dollar-Years =23,908,655,104  
Average Age of Survivors = 17.58

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Weighted Remaining Life Dollar-Years =65,534,722,048  
Average Remaining Life = 48.18

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1941	72.5	145.0	18.0	9.0	18.8	170	31
1942	71.5	143.0	18.7	9.3	20.2	0	0
1943	70.5	141.0	19.4	9.7	21.6	0	0
1944	69.5	139.0	20.1	10.1	23.0	387	78
1945	68.5	137.0	20.9	10.4	24.5	272	57
1946	67.5	135.0	21.6	10.8	26.0	0	0
1947	66.5	133.0	22.4	11.2	27.5	0	0
1948	65.5	131.0	23.2	11.6	29.0	476,576	110,480
1949	64.5	129.0	24.0	12.0	30.5	133,674	32,040
1950	63.5	127.0	24.8	12.4	32.0	229,526	56,847
1951	62.5	125.0	25.6	12.8	33.6	79,474	20,327
1952	61.5	123.0	26.4	13.2	35.2	187,421	49,474
1953	60.5	121.0	27.2	13.6	36.7	2,826,881	769,759
1954	59.5	119.0	28.1	14.0	38.3	956,745	268,601
1955	58.5	117.0	28.9	14.5	39.9	32,238	9,327
1956	57.5	115.0	29.8	14.9	41.4	67,878	20,227
1957	56.5	113.0	30.7	15.3	43.0	130,052	39,901
1958	55.5	111.0	31.6	15.8	44.5	2,073,067	654,559
1959	54.5	109.0	32.5	16.2	46.1	980,582	318,501
1960	53.5	107.0	33.4	16.7	47.6	51,071	17,058
1961	52.5	105.0	34.3	17.2	49.1	106,683	36,627
1962	51.5	103.0	35.3	17.6	50.7	162,779	57,425
1963	50.5	101.0	36.2	18.1	52.2	44,796	16,233
1964	49.5	99.0	37.2	18.6	53.6	437,562	162,812
1965	48.5	97.0	38.2	19.1	55.1	2,749,946	1,050,336
1966	47.5	95.0	39.2	19.6	56.5	104,723	41,045
1967	46.5	93.0	40.2	20.1	58.0	5,268,225	2,118,228
1968	45.5	91.0	41.2	20.6	59.4	1,332,573	549,484
1969	44.5	89.0	42.3	21.1	60.7	1,524,912	644,670
1970	43.5	87.0	43.3	21.7	62.1	209,333	90,706
1971	42.5	85.0	44.4	22.2	63.4	898,333	398,859
1972	41.5	83.0	45.5	22.7	64.7	9,023	4,104
1973	40.5	81.0	46.6	23.3	66.0	147,858	68,872
1974	39.5	79.0	47.7	23.8	67.3	3,410,842	1,626,662
1975	38.5	77.0	48.8	24.4	68.5	27,115	13,236
1976	37.5	75.0	50.0	25.0	69.7	64,462	32,202
1977	36.5	73.0	51.1	25.6	70.9	227,244	116,137
1978	35.5	71.0	52.3	26.1	72.0	21,146	11,054
1979	34.5	69.0	53.5	26.7	73.2	0	0
1980	33.5	67.0	54.6	27.3	74.3	13,731	7,503
1981	32.5	65.0	55.8	27.9	75.4	83,586	46,682
1982	31.5	63.0	57.1	28.5	76.4	49,720	28,373
1983	30.5	61.0	58.3	29.1	77.4	2,566,530	1,496,200
1984	29.5	59.0	59.5	29.8	78.4	3,033,675	1,806,209
1985	28.5	57.0	60.8	30.4	79.4	650,043	395,176
1986	27.5	55.0	62.1	31.0	80.4	5,081,109	3,153,198
1987	26.5	53.0	63.3	31.7	81.3	1,232,131	780,346
1988	25.5	51.0	64.6	32.3	82.2	4,602,986	2,974,413

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1989	24.5	49.0	65.9	33.0	83.1	10,271,878	6,770,740
1990	23.5	47.0	67.2	33.6	84.0	1,298,982	873,187
1991	22.5	45.0	68.5	34.3	84.8	4,751,648	3,256,562
1992	21.5	43.0	69.9	34.9	85.7	2,410,310	1,683,806
1993	20.5	41.0	71.2	35.6	86.5	27,154,466	19,331,136
1994	19.5	39.0	72.5	36.3	87.3	765,635	555,301
1995	18.5	37.0	73.9	36.9	88.1	2,978,553	2,200,372
1996	17.5	35.0	75.2	37.6	88.8	1,885,306	1,418,246
1997	16.5	33.0	76.6	38.3	89.6	1,319,160	1,010,280
1998	15.5	31.0	77.9	39.0	90.3	304,416	237,292
1999	14.5	29.0	79.3	39.7	91.1	743,909	590,074
2000	13.5	27.0	80.7	40.3	91.8	1,738,094	1,402,599
2001	12.5	25.0	82.1	41.0	92.5	10,318,694	8,469,630
2002	11.5	23.0	83.5	41.7	93.1	18,646,662	15,564,335
2003	10.5	21.0	84.9	42.4	93.8	16,137,417	13,695,172
2004	9.5	19.0	86.3	43.1	94.5	5,064,232	4,368,869
2005	8.5	17.0	87.7	43.8	95.1	9,842,229	8,629,627
2006	7.5	15.0	89.1	44.5	95.7	3,805,024	3,390,188
2007	6.5	13.0	90.5	45.3	96.4	7,135,320	6,459,147
2008	5.5	11.0	92.0	46.0	97.0	2,085,300	1,917,591
2009	4.5	9.0	93.4	46.7	97.5	2,169,785	2,026,577
2010	3.5	7.0	94.9	47.4	98.1	1,836,877	1,742,293
2011	2.5	5.0	96.3	48.2	98.7	2,705,082	2,605,280
2012	1.5	3.0	97.8	48.9	99.2	3,638,624	3,557,823
2013	0.5	1.0	99.3	49.6	99.7	25,372,816	25,184,392
						-----	-----
						206,667,499	157,034,592

Weighted Age Dollar-Years = 3,648,147,456  
 Average Age of Survivors = 17.65  
 Weighted Remaining Life Dollar-Years = 7,851,729,408  
 Average Remaining Life = 37.99

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1900	113.5	246.7	0.0	0.0	0.0	-394	0
1901	112.5	244.6	0.0	0.0	0.0	0	0
1902	111.5	242.4	0.0	0.0	0.0	0	0
1903	110.5	240.2	0.0	0.0	0.0	0	0
1904	109.5	238.0	0.0	0.0	0.0	0	0
1905	108.5	235.9	0.0	0.0	0.0	0	0
1906	107.5	233.7	0.0	0.0	0.0	0	0
1907	106.5	231.5	0.0	0.0	0.0	0	0
1908	105.5	229.3	0.0	0.0	0.0	0	0
1909	104.5	227.2	0.0	0.0	0.0	0	0
1910	103.5	225.0	0.0	0.0	0.0	0	0
1911	102.5	222.8	0.0	0.0	0.0	0	0
1912	101.5	220.7	0.0	0.0	0.0	0	0
1913	100.5	218.5	0.0	0.0	0.0	0	0
1914	99.5	216.3	0.0	0.0	0.0	0	0
1915	98.5	214.1	0.0	0.0	0.0	0	0
1916	97.5	212.0	0.0	0.0	0.0	1	0
1917	96.5	209.8	0.0	0.0	0.0	0	0
1918	95.5	207.6	0.0	0.0	0.0	0	0
1919	94.5	205.4	0.0	0.0	0.0	0	0
1920	93.5	203.3	0.0	0.0	0.0	243	0
1921	92.5	201.1	0.0	0.0	0.0	0	0
1922	91.5	198.9	0.5	0.2	0.0	0	0
1923	90.5	196.7	1.2	0.6	0.2	233	3
1924	89.5	194.6	2.0	0.9	0.4	349	7
1925	88.5	192.4	2.8	1.3	0.7	2,067	58
1926	87.5	190.2	3.6	1.7	1.1	895	32
1927	86.5	188.0	4.4	2.0	1.6	621	27
1928	85.5	185.9	5.2	2.4	2.1	160	8
1929	84.5	183.7	6.0	2.8	2.7	88	5
1930	83.5	181.5	6.8	3.1	3.3	47	3
1931	82.5	179.3	7.6	3.5	4.0	11,965	912
1932	81.5	177.2	8.4	3.9	4.8	585	49
1933	80.5	175.0	9.3	4.3	5.6	326	30
1934	79.5	172.8	10.1	4.6	6.4	91	9
1935	78.5	170.7	10.9	5.0	7.3	717	78
1936	77.5	168.5	11.7	5.4	8.2	25	3
1937	76.5	166.3	12.6	5.8	9.2	4,421	555
1938	75.5	164.1	13.4	6.2	10.2	6,337	848
1939	74.5	162.0	14.2	6.5	11.2	1,493	212
1940	73.5	159.8	15.1	6.9	12.3	585	88
1941	72.5	157.6	15.9	7.3	13.4	14,018	2,229
1942	71.5	155.4	16.7	7.7	14.5	5,604	939
1943	70.5	153.3	17.6	8.1	15.7	990	174
1944	69.5	151.1	18.5	8.5	16.8	6,830	1,260
1945	68.5	148.9	19.3	8.9	18.1	38,371	7,408
1946	67.5	146.7	20.2	9.3	19.3	1,506	304
1947	66.5	144.6	21.0	9.7	20.6	149,322	31,401

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1948	65.5	142.4	21.9	10.1	21.9	91,371	20,007
1949	64.5	140.2	22.8	10.5	23.2	115,095	26,205
1950	63.5	138.0	23.6	10.9	24.5	180,982	42,791
1951	62.5	135.9	24.5	11.3	25.9	228,864	56,124
1952	61.5	133.7	25.4	11.7	27.2	156,742	39,823
1953	60.5	131.5	26.3	12.1	28.6	66,672	17,532
1954	59.5	129.3	27.2	12.5	30.0	158,245	43,024
1955	58.5	127.2	28.1	12.9	31.5	290,036	81,459
1956	57.5	125.0	29.0	13.3	32.9	141,651	41,062
1957	56.5	122.8	29.9	13.8	34.3	604,169	180,619
1958	55.5	120.7	30.8	14.2	35.8	491,641	151,464
1959	54.5	118.5	31.7	14.6	37.3	199,902	63,420
1960	53.5	116.3	32.6	15.0	38.7	372,314	121,555
1961	52.5	114.1	33.6	15.4	40.2	124,331	41,747
1962	51.5	112.0	34.5	15.9	41.7	472,323	163,004
1963	50.5	109.8	35.5	16.3	43.2	190,302	67,464
1964	49.5	107.6	36.4	16.7	44.7	181,065	65,903
1965	48.5	105.4	37.3	17.2	46.2	399,406	149,176
1966	47.5	103.3	38.3	17.6	47.7	386,186	147,941
1967	46.5	101.1	39.3	18.1	49.2	251,556	98,795
1968	45.5	98.9	40.2	18.5	50.8	185,627	74,707
1969	44.5	96.7	41.2	19.0	52.3	591,027	243,651
1970	43.5	94.6	42.2	19.4	53.8	110,216	46,524
1971	42.5	92.4	43.2	19.9	55.3	560,285	242,075
1972	41.5	90.2	44.2	20.3	56.8	444,666	196,575
1973	40.5	88.0	45.2	20.8	58.3	430,495	194,658
1974	39.5	85.9	46.2	21.3	59.8	356,798	164,967
1975	38.5	83.7	47.3	21.7	61.3	284,762	134,585
1976	37.5	81.5	48.3	22.2	62.7	148,391	71,670
1977	36.5	79.3	49.3	22.7	64.2	163,008	80,433
1978	35.5	77.2	50.4	23.2	65.7	153,689	77,455
1979	34.5	75.0	51.5	23.7	67.1	196,899	101,328
1980	33.5	72.8	52.5	24.2	68.5	1,753,356	921,158
1981	32.5	70.7	53.6	24.7	70.0	475,325	254,881
1982	31.5	68.5	54.7	25.2	71.4	202,825	110,984
1983	30.5	66.3	55.8	25.7	72.8	823,804	459,910
1984	29.5	64.1	56.9	26.2	74.1	860,143	489,833
1985	28.5	62.0	58.1	26.7	75.5	1,264,340	734,338
1986	27.5	59.8	59.2	27.2	76.8	1,872,306	1,108,912
1987	26.5	57.6	60.4	27.8	78.1	608,749	367,605
1988	25.5	55.4	61.6	28.3	79.4	1,561,548	961,305
1989	24.5	53.3	62.7	28.9	80.7	1,264,030	793,178
1990	23.5	51.1	64.0	29.4	81.9	1,074,168	686,976
1991	22.5	48.9	65.2	30.0	83.2	1,230,235	801,808
1992	21.5	46.7	66.4	30.6	84.3	907,382	602,624
1993	20.5	44.6	67.7	31.1	85.5	271,779	183,912
1994	19.5	42.4	68.9	31.7	86.6	651,131	448,919
1995	18.5	40.2	70.2	32.3	87.7	1,612,154	1,132,363

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1996	17.5	38.0	71.6	32.9	88.8	2,041,850	1,461,035
1997	16.5	35.9	72.9	33.5	89.8	980,301	714,565
1998	15.5	33.7	74.3	34.2	90.8	208,574	154,874
1999	14.5	31.5	75.6	34.8	91.8	1,155,055	873,680
2000	13.5	29.3	77.1	35.4	92.7	900,826	694,101
2001	12.5	27.2	78.5	36.1	93.6	477,570	374,849
2002	11.5	25.0	80.0	36.8	94.4	2,539,261	2,030,386
2003	10.5	22.8	81.5	37.5	95.2	702,127	571,961
2004	9.5	20.7	83.0	38.2	96.0	1,338,230	1,110,683
2005	8.5	18.5	84.6	38.9	96.7	1,816,648	1,536,298
2006	7.5	16.3	86.2	39.6	97.3	1,332,942	1,148,703
2007	6.5	14.1	87.8	40.4	97.9	1,521,213	1,336,089
2008	5.5	12.0	89.5	41.2	98.4	2,645,775	2,368,749
2009	4.5	9.8	91.3	42.0	98.9	1,008,044	920,150
2010	3.5	7.6	93.1	42.8	99.3	2,430,364	2,262,387
2011	2.5	5.4	95.0	43.7	99.6	9,284,922	8,816,923
2012	1.5	3.3	96.9	44.6	99.8	4,944,218	4,791,152
2013	0.5	1.1	98.9	45.5	100.0	2,438,492	2,412,596
						-----	-----
						63,175,899	46,932,272

Weighted Age Dollar-Years = 1,103,746,432  
 Average Age of Survivors = 17.47  
 Weighted Remaining Life Dollar-Years = 2,158,884,608  
 Average Remaining Life = 34.17



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ACCOUNT G371X Proposed curve selection at 12/31/13  
 IOWA CURVE: 21 - L0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1926	87.5	416.7	0.0	0.0	0.0	604	0
1927	86.5	411.9	0.0	0.0	0.0	0	0
1928	85.5	407.1	0.0	0.0	0.0	0	0
1929	84.5	402.4	0.0	0.0	0.0	0	0
1930	83.5	397.6	0.0	0.0	0.0	0	0
1931	82.5	392.9	0.0	0.0	0.0	0	0
1932	81.5	388.1	0.0	0.0	0.0	43	0
1933	80.5	383.3	0.0	0.0	0.0	0	0
1934	79.5	378.6	0.0	0.0	0.0	0	0
1935	78.5	373.8	0.0	0.0	0.0	0	0
1936	77.5	369.0	0.0	0.0	0.0	44	0
1937	76.5	364.3	0.0	0.0	0.0	205	0
1938	75.5	359.5	0.0	0.0	0.0	0	0
1939	74.5	354.8	0.0	0.0	0.0	634	0
1940	73.5	350.0	0.0	0.0	0.0	35	0
1941	72.5	345.2	0.0	0.0	0.0	6,237	0
1942	71.5	340.5	0.0	0.0	0.0	0	0
1943	70.5	335.7	2.4	0.5	0.0	99	2
1944	69.5	331.0	5.8	1.2	0.0	0	0
1945	68.5	326.2	8.4	1.8	0.0	0	0
1946	67.5	321.4	10.4	2.2	0.0	0	0
1947	66.5	316.7	12.0	2.5	0.0	3,235	388
1948	65.5	311.9	13.3	2.8	0.1	33,838	4,512
1949	64.5	307.1	14.5	3.0	0.1	1,628	236
1950	63.5	302.4	15.5	3.3	0.1	1,400	217
1951	62.5	297.6	16.4	3.5	0.1	3,139	516
1952	61.5	292.9	17.3	3.6	0.2	1,517	262
1953	60.5	288.1	18.0	3.8	0.2	4,379	789
1954	59.5	283.3	18.7	3.9	0.3	8,667	1,622
1955	58.5	278.6	19.4	4.1	0.3	2,683	519
1956	57.5	273.8	20.0	4.2	0.4	3,519	702
1957	56.5	269.0	20.5	4.3	0.5	4,439	911
1958	55.5	264.3	21.1	4.4	0.6	9,143	1,926
1959	54.5	259.5	21.6	4.5	0.7	1,347	291
1960	53.5	254.8	22.1	4.6	0.9	1,221	270
1961	52.5	250.0	22.6	4.8	1.1	62	14
1962	51.5	245.2	23.2	4.9	1.3	592	137
1963	50.5	240.5	23.7	5.0	1.6	1,181	280
1964	49.5	235.7	24.3	5.1	1.9	0	0
1965	48.5	231.0	24.9	5.2	2.2	1,077	268
1966	47.5	226.2	25.5	5.3	2.6	1,701	433
1967	46.5	221.4	26.1	5.5	3.1	59	15
1968	45.5	216.7	26.8	5.6	3.6	3,629	971
1969	44.5	211.9	27.4	5.8	4.2	1,357	372
1970	43.5	207.1	28.2	5.9	4.8	166	47
1971	42.5	202.4	28.9	6.1	5.6	6,376	1,843
1972	41.5	197.6	29.7	6.2	6.4	834	248
1973	40.5	192.9	30.5	6.4	7.3	127	39

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G371X Proposed curve selection at 12/31/13  
IOWA CURVE: 21 - L0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1974	39.5	188.1	31.3	6.6	8.3	3,316	1,038
1975	38.5	183.3	32.2	6.8	9.4	1,988	640
1976	37.5	178.6	33.1	6.9	10.6	0	0
1977	36.5	173.8	34.0	7.1	11.8	7,731	2,627
1978	35.5	169.0	34.9	7.3	13.2	0	0
1979	34.5	164.3	35.9	7.5	14.7	0	0
1980	33.5	159.5	36.9	7.7	16.3	0	0
1981	32.5	154.8	37.9	8.0	18.0	28,892	10,961
1982	31.5	150.0	39.0	8.2	19.8	59,149	23,070
1983	30.5	145.2	40.1	8.4	21.8	31,985	12,824
1984	29.5	140.5	41.2	8.7	23.8	30,123	12,416
1985	28.5	135.7	42.4	8.9	26.0	2,801	1,187
1986	27.5	131.0	43.6	9.1	28.2	166,227	72,408
1987	26.5	126.2	44.8	9.4	30.6	72,579	32,499
1988	25.5	121.4	46.0	9.7	33.0	48,849	22,484
1989	24.5	116.7	47.3	9.9	35.6	523,241	247,551
1990	23.5	111.9	48.6	10.2	38.2	4,974	2,419
1991	22.5	107.1	50.0	10.5	41.0	29,931	14,960
1992	21.5	102.4	51.4	10.8	43.8	79,740	40,963
1993	20.5	97.6	52.8	11.1	46.7	363,552	191,945
1994	19.5	92.9	54.3	11.4	49.7	111,002	60,231
1995	18.5	88.1	55.8	11.7	52.7	12,534	6,989
1996	17.5	83.3	57.3	12.0	55.8	19,459	11,151
1997	16.5	78.6	58.9	12.4	58.9	49,290	29,027
1998	15.5	73.8	60.5	12.7	62.1	113,408	68,632
1999	14.5	69.0	62.2	13.1	65.3	2,808	1,746
2000	13.5	64.3	63.9	13.4	68.5	156,883	100,255
2001	12.5	59.5	65.7	13.8	71.8	69,435	45,596
2002	11.5	54.8	67.5	14.2	75.0	0	0
2003	10.5	50.0	69.4	14.6	78.2	128,775	89,355
2004	9.5	45.2	71.4	15.0	81.3	0	0
2005	8.5	40.5	73.6	15.4	84.3	1,196,221	880,018
2006	7.5	35.7	75.9	15.9	87.1	46,787	35,507
2007	6.5	31.0	78.4	16.5	89.7	391,488	306,913
2008	5.5	26.2	81.1	17.0	92.0	25,826	20,944
2009	4.5	21.4	84.0	17.6	94.1	49,856	41,879
2010	3.5	16.7	87.1	18.3	96.0	46,623	40,615
2011	2.5	11.9	90.4	19.0	97.5	45,533	41,183
2012	1.5	7.1	94.0	19.7	98.8	204,469	192,243
2013	0.5	2.4	97.9	20.6	99.7	949,850	929,838
						----- 5,180,542	----- 3,609,944

Weighted Age Dollar-Years = 66,237,172  
 Average Age of Survivors = 12.79  
 Weighted Remaining Life Dollar-Years = 75,808,824  
 Average Remaining Life = 14.63

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ACCOUNT G3750 Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1925	88.5	221.3	0.0	0.0	0.0	303	0
1926	87.5	218.8	0.0	0.0	0.0	0	0
1927	86.5	216.3	0.0	0.0	0.0	10,495	0
1928	85.5	213.8	0.0	0.0	0.0	1	0
1929	84.5	211.3	0.0	0.0	0.0	0	0
1930	83.5	208.8	0.0	0.0	0.0	553	0
1931	82.5	206.3	0.0	0.0	0.0	993	0
1932	81.5	203.8	0.0	0.0	0.0	640	0
1933	80.5	201.3	0.0	0.0	0.0	8,127	0
1934	79.5	198.8	0.5	0.2	0.0	1,375	7
1935	78.5	196.3	1.4	0.6	0.2	0	0
1936	77.5	193.8	2.3	0.9	0.5	710	16
1937	76.5	191.3	3.2	1.3	0.9	11,335	364
1938	75.5	188.8	4.1	1.7	1.4	25,499	1,053
1939	74.5	186.3	5.1	2.0	2.0	69,803	3,528
1940	73.5	183.8	6.0	2.4	2.7	2,407	144
1941	72.5	181.3	6.9	2.8	3.4	34,836	2,408
1942	71.5	178.8	7.8	3.1	4.2	89,213	7,000
1943	70.5	176.3	8.8	3.5	5.1	0	0
1944	69.5	173.8	9.7	3.9	6.0	1,140	111
1945	68.5	171.3	10.7	4.3	7.0	0	0
1946	67.5	168.8	11.6	4.6	8.1	41,456	4,818
1947	66.5	166.3	12.6	5.0	9.2	18,360	2,309
1948	65.5	163.8	13.5	5.4	10.3	147,339	19,940
1949	64.5	161.3	14.5	5.8	11.5	99,681	14,449
1950	63.5	158.8	15.5	6.2	12.8	90,712	14,025
1951	62.5	156.3	16.4	6.6	14.1	84,883	13,948
1952	61.5	153.8	17.4	7.0	15.4	196,236	34,158
1953	60.5	151.3	18.4	7.4	16.8	55,811	10,261
1954	59.5	148.8	19.4	7.7	18.2	42,091	8,153
1955	58.5	146.3	20.4	8.1	19.6	15,753	3,207
1956	57.5	143.8	21.4	8.5	21.1	19,859	4,241
1957	56.5	141.3	22.4	8.9	22.6	74,281	16,604
1958	55.5	138.8	23.4	9.3	24.1	10,559	2,466
1959	54.5	136.3	24.4	9.7	25.6	294,491	71,764
1960	53.5	133.8	25.4	10.2	27.2	73,623	18,689
1961	52.5	131.3	26.4	10.6	28.8	21,651	5,717
1962	51.5	128.8	27.4	11.0	30.4	34,300	9,410
1963	50.5	126.3	28.5	11.4	32.1	13,826	3,936
1964	49.5	123.8	29.5	11.8	33.7	6,662	1,966
1965	48.5	121.3	30.6	12.2	35.4	588,250	179,748
1966	47.5	118.8	31.6	12.6	37.1	92,105	29,115
1967	46.5	116.3	32.7	13.1	38.8	20,071	6,558
1968	45.5	113.8	33.7	13.5	40.5	61,897	20,884
1969	44.5	111.3	34.8	13.9	42.2	160,031	55,716
1970	43.5	108.8	35.9	14.4	43.9	39,535	14,193
1971	42.5	106.3	37.0	14.8	45.7	64,005	23,677
1972	41.5	103.8	38.1	15.2	47.4	333,293	126,958

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ACCOUNT G3750 Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1973	40.5	101.3	39.2	15.7	49.1	719,889	282,204
1974	39.5	98.8	40.3	16.1	50.9	430,172	173,441
1975	38.5	96.3	41.4	16.6	52.6	774,521	321,011
1976	37.5	93.8	42.6	17.0	54.3	421,926	179,671
1977	36.5	91.3	43.7	17.5	56.1	665,334	290,954
1978	35.5	88.8	44.9	18.0	57.8	190,636	85,573
1979	34.5	86.3	46.1	18.4	59.5	929,287	427,999
1980	33.5	83.8	47.2	18.9	61.2	1,350,476	637,917
1981	32.5	81.3	48.4	19.4	62.9	973,830	471,607
1982	31.5	78.8	49.6	19.9	64.6	4,239,710	2,104,253
1983	30.5	76.3	50.8	20.3	66.3	951,878	484,018
1984	29.5	73.8	52.1	20.8	67.9	3,268,398	1,702,143
1985	28.5	71.3	53.3	21.3	69.6	3,865,388	2,061,136
1986	27.5	68.8	54.6	21.8	71.2	2,378,525	1,298,235
1987	26.5	66.3	55.9	22.3	72.8	2,560,725	1,430,304
1988	25.5	63.8	57.1	22.9	74.4	5,829,834	3,331,479
1989	24.5	61.3	58.5	23.4	75.9	15,299,250	8,942,718
1990	23.5	58.8	59.8	23.9	77.4	6,330,424	3,784,090
1991	22.5	56.3	61.1	24.4	78.9	5,730,665	3,502,522
1992	21.5	53.8	62.5	25.0	80.4	4,090,435	2,555,747
1993	20.5	51.3	63.9	25.5	81.8	9,446,897	6,033,126
1994	19.5	48.8	65.3	26.1	83.2	1,170,685	764,079
1995	18.5	46.3	66.7	26.7	84.6	6,841,710	4,563,043
1996	17.5	43.8	68.1	27.3	85.9	3,289,764	2,241,820
1997	16.5	41.3	69.6	27.8	87.2	3,217,392	2,240,001
1998	15.5	38.8	71.1	28.4	88.5	4,728,372	3,363,051
1999	14.5	36.3	72.7	29.1	89.7	1,911,848	1,389,090
2000	13.5	33.8	74.2	29.7	90.8	1,717,903	1,275,018
2001	12.5	31.3	75.8	30.3	91.9	2,591,382	1,964,644
2002	11.5	28.8	77.4	31.0	93.0	2,855,282	2,211,259
2003	10.5	26.3	79.1	31.6	94.0	6,999,353	5,537,320
2004	9.5	23.8	80.8	32.3	94.9	32,429,169	26,209,104
2005	8.5	21.3	82.6	33.0	95.8	4,697,375	3,878,653
2006	7.5	18.8	84.4	33.7	96.6	12,039,634	10,157,715
2007	6.5	16.3	86.2	34.5	97.3	18,450,676	15,907,930
2008	5.5	13.8	88.1	35.2	98.0	11,722,810	10,330,710
2009	4.5	11.3	90.1	36.0	98.6	10,130,115	9,126,569
2010	3.5	8.8	92.1	36.9	99.1	12,902,373	11,887,190
2011	2.5	6.3	94.2	37.7	99.5	9,971,175	9,397,772
2012	1.5	3.8	96.5	38.6	99.8	8,507,036	8,205,834
2013	0.5	1.3	98.8	39.5	100.0	14,018,369	13,847,771
						----- 243,598,814	----- 185,330,272

Weighted Age Dollar-Years = 3,259,173,632  
 Average Age of Survivors = 13.38  
 Weighted Remaining Life Dollar-Years = 7,413,211,136  
 Average Remaining Life = 30.43

## SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G376X Proposed curve selection at 12/31/13  
IOWA CURVE: 68 - R2.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1900	113.5	166.9	5.0	3.4	0.7	324,775	16,125
1901	112.5	165.4	5.4	3.6	0.8	0	0
1902	111.5	164.0	5.8	3.9	1.0	3	0
1903	110.5	162.5	6.1	4.2	1.2	2	0
1904	109.5	161.0	6.5	4.4	1.4	22,415	1,456
1905	108.5	159.6	6.8	4.6	1.7	0	0
1906	107.5	158.1	7.2	4.9	2.0	5	0
1907	106.5	156.6	7.5	5.1	2.3	207,689	15,594
1908	105.5	155.1	7.8	5.3	2.7	46	4
1909	104.5	153.7	8.2	5.5	3.1	72	6
1910	103.5	152.2	8.5	5.8	3.6	439	37
1911	102.5	150.7	8.8	6.0	4.1	25,937	2,282
1912	101.5	149.3	9.1	6.2	4.7	8,362	763
1913	100.5	147.8	9.4	6.4	5.3	44,800	4,231
1914	99.5	146.3	9.8	6.6	6.0	1,343	131
1915	98.5	144.9	10.1	6.9	6.7	3,008	304
1916	97.5	143.4	10.4	7.1	7.5	23,550	2,456
1917	96.5	141.9	10.8	7.3	8.3	122,304	13,166
1918	95.5	140.4	11.1	7.5	9.3	23,361	2,593
1919	94.5	139.0	11.4	7.8	10.2	156,284	17,888
1920	93.5	137.5	11.8	8.0	11.3	277,108	32,664
1921	92.5	136.0	12.1	8.3	12.4	260,964	31,682
1922	91.5	134.6	12.5	8.5	13.6	486,911	60,822
1923	90.5	133.1	12.9	8.7	14.8	924,828	118,867
1924	89.5	131.6	13.2	9.0	16.1	1,188,878	157,115
1925	88.5	130.1	13.6	9.2	17.5	930,279	126,404
1926	87.5	128.7	14.0	9.5	18.9	577,034	80,580
1927	86.5	127.2	14.4	9.8	20.4	1,294,194	185,728
1928	85.5	125.7	14.7	10.0	22.0	865,581	127,629
1929	84.5	124.3	15.1	10.3	23.6	346,280	52,457
1930	83.5	122.8	15.6	10.6	25.3	774,492	120,538
1931	82.5	121.3	16.0	10.9	27.0	634,372	101,429
1932	81.5	119.9	16.4	11.2	28.8	681,159	111,898
1933	80.5	118.4	16.9	11.5	30.6	406,979	68,691
1934	79.5	116.9	17.3	11.8	32.5	271,231	47,042
1935	78.5	115.4	17.8	12.1	34.4	311,688	55,554
1936	77.5	114.0	18.3	12.5	36.3	647,443	118,608
1937	76.5	112.5	18.8	12.8	38.2	1,008,342	189,877
1938	75.5	111.0	19.4	13.2	40.2	814,584	157,696
1939	74.5	109.6	19.9	13.5	42.1	1,301,168	258,993
1940	73.5	108.1	20.5	13.9	44.0	972,200	198,988
1941	72.5	106.6	21.0	14.3	46.0	1,411,435	297,099
1942	71.5	105.1	21.6	14.7	47.9	654,562	141,706
1943	70.5	103.7	22.3	15.1	49.8	711,412	158,414
1944	69.5	102.2	22.9	15.6	51.6	1,621,337	371,359
1945	68.5	100.7	23.6	16.0	53.5	1,762,038	415,148
1946	67.5	99.3	24.2	16.5	55.3	3,110,500	753,850
1947	66.5	97.8	24.9	17.0	57.1	4,946,842	1,233,221

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ACCOUNT G376X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1948	65.5	96.3	25.6	17.4	58.8	8,464,543	2,170,510
1949	64.5	94.9	26.4	17.9	60.5	8,580,696	2,263,022
1950	63.5	93.4	27.1	18.4	62.1	8,648,809	2,345,891
1951	62.5	91.9	27.9	19.0	63.7	9,763,775	2,723,255
1952	61.5	90.4	28.7	19.5	65.3	10,461,586	3,000,225
1953	60.5	89.0	29.5	20.0	66.8	13,247,077	3,905,438
1954	59.5	87.5	30.3	20.6	68.3	12,108,440	3,669,350
1955	58.5	86.0	31.1	21.2	69.7	13,644,121	4,248,994
1956	57.5	84.6	32.0	21.8	71.1	11,642,626	3,725,401
1957	56.5	83.1	32.9	22.4	72.4	10,900,238	3,582,777
1958	55.5	81.6	33.8	23.0	73.7	11,095,787	3,745,624
1959	54.5	80.1	34.7	23.6	74.9	12,569,983	4,356,737
1960	53.5	78.7	35.6	24.2	76.1	11,571,253	4,116,900
1961	52.5	77.2	36.5	24.8	77.3	12,123,582	4,426,515
1962	51.5	75.7	37.5	25.5	78.4	13,324,835	4,991,402
1963	50.5	74.3	38.4	26.1	79.4	12,543,726	4,819,435
1964	49.5	72.8	39.4	26.8	80.4	13,630,186	5,369,792
1965	48.5	71.3	40.4	27.5	81.4	11,862,326	4,790,639
1966	47.5	69.9	41.4	28.1	82.3	11,755,824	4,865,349
1967	46.5	68.4	42.4	28.8	83.2	10,850,603	4,600,842
1968	45.5	66.9	43.4	29.5	84.1	11,885,697	5,161,722
1969	44.5	65.4	44.5	30.2	84.9	13,941,863	6,199,645
1970	43.5	64.0	45.5	31.0	85.7	17,564,021	7,994,786
1971	42.5	62.5	46.6	31.7	86.5	17,834,383	8,307,530
1972	41.5	61.0	47.7	32.4	87.2	19,657,124	9,367,556
1973	40.5	59.6	48.7	33.1	87.9	24,014,498	11,704,886
1974	39.5	58.1	49.8	33.9	88.6	22,378,479	11,152,670
1975	38.5	56.6	50.9	34.6	89.2	14,331,912	7,301,288
1976	37.5	55.1	52.1	35.4	89.9	18,808,884	9,792,205
1977	36.5	53.7	53.2	36.2	90.4	23,846,313	12,683,875
1978	35.5	52.2	54.3	36.9	91.0	28,351,327	15,402,801
1979	34.5	50.7	55.5	37.7	91.5	37,261,924	20,671,780
1980	33.5	49.3	56.6	38.5	92.0	47,487,323	26,894,644
1981	32.5	47.8	57.8	39.3	92.5	52,015,682	30,066,908
1982	31.5	46.3	59.0	40.1	93.0	62,773,967	37,025,068
1983	30.5	44.9	60.2	40.9	93.4	83,337,975	50,143,260
1984	29.5	43.4	61.4	41.7	93.9	100,156,287	61,461,396
1985	28.5	41.9	62.6	42.5	94.3	86,917,041	54,384,624
1986	27.5	40.4	63.8	43.4	94.7	86,345,050	55,075,956
1987	26.5	39.0	65.0	44.2	95.0	75,648,512	49,178,136
1988	25.5	37.5	66.2	45.0	95.4	89,990,975	59,611,312
1989	24.5	36.0	67.5	45.9	95.7	100,188,627	67,608,656
1990	23.5	34.6	68.7	46.7	96.0	110,692,220	76,079,600
1991	22.5	33.1	70.0	47.6	96.3	92,402,334	64,669,832
1992	21.5	31.6	71.3	48.5	96.6	90,836,421	64,723,168
1993	20.5	30.1	72.5	49.3	96.8	85,477,127	61,992,048
1994	19.5	28.7	73.8	50.2	97.1	63,998,043	47,233,776
1995	18.5	27.2	75.1	51.1	97.3	61,236,495	45,983,920

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ACCOUNT G376X Proposed curve selection at 12/31/13  
 IOWA CURVE: 68 - R2.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1996	17.5	25.7	76.4	51.9	97.6	51,654,464	39,457,304
1997	16.5	24.3	77.7	52.8	97.8	37,351,274	29,017,676
1998	15.5	22.8	79.0	53.7	98.0	36,236,402	28,625,622
1999	14.5	21.3	80.3	54.6	98.2	35,681,789	28,656,728
2000	13.5	19.9	81.6	55.5	98.4	58,943,686	48,117,524
2001	12.5	18.4	83.0	56.4	98.5	132,735,090	110,118,040
2002	11.5	16.9	84.3	57.3	98.7	11,361,715	9,577,242
2003	10.5	15.4	85.6	58.2	98.8	110,543,410	94,662,296
2004	9.5	14.0	87.0	59.1	99.0	94,146,786	81,887,136
2005	8.5	12.5	88.3	60.1	99.1	87,933,675	77,670,824
2006	7.5	11.0	89.7	61.0	99.2	118,462,792	106,242,312
2007	6.5	9.6	91.0	61.9	99.4	128,336,274	116,843,888
2008	5.5	8.1	92.4	62.8	99.5	98,165,156	90,714,792
2009	4.5	6.6	93.8	63.8	99.6	88,254,842	82,766,096
2010	3.5	5.1	95.2	64.7	99.7	90,795,503	86,396,808
2011	2.5	3.7	96.5	65.6	99.8	139,246,350	134,420,848
2012	1.5	2.2	97.9	66.6	99.9	156,182,200	152,930,096
2013	0.5	0.7	99.3	67.5	100.0	109,420,209	108,659,904
						-----	-----
						3,383,780,373	2,488,207,360

Weighted Age Dollar-Years =69,523,374,080  
 Average Age of Survivors = 20.55  
 Weighted Remaining Life Dollar-Years =%169,198,092,288  
 Average Remaining Life = 50.00

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G3780 Proposed curve selection at 12/31/13  
 IOWA CURVE: 47 - S0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1937	76.5	162.8	12.7	6.0	8.1	472	60
1938	75.5	160.6	13.4	6.3	9.0	130	17
1939	74.5	158.5	14.2	6.7	9.9	12	2
1940	73.5	156.4	14.9	7.0	11.0	5,402	804
1941	72.5	154.3	15.6	7.3	12.0	730	114
1942	71.5	152.1	16.3	7.7	13.1	0	0
1943	70.5	150.0	17.1	8.0	14.3	1,332	227
1944	69.5	147.9	17.8	8.4	15.5	3,460	616
1945	68.5	145.7	18.5	8.7	16.7	5,007	928
1946	67.5	143.6	19.3	9.1	18.0	3,411	658
1947	66.5	141.5	20.0	9.4	19.3	114,014	22,829
1948	65.5	139.4	20.8	9.8	20.6	94,791	19,693
1949	64.5	137.2	21.5	10.1	22.0	56,368	12,137
1950	63.5	135.1	22.3	10.5	23.4	45,620	10,171
1951	62.5	133.0	23.1	10.8	24.8	22,824	5,264
1952	61.5	130.9	23.8	11.2	26.3	72,212	17,213
1953	60.5	128.7	24.6	11.6	27.8	75,044	18,474
1954	59.5	126.6	25.4	11.9	29.4	25,496	6,477
1955	58.5	124.5	26.2	12.3	30.9	68,271	17,887
1956	57.5	122.3	27.0	12.7	32.5	67,728	18,287
1957	56.5	120.2	27.8	13.1	34.1	29,523	8,210
1958	55.5	118.1	28.6	13.5	35.7	47,901	13,713
1959	54.5	116.0	29.5	13.8	37.4	38,563	11,358
1960	53.5	113.8	30.3	14.2	39.0	62,361	18,886
1961	52.5	111.7	31.1	14.6	40.7	72,483	22,562
1962	51.5	109.6	32.0	15.0	42.4	58,498	18,707
1963	50.5	107.4	32.8	15.4	44.0	88,956	29,213
1964	49.5	105.3	33.7	15.8	45.7	67,527	22,764
1965	48.5	103.2	34.6	16.3	47.4	67,511	23,353
1966	47.5	101.1	35.5	16.7	49.1	124,973	44,344
1967	46.5	98.9	36.4	17.1	50.9	74,103	26,962
1968	45.5	96.8	37.3	17.5	52.6	84,828	31,639
1969	44.5	94.7	38.2	18.0	54.3	91,260	34,882
1970	43.5	92.6	39.2	18.4	56.0	139,439	54,604
1971	42.5	90.4	40.1	18.9	57.6	270,585	108,529
1972	41.5	88.3	41.1	19.3	59.3	226,879	93,182
1973	40.5	86.2	42.0	19.8	61.0	238,344	100,215
1974	39.5	84.0	43.0	20.2	62.6	190,271	81,884
1975	38.5	81.9	44.0	20.7	64.3	228,987	100,844
1976	37.5	79.8	45.1	21.2	65.9	185,167	83,431
1977	36.5	77.7	46.1	21.7	67.5	215,240	99,206
1978	35.5	75.5	47.1	22.2	69.1	176,774	83,331
1979	34.5	73.4	48.2	22.7	70.6	222,066	107,047
1980	33.5	71.3	49.3	23.2	72.2	346,292	170,677
1981	32.5	69.1	50.4	23.7	73.7	385,189	194,083
1982	31.5	67.0	51.5	24.2	75.2	324,727	167,245
1983	30.5	64.9	52.6	24.7	76.6	473,013	248,991
1984	29.5	62.8	53.8	25.3	78.0	755,210	406,260



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ACCOUNT G3780 Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1985	28.5	60.6	55.0	25.8	79.4	445,147	244,693
1986	27.5	58.5	56.2	26.4	80.7	763,191	428,639
1987	26.5	56.4	57.4	27.0	82.0	1,142,861	655,773
1988	25.5	54.3	58.6	27.6	83.3	1,973,697	1,156,933
1989	24.5	52.1	59.9	28.1	84.5	1,308,424	783,450
1990	23.5	50.0	61.2	28.7	85.7	2,484,181	1,519,331
1991	22.5	47.9	62.5	29.4	86.9	2,756,263	1,721,773
1992	21.5	45.7	63.8	30.0	88.0	3,317,700	2,116,681
1993	20.5	43.6	65.2	30.6	89.0	3,811,429	2,483,409
1994	19.5	41.5	66.5	31.3	90.1	1,674,765	1,114,392
1995	18.5	39.4	68.0	31.9	91.0	1,278,625	868,830
1996	17.5	37.2	69.4	32.6	91.9	1,165,491	808,713
1997	16.5	35.1	70.9	33.3	92.8	1,913,368	1,355,706
1998	15.5	33.0	72.4	34.0	93.6	1,189,836	860,849
1999	14.5	30.9	73.9	34.7	94.4	1,375,662	1,016,298
2000	13.5	28.7	75.4	35.5	95.1	1,455,053	1,097,617
2001	12.5	26.6	77.0	36.2	95.8	2,693,001	2,074,273
2002	11.5	24.5	78.6	37.0	96.4	1,800,663	1,416,169
2003	10.5	22.3	80.3	37.7	97.0	2,090,501	1,678,740
2004	9.5	20.2	82.0	38.5	97.5	2,846,029	2,333,571
2005	8.5	18.1	83.7	39.3	98.0	2,055,844	1,721,153
2006	7.5	16.0	85.5	40.2	98.4	4,509,486	3,854,840
2007	6.5	13.8	87.3	41.0	98.8	3,463,528	3,023,103
2008	5.5	11.7	89.1	41.9	99.1	5,226,906	4,658,390
2009	4.5	9.6	91.0	42.8	99.4	3,088,971	2,811,029
2010	3.5	7.4	92.9	43.7	99.6	4,190,687	3,894,059
2011	2.5	5.3	94.9	44.6	99.8	5,999,669	5,692,719
2012	1.5	3.2	96.9	45.5	99.9	7,888,846	7,643,588
2013	0.5	1.1	98.9	46.5	100.0	8,105,544	8,020,292
						-----	-----
						87,964,362	69,612,992

Weighted Age Dollar-Years = 1,087,175,424  
 Average Age of Survivors = 12.36  
 Weighted Remaining Life Dollar-Years = 3,271,810,560  
 Average Remaining Life = 37.19

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ACCOUNT G380X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1906	107.5	160.4	6.8	4.6	3.0	8,961	610
1907	106.5	159.0	7.2	4.9	3.5	21,651	1,568
1908	105.5	157.5	7.7	5.1	4.0	30,115	2,310
1909	104.5	156.0	8.1	5.4	4.6	35,194	2,853
1910	103.5	154.5	8.5	5.7	5.2	25,808	2,203
1911	102.5	153.0	9.0	6.0	5.9	59,388	5,329
1912	101.5	151.5	9.4	6.3	6.6	19,926	1,874
1913	100.5	150.0	9.8	6.6	7.3	14,842	1,461
1914	99.5	148.5	10.3	6.9	8.1	3,589	369
1915	98.5	147.0	10.7	7.2	9.0	0	0
1916	97.5	145.5	11.1	7.5	9.9	0	0
1917	96.5	144.0	11.6	7.8	10.9	259	30
1918	95.5	142.5	12.0	8.1	11.9	1,287	155
1919	94.5	141.0	12.5	8.4	13.0	4,676	583
1920	93.5	139.6	12.9	8.7	14.1	6,618	854
1921	92.5	138.1	13.4	9.0	15.2	3,223	431
1922	91.5	136.6	13.8	9.3	16.5	14,894	2,057
1923	90.5	135.1	14.3	9.6	17.7	78,322	11,179
1924	89.5	133.6	14.7	9.9	19.0	56,991	8,398
1925	88.5	132.1	15.2	10.2	20.4	51,619	7,849
1926	87.5	130.6	15.7	10.5	21.8	23,826	3,736
1927	86.5	129.1	16.2	10.8	23.2	24,994	4,040
1928	85.5	127.6	16.7	11.2	24.6	43,519	7,248
1929	84.5	126.1	17.2	11.5	26.1	17,779	3,050
1930	83.5	124.6	17.7	11.8	27.7	22,172	3,916
1931	82.5	123.1	18.2	12.2	29.2	13,793	2,508
1932	81.5	121.6	18.7	12.5	30.8	68,959	12,901
1933	80.5	120.1	19.2	12.9	32.4	70,974	13,659
1934	79.5	118.7	19.8	13.3	34.0	66,898	13,242
1935	78.5	117.2	20.4	13.6	35.6	71,181	14,488
1936	77.5	115.7	20.9	14.0	37.2	120,225	25,156
1937	76.5	114.2	21.5	14.4	38.8	322,083	69,269
1938	75.5	112.7	22.1	14.8	40.5	341,100	75,387
1939	74.5	111.2	22.7	15.2	42.1	447,059	101,517
1940	73.5	109.7	23.3	15.6	43.7	589,223	137,447
1941	72.5	108.2	24.0	16.1	45.3	864,161	207,039
1942	71.5	106.7	24.6	16.5	47.0	477,451	117,466
1943	70.5	105.2	25.3	16.9	48.6	144,690	36,549
1944	69.5	103.7	25.9	17.4	50.1	319,273	82,789
1945	68.5	102.2	26.6	17.8	51.7	376,803	100,282
1946	67.5	100.7	27.3	18.3	53.3	904,666	247,071
1947	66.5	99.3	28.0	18.8	54.8	1,469,526	411,770
1948	65.5	97.8	28.7	19.3	56.3	1,457,207	418,857
1949	64.5	96.3	29.5	19.8	57.8	2,047,793	603,698
1950	63.5	94.8	30.2	20.3	59.2	3,630,125	1,097,393
1951	62.5	93.3	31.0	20.8	60.7	4,095,855	1,269,443
1952	61.5	91.8	31.8	21.3	62.1	4,707,534	1,495,563
1953	60.5	90.3	32.6	21.8	63.4	4,958,588	1,614,479

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ACCOUNT G380X Proposed curve selection at 12/31/13  
 IOWA CURVE: 67 - R2

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1954	59.5	88.8	33.4	22.4	64.8	5,652,027	1,885,614
1955	58.5	87.3	34.2	22.9	66.1	7,931,720	2,710,875
1956	57.5	85.8	35.0	23.5	67.4	7,317,221	2,561,473
1957	56.5	84.3	35.8	24.0	68.6	6,080,603	2,179,769
1958	55.5	82.8	36.7	24.6	69.8	6,477,501	2,377,369
1959	54.5	81.3	37.6	25.2	71.0	7,160,324	2,690,081
1960	53.5	79.9	38.4	25.8	72.2	6,682,988	2,569,503
1961	52.5	78.4	39.3	26.4	73.3	6,964,065	2,739,715
1962	51.5	76.9	40.2	27.0	74.4	8,156,776	3,282,658
1963	50.5	75.4	41.2	27.6	75.4	8,417,600	3,464,797
1964	49.5	73.9	42.1	28.2	76.5	8,897,178	3,744,751
1965	48.5	72.4	43.0	28.8	77.5	7,186,862	3,092,499
1966	47.5	70.9	44.0	29.5	78.4	6,323,491	2,781,151
1967	46.5	69.4	44.9	30.1	79.4	5,879,822	2,642,702
1968	45.5	67.9	45.9	30.8	80.3	7,878,524	3,617,782
1969	44.5	66.4	46.9	31.4	81.2	8,765,726	4,111,673
1970	43.5	64.9	47.9	32.1	82.0	8,797,143	4,214,079
1971	42.5	63.4	48.9	32.8	82.8	10,456,410	5,114,397
1972	41.5	61.9	49.9	33.5	83.6	12,000,953	5,992,059
1973	40.5	60.4	51.0	34.1	84.4	14,439,809	7,358,543
1974	39.5	59.0	52.0	34.8	85.2	15,779,882	8,205,455
1975	38.5	57.5	53.1	35.5	85.9	13,727,370	7,282,450
1976	37.5	56.0	54.1	36.3	86.6	19,464,052	10,532,081
1977	36.5	54.5	55.2	37.0	87.3	24,190,806	13,348,924
1978	35.5	53.0	56.3	37.7	87.9	28,210,193	15,871,496
1979	34.5	51.5	57.4	38.4	88.5	32,029,858	18,369,968
1980	33.5	50.0	58.5	39.2	89.1	32,670,249	19,096,336
1981	32.5	48.5	59.6	39.9	89.7	34,987,254	20,839,092
1982	31.5	47.0	60.7	40.7	90.3	41,237,691	25,023,022
1983	30.5	45.5	61.8	41.4	90.8	61,165,798	37,805,764
1984	29.5	44.0	62.9	42.2	91.3	78,071,637	49,142,236
1985	28.5	42.5	64.1	42.9	91.8	70,809,140	45,382,792
1986	27.5	41.0	65.2	43.7	92.3	77,219,210	50,382,400
1987	26.5	39.6	66.4	44.5	92.8	69,364,536	46,065,032
1988	25.5	38.1	67.6	45.3	93.2	72,906,239	49,271,228
1989	24.5	36.6	68.8	46.1	93.6	81,822,678	56,263,504
1990	23.5	35.1	70.0	46.9	94.1	77,373,648	54,123,756
1991	22.5	33.6	71.1	47.7	94.4	65,138,229	46,345,020
1992	21.5	32.1	72.4	48.5	94.8	61,502,023	44,498,868
1993	20.5	30.6	73.6	49.3	95.2	49,556,594	36,457,340
1994	19.5	29.1	74.8	50.1	95.5	47,705,034	35,677,520
1995	18.5	27.6	76.0	50.9	95.9	32,997,457	25,083,638
1996	17.5	26.1	77.3	51.8	96.2	41,860,061	32,338,134
1997	16.5	24.6	78.5	52.6	96.5	47,665,519	37,416,076
1998	15.5	23.1	79.7	53.4	96.8	37,048,643	29,545,618
1999	14.5	21.6	81.0	54.3	97.1	30,254,973	24,508,648
2000	13.5	20.1	82.3	55.1	97.3	37,325,862	30,708,914
2001	12.5	18.7	83.5	56.0	97.6	81,378,030	67,987,656

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G380X Proposed curve selection at 12/31/13  
 IOWA CURVE: 67 - R2

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2002	11.5	17.2	84.8	56.8	97.9	301,616	255,846
2003	10.5	15.7	86.1	57.7	98.1	53,059,834	45,690,676
2004	9.5	14.2	87.4	58.6	98.3	58,495,981	51,128,192
2005	8.5	12.7	88.7	59.4	98.5	52,004,475	46,130,304
2006	7.5	11.2	90.0	60.3	98.7	65,517,586	58,972,740
2007	6.5	9.7	91.3	61.2	98.9	73,134,435	66,788,676
2008	5.5	8.2	92.6	62.1	99.1	62,023,730	57,459,896
2009	4.5	6.7	94.0	63.0	99.3	61,641,523	57,922,476
2010	3.5	5.2	95.3	63.8	99.5	52,219,090	49,763,416
2011	2.5	3.7	96.6	64.7	99.6	67,105,739	64,846,956
2012	1.5	2.2	98.0	65.6	99.8	53,854,021	52,764,168
2013	0.5	0.7	99.3	66.5	99.9	57,922,103	57,530,760
						-----	-----
						2,210,344,362	1,624,198,656

Weighted Age Dollar-Years =46,968,266,752  
 Average Age of Survivors = 21.25  
 Weighted Remaining Life Dollar-Years =%108,821,307,392  
 Average Remaining Life = 49.23

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G381X Proposed curve selection at 12/31/13  
IOWA CURVE: 25 - S0.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1929	84.5	338.0	0.0	0.0	0.0	307	0
1930	83.5	334.0	0.0	0.0	0.0	61	0
1931	82.5	330.0	0.0	0.0	0.0	0	0
1932	81.5	326.0	0.0	0.0	0.0	88	0
1933	80.5	322.0	0.0	0.0	0.0	256	0
1934	79.5	318.0	0.0	0.0	0.0	12	0
1935	78.5	314.0	0.0	0.0	0.0	208	0
1936	77.5	310.0	0.0	0.0	0.0	50	0
1937	76.5	306.0	0.0	0.0	0.0	100	0
1938	75.5	302.0	0.0	0.0	0.0	0	0
1939	74.5	298.0	0.0	0.0	0.0	418	0
1940	73.5	294.0	0.0	0.0	0.0	360	0
1941	72.5	290.0	0.0	0.0	0.0	0	0
1942	71.5	286.0	0.0	0.0	0.0	0	0
1943	70.5	282.0	0.0	0.0	0.0	0	0
1944	69.5	278.0	0.0	0.0	0.0	120	0
1945	68.5	274.0	0.0	0.0	0.0	627	0
1946	67.5	270.0	0.0	0.0	0.0	263	0
1947	66.5	266.0	0.0	0.0	0.0	580	0
1948	65.5	262.0	0.0	0.0	0.0	85,351	0
1949	64.5	258.0	0.0	0.0	0.0	118,222	0
1950	63.5	254.0	0.0	0.0	0.0	44,774	0
1951	62.5	250.0	0.0	0.0	0.0	173,980	0
1952	61.5	246.0	0.0	0.0	0.0	252,583	0
1953	60.5	242.0	0.0	0.0	0.0	112,743	0
1954	59.5	238.0	0.0	0.0	0.0	7,098	0
1955	58.5	234.0	0.0	0.0	0.0	32,115	0
1956	57.5	230.0	0.0	0.0	0.0	12,423	0
1957	56.5	226.0	0.0	0.0	0.0	13,805	0
1958	55.5	222.0	0.0	0.0	0.0	731,495	0
1959	54.5	218.0	0.0	0.0	0.0	12,735	0
1960	53.5	214.0	0.0	0.0	0.0	11,255	0
1961	52.5	210.0	0.0	0.0	0.0	22,076	0
1962	51.5	206.0	0.0	0.0	0.0	26,138	0
1963	50.5	202.0	0.0	0.0	0.0	13,858	0
1964	49.5	198.0	0.8	0.2	0.0	24,876	199
1965	48.5	194.0	2.2	0.5	0.3	33,906	736
1966	47.5	190.0	3.6	0.9	0.7	98,435	3,500
1967	46.5	186.0	4.9	1.2	1.2	581,292	28,627
1968	45.5	182.0	6.3	1.6	2.0	1,022,714	64,225
1969	44.5	178.0	7.6	1.9	2.9	25,799	1,967
1970	43.5	174.0	9.0	2.2	4.0	102,556	9,195
1971	42.5	170.0	10.3	2.6	5.3	111,025	11,439
1972	41.5	166.0	11.6	2.9	6.8	963,774	112,206
1973	40.5	162.0	13.0	3.2	8.4	184,316	23,934
1974	39.5	158.0	14.3	3.6	10.2	661,058	94,762
1975	38.5	154.0	15.7	3.9	12.1	498,391	78,215
1976	37.5	150.0	17.1	4.3	14.3	940,659	160,505

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G381X Proposed curve selection at 12/31/13  
IOWA CURVE: 25 - S0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1977	36.5	146.0	18.4	4.6	16.5	2,239,799	413,154
1978	35.5	142.0	19.8	5.0	18.9	1,130,135	224,266
1979	34.5	138.0	21.3	5.3	21.5	1,655,796	352,014
1980	33.5	134.0	22.7	5.7	24.1	2,456,937	557,575
1981	32.5	130.0	24.1	6.0	26.9	1,703,718	411,435
1982	31.5	126.0	25.6	6.4	29.8	4,435,618	1,136,737
1983	30.5	122.0	27.1	6.8	32.7	3,510,660	952,460
1984	29.5	118.0	28.7	7.2	35.8	4,868,552	1,395,342
1985	28.5	114.0	30.2	7.6	38.9	4,669,094	1,410,949
1986	27.5	110.0	31.8	8.0	42.0	7,838,054	2,493,164
1987	26.5	106.0	33.4	8.4	45.2	8,294,836	2,773,054
1988	25.5	102.0	35.1	8.8	48.4	13,354,812	4,686,084
1989	24.5	98.0	36.8	9.2	51.6	14,053,042	5,169,397
1990	23.5	94.0	38.5	9.6	54.8	11,829,822	4,556,969
1991	22.5	90.0	40.3	10.1	58.0	4,154,042	1,674,083
1992	21.5	86.0	42.1	10.5	61.1	7,981,740	3,362,304
1993	20.5	82.0	44.0	11.0	64.2	3,478,310	1,530,407
1994	19.5	78.0	45.9	11.5	67.3	2,471,452	1,134,991
1995	18.5	74.0	47.9	12.0	70.2	4,081,246	1,955,113
1996	17.5	70.0	49.9	12.5	73.1	6,819,665	3,406,029
1997	16.5	66.0	52.0	13.0	75.9	6,978,759	3,632,173
1998	15.5	62.0	54.2	13.6	78.5	6,187,650	3,354,597
1999	14.5	58.0	56.5	14.1	81.1	6,055,073	3,418,283
2000	13.5	54.0	58.8	14.7	83.5	9,057,098	5,322,581
2001	12.5	50.0	61.2	15.3	85.7	11,146,488	6,817,217
2002	11.5	46.0	63.6	15.9	87.9	17,392,217	11,068,031
2003	10.5	42.0	66.2	16.6	89.8	19,026,067	12,596,180
2004	9.5	38.0	68.9	17.2	91.6	23,223,439	15,993,175
2005	8.5	34.0	71.6	17.9	93.2	27,891,257	19,978,024
2006	7.5	30.0	74.5	18.6	94.7	28,618,150	21,319,282
2007	6.5	26.0	77.5	19.4	96.0	31,519,163	24,419,296
2008	5.5	22.0	80.6	20.1	97.1	31,372,447	25,276,910
2009	4.5	18.0	83.8	20.9	98.0	23,991,622	20,102,458
2010	3.5	14.0	87.1	21.8	98.8	25,018,311	21,800,404
2011	2.5	10.0	90.6	22.7	99.3	24,337,011	22,054,672
2012	1.5	6.0	94.3	23.6	99.7	26,856,165	25,311,946
2013	0.5	2.0	98.0	24.5	100.0	53,456,349	52,406,332
						----- 490,077,498	----- 335,056,608

Weighted Age Dollar-Years = 5,469,086,208  
 Average Age of Survivors = 11.16  
 Weighted Remaining Life Dollar-Years = 8,376,415,232  
 Average Remaining Life = 17.09

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ACCOUNT G382X Proposed curve selection at 12/31/13  
 IOWA CURVE: 30 - S1

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1938	75.5	251.7	0.0	0.0	0.0	4,890	0
1939	74.5	248.3	0.0	0.0	0.0	0	0
1940	73.5	245.0	0.0	0.0	0.0	2,897	0
1941	72.5	241.7	0.0	0.0	0.0	106,393	0
1942	71.5	238.3	0.0	0.0	0.0	0	0
1943	70.5	235.0	0.0	0.0	0.0	0	0
1944	69.5	231.7	0.0	0.0	0.0	0	0
1945	68.5	228.3	0.0	0.0	0.0	0	0
1946	67.5	225.0	0.0	0.0	0.0	40,591	0
1947	66.5	221.7	0.0	0.0	0.0	112,858	0
1948	65.5	218.3	0.0	0.0	0.0	250,256	0
1949	64.5	215.0	0.0	0.0	0.0	353,240	0
1950	63.5	211.7	0.0	0.0	0.0	156,028	0
1951	62.5	208.3	0.0	0.0	0.0	409,643	0
1952	61.5	205.0	0.0	0.0	0.0	486,253	0
1953	60.5	201.7	0.0	0.0	0.0	409,166	0
1954	59.5	198.3	0.0	0.0	0.0	359,702	0
1955	58.5	195.0	1.5	0.5	0.0	0	0
1956	57.5	191.7	2.2	0.7	0.1	0	0
1957	56.5	188.3	3.1	0.9	0.2	0	0
1958	55.5	185.0	4.0	1.2	0.5	891,209	35,894
1959	54.5	181.7	4.9	1.5	0.8	4,227	208
1960	53.5	178.3	5.9	1.8	1.3	0	0
1961	52.5	175.0	6.8	2.0	1.9	17,985	1,222
1962	51.5	171.7	7.7	2.3	2.6	42,997	3,326
1963	50.5	168.3	8.7	2.6	3.5	2,644	230
1964	49.5	165.0	9.7	2.9	4.5	27,292	2,639
1965	48.5	161.7	10.6	3.2	5.7	0	0
1966	47.5	158.3	11.6	3.5	7.1	120,959	14,088
1967	46.5	155.0	12.7	3.8	8.6	109,908	13,915
1968	45.5	151.7	13.7	4.1	10.2	442,043	60,491
1969	44.5	148.3	14.7	4.4	12.0	21,207	3,123
1970	43.5	145.0	15.8	4.7	13.9	157,483	24,857
1971	42.5	141.7	16.9	5.1	16.0	143,246	24,146
1972	41.5	138.3	17.9	5.4	18.2	850,018	152,563
1973	40.5	135.0	19.1	5.7	20.5	105,483	20,104
1974	39.5	131.7	20.2	6.1	23.0	228,497	46,129
1975	38.5	128.3	21.3	6.4	25.5	312,397	66,659
1976	37.5	125.0	22.5	6.8	28.2	762,399	171,617
1977	36.5	121.7	23.7	7.1	30.9	823,718	195,250
1978	35.5	118.3	24.9	7.5	33.7	625,684	155,929
1979	34.5	115.0	26.2	7.8	36.6	1,295,963	339,086
1980	33.5	111.7	27.4	8.2	39.5	1,609,304	441,492
1981	32.5	108.3	28.7	8.6	42.5	1,098,936	315,734
1982	31.5	105.0	30.1	9.0	45.5	2,292,810	689,159
1983	30.5	101.7	31.4	9.4	48.5	1,545,979	485,664
1984	29.5	98.3	32.8	9.8	51.5	2,437,089	799,478
1985	28.5	95.0	34.2	10.3	54.5	5,496,137	1,881,268

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ACCOUNT G382X Proposed curve selection at 12/31/13  
IOWA CURVE: 30 - S1

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1986	27.5	91.7	35.7	10.7	57.5	5,021,750	1,792,253
1987	26.5	88.3	37.2	11.2	60.5	5,889,063	2,190,082
1988	25.5	85.0	38.7	11.6	63.4	16,097,248	6,234,205
1989	24.5	81.7	40.3	12.1	66.3	11,323,453	4,564,633
1990	23.5	78.3	41.9	12.6	69.1	9,021,009	3,783,340
1991	22.5	75.0	43.6	13.1	71.8	6,220,237	2,712,920
1992	21.5	71.7	45.3	13.6	74.5	5,012,355	2,272,663
1993	20.5	68.3	47.1	14.1	77.0	2,596,098	1,223,305
1994	19.5	65.0	49.0	14.7	79.5	2,402,514	1,176,180
1995	18.5	61.7	50.9	15.3	81.8	1,900,138	966,267
1996	17.5	58.3	52.8	15.8	84.0	1,957,601	1,033,822
1997	16.5	55.0	54.8	16.5	86.1	3,278,476	1,797,722
1998	15.5	51.7	56.9	17.1	88.0	2,852,422	1,623,846
1999	14.5	48.3	59.1	17.7	89.8	1,976,414	1,167,969
2000	13.5	45.0	61.3	18.4	91.4	7,536,515	4,622,711
2001	12.5	41.7	63.7	19.1	92.9	9,606,104	6,115,394
2002	11.5	38.3	66.1	19.8	94.3	7,311,687	4,830,668
2003	10.5	35.0	68.6	20.6	95.5	9,454,420	6,481,875
2004	9.5	31.7	71.1	21.3	96.5	11,032,779	7,848,922
2005	8.5	28.3	73.8	22.1	97.4	6,495,751	4,794,815
2006	7.5	25.0	76.6	23.0	98.1	21,037,419	16,110,258
2007	6.5	21.7	79.4	23.8	98.7	15,868,214	12,605,527
2008	5.5	18.3	82.4	24.7	99.2	18,091,304	14,905,395
2009	4.5	15.0	85.4	25.6	99.5	18,212,027	15,558,437
2010	3.5	11.7	88.6	26.6	99.8	12,709,952	11,255,360
2011	2.5	8.3	91.8	27.5	99.9	9,739,260	8,936,450
2012	1.5	5.0	95.0	28.5	100.0	23,656,358	22,478,768
2013	0.5	1.7	98.3	29.5	100.0	24,807,167	24,393,998
						-----	-----
						295,265,266	199,422,048

Weighted Age Dollar-Years = 3,754,715,136  
 Average Age of Survivors = 12.72  
 Weighted Remaining Life Dollar-Years = 5,982,661,632  
 Average Remaining Life = 20.26



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ACCOUNT G3826 Proposed curve selection at 12/31/13  
 IOWA CURVE: 15 - SQ

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1999	14.5	96.7	3.3	0.5	100.0	340,157	11,338
2000	13.5	90.0	10.0	1.5	100.0	156,178	15,618
2001	12.5	83.3	16.7	2.5	100.0	243,083	40,514
2002	11.5	76.7	23.3	3.5	100.0	1,247,152	291,001
2003	10.5	70.0	30.0	4.5	100.0	2,431,355	729,404
2004	9.5	63.3	36.7	5.5	100.0	9,464	3,470
2005	8.5	56.7	43.3	6.5	100.0	553,513	239,855
2006	7.5	50.0	50.0	7.5	100.0	956,780	478,389
2007	6.5	43.3	56.7	8.5	100.0	659,076	373,476
2008	5.5	36.7	63.3	9.5	100.0	1,657,071	1,049,477
2009	4.5	30.0	70.0	10.5	100.0	548,091	383,663
2010	3.5	23.3	76.7	11.5	100.0	131,119	100,524
2011	2.5	16.7	83.3	12.5	100.0	509,168	424,306
2012	1.5	10.0	90.0	13.5	100.0	1,015,128	913,614
2013	0.5	3.3	96.7	14.5	100.0	555,699	537,175
						-----	-----
						11,013,034	5,591,824

Weighted Age Dollar-Years = 81,317,976  
 Average Age of Survivors = 7.38  
 Weighted Remaining Life Dollar-Years = 83,877,360  
 Average Remaining Life = 7.62

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ACCOUNT G3830 Proposed curve selection at 12/31/13  
IOWA CURVE: 33 - L5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1983	30.5	92.4	15.6	5.1	68.5	4,931,923	766,927
1984	29.5	89.4	16.9	5.6	75.8	10,223,565	1,731,844
1985	28.5	86.4	18.6	6.1	81.8	8,964,380	1,669,068
1986	27.5	83.3	20.6	6.8	86.5	7,407,736	1,522,834
1987	26.5	80.3	22.7	7.5	90.1	4,982,633	1,131,454
1988	25.5	77.3	25.0	8.3	92.8	4,773,440	1,194,324
1989	24.5	74.2	27.5	9.1	95.0	5,010,746	1,375,700
1990	23.5	71.2	30.0	9.9	96.6	3,883,431	1,164,706
1991	22.5	68.2	32.6	10.8	97.8	3,157,847	1,030,203
1992	21.5	65.2	35.3	11.7	98.7	2,892,821	1,022,567
1993	20.5	62.1	38.2	12.6	99.3	2,719,329	1,037,713
1994	19.5	59.1	41.0	13.5	99.7	2,015,244	827,238
1995	18.5	56.1	44.0	14.5	99.9	2,365,063	1,040,574
1996	17.5	53.0	47.0	15.5	100.0	2,340,877	1,099,943
1997	16.5	50.0	50.0	16.5	100.0	1,824,062	912,103
1998	15.5	47.0	53.0	17.5	100.0	1,727,607	916,161
1999	14.5	43.9	56.1	18.5	100.0	2,960,544	1,659,696
2000	13.5	40.9	59.1	19.5	100.0	2,564,356	1,515,299
2001	12.5	37.9	62.1	20.5	100.0	2,807,038	1,743,763
2002	11.5	34.8	65.2	21.5	100.0	3,063,272	1,995,765
2003	10.5	31.8	68.2	22.5	100.0	3,232,107	2,203,706
2004	9.5	28.8	71.2	23.5	100.0	3,900,505	2,777,629
2005	8.5	25.8	74.2	24.5	100.0	4,626,638	3,434,924
2006	7.5	22.7	77.3	25.5	100.0	5,065,938	3,914,584
2007	6.5	19.7	80.3	26.5	100.0	4,671,185	3,751,099
2008	5.5	16.7	83.3	27.5	100.0	3,546,348	2,955,287
2009	4.5	13.6	86.4	28.5	100.0	4,523,527	3,906,678
2010	3.5	10.6	89.4	29.5	100.0	4,812,056	4,301,682
2011	2.5	7.6	92.4	30.5	100.0	5,777,135	5,339,468
2012	1.5	4.5	95.5	31.5	100.0	5,488,771	5,239,276
2013	0.5	1.5	98.5	32.5	100.0	7,873,465	7,754,162
						----- 134,133,589	----- 70,936,376

Weighted Age Dollar-Years = 2,158,741,248  
 Average Age of Survivors = 16.09  
 Weighted Remaining Life Dollar-Years = 2,340,900,352  
 Average Remaining Life = 17.45

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ACCOUNT G387X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1919	94.5	450.0	0.0	0.0	0.0	18	0
1920	93.5	445.2	0.0	0.0	0.0	27	0
1921	92.5	440.5	0.0	0.0	0.0	467	0
1922	91.5	435.7	0.0	0.0	0.0	0	0
1923	90.5	431.0	0.0	0.0	0.0	0	0
1924	89.5	426.2	0.0	0.0	0.0	0	0
1925	88.5	421.4	0.0	0.0	0.0	174	0
1926	87.5	416.7	0.0	0.0	0.0	0	0
1927	86.5	411.9	0.0	0.0	0.0	221	0
1928	85.5	407.1	0.0	0.0	0.0	0	0
1929	84.5	402.4	0.0	0.0	0.0	0	0
1930	83.5	397.6	0.0	0.0	0.0	411	0
1931	82.5	392.9	0.0	0.0	0.0	18	0
1932	81.5	388.1	0.0	0.0	0.0	0	0
1933	80.5	383.3	0.0	0.0	0.0	53	0
1934	79.5	378.6	0.0	0.0	0.0	0	0
1935	78.5	373.8	0.0	0.0	0.0	0	0
1936	77.5	369.0	0.0	0.0	0.0	46	0
1937	76.5	364.3	0.0	0.0	0.0	357	0
1938	75.5	359.5	0.0	0.0	0.0	264	0
1939	74.5	354.8	0.0	0.0	0.0	1,580	0
1940	73.5	350.0	0.0	0.0	0.0	414	0
1941	72.5	345.2	0.0	0.0	0.0	1,497	0
1942	71.5	340.5	0.0	0.0	0.0	684	0
1943	70.5	335.7	0.0	0.0	0.0	0	0
1944	69.5	331.0	0.0	0.0	0.0	0	0
1945	68.5	326.2	0.0	0.0	0.0	317	0
1946	67.5	321.4	0.0	0.0	0.0	999	0
1947	66.5	316.7	0.0	0.0	0.0	546	0
1948	65.5	311.9	0.0	0.0	0.0	3,209	0
1949	64.5	307.1	0.0	0.0	0.0	8,255	0
1950	63.5	302.4	0.0	0.0	0.0	4,078	0
1951	62.5	297.6	0.0	0.0	0.0	4,788	0
1952	61.5	292.9	0.0	0.0	0.0	13,539	0
1953	60.5	288.1	0.0	0.0	0.0	9,225	0
1954	59.5	283.3	0.0	0.0	0.0	2,146	0
1955	58.5	278.6	0.0	0.0	0.0	1,304	0
1956	57.5	273.8	0.0	0.0	0.0	2,526	0
1957	56.5	269.0	0.0	0.0	0.0	42,359	0
1958	55.5	264.3	0.0	0.0	0.0	4,019	0
1959	54.5	259.5	0.0	0.0	0.0	5,901	0
1960	53.5	254.8	0.0	0.0	0.0	4,987	0
1961	52.5	250.0	0.0	0.0	0.0	621	0
1962	51.5	245.2	0.0	0.0	0.0	10,328	0
1963	50.5	240.5	0.0	0.0	0.0	2,453	0
1964	49.5	235.7	0.0	0.0	0.0	12,263	0
1965	48.5	231.0	0.0	0.0	0.0	6,941	0
1966	47.5	226.2	0.0	0.0	0.0	10,608	0

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ACCOUNT G387X Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1967	46.5	221.4	0.0	0.0	0.0	12,820	0
1968	45.5	216.7	0.0	0.0	0.0	6,357	0
1969	44.5	211.9	0.0	0.0	0.0	11,469	0
1970	43.5	207.1	0.0	0.0	0.0	157,260	0
1971	42.5	202.4	0.0	0.0	0.0	110,587	0
1972	41.5	197.6	1.2	0.2	1.2	66,935	793
1973	40.5	192.9	3.6	0.7	3.6	115,513	4,123
1974	39.5	188.1	6.0	1.2	6.0	140,475	8,360
1975	38.5	183.3	8.3	1.7	8.3	108,382	9,031
1976	37.5	178.6	10.7	2.2	10.7	74,445	7,976
1977	36.5	173.8	13.1	2.7	13.1	19,807	2,594
1978	35.5	169.0	15.5	3.2	15.5	12,773	1,977
1979	34.5	164.3	17.9	3.7	17.9	44,843	8,008
1980	33.5	159.5	20.2	4.2	20.2	49,366	9,991
1981	32.5	154.8	22.6	4.7	22.6	92,722	20,973
1982	31.5	150.0	25.0	5.2	25.0	585,315	146,327
1983	30.5	145.2	27.4	5.7	27.4	110,710	30,313
1984	29.5	140.5	29.8	6.2	29.8	259,104	77,114
1985	28.5	135.7	32.1	6.7	32.1	176,245	56,650
1986	27.5	131.0	34.5	7.2	34.5	416,371	143,746
1987	26.5	126.2	36.9	7.7	36.9	1,364,771	503,664
1988	25.5	121.4	39.3	8.2	39.3	248,239	97,522
1989	24.5	116.7	41.7	8.7	41.7	689,066	287,110
1990	23.5	111.9	44.0	9.2	44.0	23,213	10,225
1991	22.5	107.1	46.4	9.7	46.4	108,455	50,354
1992	21.5	102.4	48.8	10.2	48.8	2,933,729	1,431,936
1993	20.5	97.6	51.2	10.7	51.2	1,793,675	918,189
1994	19.5	92.9	53.6	11.2	53.6	441,548	236,543
1995	18.5	88.1	56.0	11.7	56.0	287,702	160,976
1996	17.5	83.3	58.3	12.2	58.3	420,161	245,094
1997	16.5	78.6	60.7	12.7	60.7	208,054	126,318
1998	15.5	73.8	63.1	13.2	63.1	562,087	354,650
1999	14.5	69.0	65.5	13.7	65.5	369,385	241,859
2000	13.5	64.3	67.9	14.2	67.9	243,719	165,381
2001	12.5	59.5	70.2	14.7	70.2	893,747	627,750
2002	11.5	54.8	72.6	15.2	72.6	2,340,629	1,699,741
2003	10.5	50.0	75.0	15.7	75.0	2,565,763	1,924,321
2004	9.5	45.2	77.4	16.2	77.4	2,104,309	1,628,333
2005	8.5	40.5	79.8	16.7	79.8	1,391,813	1,110,136
2006	7.5	35.7	82.1	17.2	82.1	303,340	249,172
2007	6.5	31.0	84.5	17.7	84.5	127,735	107,966
2008	5.5	26.2	86.9	18.2	86.9	246,668	214,366
2009	4.5	21.4	89.3	18.7	89.3	2,349,148	2,097,453
2010	3.5	16.7	91.7	19.2	91.7	301,132	276,038
2011	2.5	11.9	94.0	19.7	94.0	1,185,129	1,114,585
2012	1.5	7.1	96.4	20.2	96.4	1,732,131	1,670,268
2013	0.5	2.4	98.8	20.7	98.8	3,677,370	3,633,590
						-----	-----
						31,641,860	21,711,516

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ACCOUNT G387X Proposed curve selection at 12/31/13  
IOWA CURVE: 21 - SC

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Weighted Age Dollar-Years = 419,837,312  
Average Age of Survivors = 13.27  
Weighted Remaining Life Dollar-Years = 455,941,824  
Average Remaining Life = 14.41

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ACCOUNT G3900 Proposed curve selection at 12/31/13  
 IOWA CURVE: 33 - R1.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1933	80.5	243.9	0.0	0.0	0.0	64	0
1934	79.5	240.9	0.0	0.0	0.0	0	0
1935	78.5	237.9	0.0	0.0	0.0	0	0
1936	77.5	234.8	0.0	0.0	0.0	223	0
1937	76.5	231.8	0.0	0.0	0.0	0	0
1938	75.5	228.8	0.0	0.0	0.0	79	0
1939	74.5	225.8	0.0	0.0	0.0	41	0
1940	73.5	222.7	0.0	0.0	0.0	0	0
1941	72.5	219.7	0.0	0.0	0.0	7,912	0
1942	71.5	216.7	0.0	0.0	0.0	0	0
1943	70.5	213.6	0.0	0.0	0.0	0	0
1944	69.5	210.6	0.0	0.0	0.0	18,335	0
1945	68.5	207.6	0.0	0.0	0.0	0	0
1946	67.5	204.5	0.0	0.0	0.0	0	0
1947	66.5	201.5	0.0	0.0	0.0	2,227	0
1948	65.5	198.5	0.0	0.0	0.0	92	0
1949	64.5	195.5	0.6	0.2	0.1	21,816	126
1950	63.5	192.4	2.3	0.8	0.2	4,074	94
1951	62.5	189.4	3.6	1.2	0.3	443	16
1952	61.5	186.4	4.7	1.6	0.5	385	18
1953	60.5	183.3	5.7	1.9	0.8	1,123	64
1954	59.5	180.3	6.6	2.2	1.1	0	0
1955	58.5	177.3	7.4	2.4	1.6	422	31
1956	57.5	174.2	8.1	2.7	2.1	0	0
1957	56.5	171.2	8.8	2.9	2.8	931,338	81,719
1958	55.5	168.2	9.5	3.1	3.6	2,749	260
1959	54.5	165.2	10.2	3.4	4.5	745,912	76,036
1960	53.5	162.1	10.9	3.6	5.6	85,703	9,377
1961	52.5	159.1	11.7	3.9	6.8	18,198	2,132
1962	51.5	156.1	12.5	4.1	8.2	49,829	6,237
1963	50.5	153.0	13.3	4.4	9.8	17,131	2,285
1964	49.5	150.0	14.2	4.7	11.4	18,020	2,556
1965	48.5	147.0	15.0	5.0	13.3	860,704	129,518
1966	47.5	143.9	15.9	5.3	15.2	18,720	2,982
1967	46.5	140.9	16.8	5.6	17.4	38,414	6,466
1968	45.5	137.9	17.8	5.9	19.6	77,833	13,820
1969	44.5	134.8	18.7	6.2	22.0	17,274	3,231
1970	43.5	131.8	19.7	6.5	24.5	186,842	36,760
1971	42.5	128.8	20.7	6.8	27.1	22,039	4,557
1972	41.5	125.8	21.7	7.2	29.8	39,143	8,498
1973	40.5	122.7	22.8	7.5	32.5	22,674	5,165
1974	39.5	119.7	23.9	7.9	35.3	346,097	82,666
1975	38.5	116.7	25.0	8.3	38.1	461,018	115,404
1976	37.5	113.6	26.2	8.7	41.0	66,745	17,502
1977	36.5	110.6	27.5	9.1	43.8	63,010	17,301
1978	35.5	107.6	28.7	9.5	46.6	116,289	33,418
1979	34.5	104.5	30.1	9.9	49.4	209,969	63,126
1980	33.5	101.5	31.4	10.4	52.1	273,193	85,890

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ACCOUNT G3900 Proposed curve selection at 12/31/13  
 IOWA CURVE: 33 - R1.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1981	32.5	98.5	32.9	10.8	54.8	74,270	24,407
1982	31.5	95.5	34.3	11.3	57.4	1,660,795	570,217
1983	30.5	92.4	35.9	11.8	59.9	2,677,787	960,079
1984	29.5	89.4	37.4	12.3	62.4	1,123,026	420,245
1985	28.5	86.4	39.0	12.9	64.7	1,143,439	446,345
1986	27.5	83.3	40.7	13.4	67.0	1,185,877	482,609
1987	26.5	80.3	42.4	14.0	69.1	1,545,330	655,269
1988	25.5	77.3	44.2	14.6	71.2	5,842,169	2,579,592
1989	24.5	74.2	45.9	15.2	73.2	1,630,173	749,063
1990	23.5	71.2	47.8	15.8	75.1	1,960,171	936,719
1991	22.5	68.2	49.7	16.4	76.9	5,213,622	2,589,430
1992	21.5	65.2	51.6	17.0	78.6	14,996,572	7,736,069
1993	20.5	62.1	53.5	17.7	80.2	5,130,209	2,746,876
1994	19.5	59.1	55.5	18.3	81.7	1,401,358	778,285
1995	18.5	56.1	57.6	19.0	83.2	11,099,351	6,389,725
1996	17.5	53.0	59.6	19.7	84.6	2,380,313	1,419,458
1997	16.5	50.0	61.7	20.4	85.9	1,939,520	1,197,281
1998	15.5	47.0	63.9	21.1	87.1	1,310,186	836,680
1999	14.5	43.9	66.0	21.8	88.3	535,446	353,492
2000	13.5	40.9	68.2	22.5	89.4	687,197	468,702
2001	12.5	37.9	70.4	23.2	90.5	585,787	412,500
2002	11.5	34.8	72.7	24.0	91.5	410,477	298,239
2003	10.5	31.8	74.9	24.7	92.5	3,097,169	2,320,369
2004	9.5	28.8	77.2	25.5	93.4	1,884,349	1,454,799
2005	8.5	25.8	79.5	26.2	94.2	5,836,974	4,641,089
2006	7.5	22.7	81.8	27.0	95.1	9,716,465	7,952,092
2007	6.5	19.7	84.2	27.8	95.8	1,810,914	1,524,659
2008	5.5	16.7	86.6	28.6	96.6	8,643,828	7,482,602
2009	4.5	13.6	89.0	29.4	97.3	9,137,352	8,128,633
2010	3.5	10.6	91.4	30.2	97.9	5,936,543	5,424,612
2011	2.5	7.6	93.8	31.0	98.6	9,443,044	8,858,906
2012	1.5	4.5	96.3	31.8	99.2	22,644,069	21,800,076
2013	0.5	1.5	98.8	32.6	99.7	2,959,875	2,922,953
						-----	-----
						150,389,737	106,369,320

Weighted Age Dollar-Years = 1,988,662,912  
 Average Age of Survivors = 13.22  
 Weighted Remaining Life Dollar-Years = 3,510,187,520  
 Average Remaining Life = 23.34

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ACCOUNT G3911 Proposed curve selection at 12/31/13  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1999	14.5	103.6	0.0	0.0	0.0	1,284	0
2000	13.5	96.4	3.6	0.5	100.0	604,252	21,580
2001	12.5	89.3	10.7	1.5	100.0	200,970	21,532
2002	11.5	82.1	17.9	2.5	100.0	232,283	41,479
2003	10.5	75.0	25.0	3.5	100.0	530,842	132,710
2004	9.5	67.9	32.1	4.5	100.0	2,177,150	699,796
2005	8.5	60.7	39.3	5.5	100.0	86,328	33,914
2006	7.5	53.6	46.4	6.5	100.0	4,430,058	2,056,808
2007	6.5	46.4	53.6	7.5	100.0	4,447,497	2,382,583
2008	5.5	39.3	60.7	8.5	100.0	394,083	239,264
2009	4.5	32.1	67.9	9.5	100.0	317,033	215,129
2010	3.5	25.0	75.0	10.5	100.0	676,569	507,426
2011	2.5	17.9	82.1	11.5	100.0	147,907	121,495
2012	1.5	10.7	89.3	12.5	100.0	5,780	5,161
2013	0.5	3.6	96.4	13.5	100.0	83,268	80,294
						-----	-----
						14,335,304	6,559,171

Weighted Age Dollar-Years = 108,866,280  
 Average Age of Survivors = 7.59  
 Weighted Remaining Life Dollar-Years = 91,828,392  
 Average Remaining Life = 6.41



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ACCOUNT G3912 Proposed curve selection at 12/31/13  
 IOWA CURVE: 5 - SQ

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2008	5.5	110.0	0.0	0.0	0.0	1,732,866	0
2009	4.5	90.0	10.0	0.5	100.0	28,125,808	2,812,553
2010	3.5	70.0	30.0	1.5	100.0	28,656,805	8,597,013
2011	2.5	50.0	50.0	2.5	100.0	17,027,596	8,513,781
2012	1.5	30.0	70.0	3.5	100.0	64,833,146	45,383,136
2013	0.5	10.0	90.0	4.5	100.0	22,752,669	20,477,380
						-----	-----
						163,128,890	85,783,864

Weighted Age Dollar-Years = 387,590,752  
 Average Age of Survivors = 2.38  
 Weighted Remaining Life Dollar-Years = 428,919,328  
 Average Remaining Life = 2.63

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G392X Proposed curve selection at 12/31/13  
 IOWA CURVE: 7 - SQ

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2011	2.5	35.7	64.3	4.5	100.0	407,757	262,129
2012	1.5	21.4	78.6	5.5	100.0	0	0
2013	0.5	7.1	92.9	6.5	100.0	0	0
						----- 407,757	----- 262,129

Weighted Age Dollar-Years = 1,019,393  
 Average Age of Survivors = 2.50  
 Weighted Remaining Life Dollar-Years = 1,834,903  
 Average Remaining Life = 4.50

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G3930 Proposed curve selection at 12/31/13  
 IOWA CURVE: 20 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1994	19.5	97.5	2.5	0.5	100.0	12,802	320
1995	18.5	92.5	7.5	1.5	100.0	0	0
1996	17.5	87.5	12.5	2.5	100.0	0	0
1997	16.5	82.5	17.5	3.5	100.0	0	0
1998	15.5	77.5	22.5	4.5	100.0	0	0
1999	14.5	72.5	27.5	5.5	100.0	0	0
2000	13.5	67.5	32.5	6.5	100.0	0	0
2001	12.5	62.5	37.5	7.5	100.0	0	0
2002	11.5	57.5	42.5	8.5	100.0	0	0
2003	10.5	52.5	47.5	9.5	100.0	0	0
2004	9.5	47.5	52.5	10.5	100.0	0	0
2005	8.5	42.5	57.5	11.5	100.0	0	0
2006	7.5	37.5	62.5	12.5	100.0	0	0
2007	6.5	32.5	67.5	13.5	100.0	0	0
2008	5.5	27.5	72.5	14.5	100.0	0	0
2009	4.5	22.5	77.5	15.5	100.0	0	0
2010	3.5	17.5	82.5	16.5	100.0	80,863	66,712
2011	2.5	12.5	87.5	17.5	100.0	0	0
2012	1.5	7.5	92.5	18.5	100.0	0	0
2013	0.5	2.5	97.5	19.5	100.0	7,107	6,929
						----- 100,772	----- 73,961

Weighted Age Dollar-Years = 536,213  
 Average Age of Survivors = 5.32  
 Weighted Remaining Life Dollar-Years = 1,479,220  
 Average Remaining Life = 14.68

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G394X Proposed curve selection at 12/31/13  
 IOWA CURVE: 29 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1985	28.5	98.3	1.7	0.5	100.0	1,353,048	23,327
1986	27.5	94.8	5.2	1.5	100.0	988,880	51,148
1987	26.5	91.4	8.6	2.5	100.0	405,695	34,973
1988	25.5	87.9	12.1	3.5	100.0	406,601	49,072
1989	24.5	84.5	15.5	4.5	100.0	69,079	10,719
1990	23.5	81.0	19.0	5.5	100.0	1,005,686	190,733
1991	22.5	77.6	22.4	6.5	100.0	1,093,037	244,990
1992	21.5	74.1	25.9	7.5	100.0	76,382	19,754
1993	20.5	70.7	29.3	8.5	100.0	52,591	15,415
1994	19.5	67.2	32.8	9.5	100.0	176,089	57,684
1995	18.5	63.8	36.2	10.5	100.0	167,220	60,545
1996	17.5	60.3	39.7	11.5	100.0	288,216	114,292
1997	16.5	56.9	43.1	12.5	100.0	54,304	23,407
1998	15.5	53.4	46.6	13.5	100.0	206,449	96,105
1999	14.5	50.0	50.0	14.5	100.0	64,803	32,401
2000	13.5	46.6	53.4	15.5	100.0	694,914	371,419
2001	12.5	43.1	56.9	16.5	100.0	362,140	206,045
2002	11.5	39.7	60.3	17.5	100.0	481,865	290,780
2003	10.5	36.2	63.8	18.5	100.0	1,046,773	667,768
2004	9.5	32.8	67.2	19.5	100.0	403,986	271,645
2005	8.5	29.3	70.7	20.5	100.0	30,953	21,881
2006	7.5	25.9	74.1	21.5	100.0	902,497	669,092
2007	6.5	22.4	77.6	22.5	100.0	149,083	115,668
2008	5.5	19.0	81.0	23.5	100.0	171,715	139,148
2009	4.5	15.5	84.5	24.5	100.0	123,000	103,914
2010	3.5	12.1	87.9	25.5	100.0	221,297	194,589
2011	2.5	8.6	91.4	26.5	100.0	122,741	112,160
2012	1.5	5.2	94.8	27.5	100.0	174,558	165,529
2013	0.5	1.7	98.3	28.5	100.0	253,907	249,529
						-----	-----
						11,547,509	4,603,732

Weighted Age Dollar-Years = 201,369,232  
 Average Age of Survivors = 17.44  
 Weighted Remaining Life Dollar-Years = 133,508,224  
 Average Remaining Life = 11.56

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ACCOUNT G3941 Proposed curve selection at 12/31/13  
 IOWA CURVE: 24 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1990	23.5	97.9	2.1	0.5	100.0	2,287,181	47,647
1991	22.5	93.8	6.2	1.5	100.0	1,700,377	106,272
1992	21.5	89.6	10.4	2.5	100.0	1,503,441	156,607
1993	20.5	85.4	14.6	3.5	100.0	2,009,670	293,075
1994	19.5	81.3	18.7	4.5	100.0	1,357,999	254,623
1995	18.5	77.1	22.9	5.5	100.0	1,426,709	326,953
1996	17.5	72.9	27.1	6.5	100.0	1,352,369	366,265
1997	16.5	68.8	31.2	7.5	100.0	1,327,861	414,955
1998	15.5	64.6	35.4	8.5	100.0	920,612	326,049
1999	14.5	60.4	39.6	9.5	100.0	949,936	376,015
2000	13.5	56.3	43.7	10.5	100.0	2,155,846	943,181
2001	12.5	52.1	47.9	11.5	100.0	1,724,637	826,387
2002	11.5	47.9	52.1	12.5	100.0	2,385,597	1,242,496
2003	10.5	43.8	56.2	13.5	100.0	3,057,512	1,719,848
2004	9.5	39.6	60.4	14.5	100.0	652,577	394,265
2005	8.5	35.4	64.6	15.5	100.0	818,957	528,909
2006	7.5	31.3	68.7	16.5	100.0	1,537,132	1,056,777
2007	6.5	27.1	72.9	17.5	100.0	1,884,113	1,373,831
2008	5.5	22.9	77.1	18.5	100.0	3,234,260	2,493,072
2009	4.5	18.8	81.2	19.5	100.0	1,493,302	1,213,306
2010	3.5	14.6	85.4	20.5	100.0	1,736,139	1,482,950
2011	2.5	10.4	89.6	21.5	100.0	4,124,164	3,694,560
2012	1.5	6.3	93.7	22.5	100.0	533,311	499,979
2013	0.5	2.1	97.9	23.5	100.0	2,515,375	2,462,969
						-----	-----
						42,689,077	22,600,992

Weighted Age Dollar-Years = 482,113,056  
 Average Age of Survivors = 11.29  
 Weighted Remaining Life Dollar-Years = 542,423,808  
 Average Remaining Life = 12.71

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ACCOUNT G3950 Proposed curve selection at 12/31/13  
 IOWA CURVE: 25 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1989	24.5	98.0	2.0	0.5	100.0	416,766	8,335
1990	23.5	94.0	6.0	1.5	100.0	285,108	17,106
1991	22.5	90.0	10.0	2.5	100.0	764,246	76,424
1992	21.5	86.0	14.0	3.5	100.0	1,052,546	147,355
1993	20.5	82.0	18.0	4.5	100.0	222,130	39,983
1994	19.5	78.0	22.0	5.5	100.0	354,437	77,976
1995	18.5	74.0	26.0	6.5	100.0	129,373	33,637
1996	17.5	70.0	30.0	7.5	100.0	201,198	60,359
1997	16.5	66.0	34.0	8.5	100.0	44,465	15,118
1998	15.5	62.0	38.0	9.5	100.0	139,041	52,835
1999	14.5	58.0	42.0	10.5	100.0	2,384	1,001
2000	13.5	54.0	46.0	11.5	100.0	0	0
2001	12.5	50.0	50.0	12.5	100.0	317,216	158,608
2002	11.5	46.0	54.0	13.5	100.0	49,550	26,757
2003	10.5	42.0	58.0	14.5	100.0	51,740	30,009
2004	9.5	38.0	62.0	15.5	100.0	572,784	355,126
2005	8.5	34.0	66.0	16.5	100.0	33,948	22,406
2006	7.5	30.0	70.0	17.5	100.0	34,888	24,422
2007	6.5	26.0	74.0	18.5	100.0	0	0
2008	5.5	22.0	78.0	19.5	100.0	0	0
2009	4.5	18.0	82.0	20.5	100.0	0	0
2010	3.5	14.0	86.0	21.5	100.0	320,901	275,975
2011	2.5	10.0	90.0	22.5	100.0	4,157	3,741
2012	1.5	6.0	94.0	23.5	100.0	140,840	132,389
2013	0.5	2.0	98.0	24.5	100.0	331,639	325,006
						-----	-----
						5,469,357	1,884,568

Weighted Age Dollar-Years = 89,619,592  
 Average Age of Survivors = 16.39  
 Weighted Remaining Life Dollar-Years = 47,114,200  
 Average Remaining Life = 8.61

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ACCOUNT G3961 Proposed curve selection at 12/31/13  
 IOWA CURVE: 12 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2009	4.5	37.5	62.5	7.5	100.0	10,833	6,771
2010	3.5	29.2	70.8	8.5	100.0	1,124	796
2011	2.5	20.8	79.2	9.5	100.0	0	0
2012	1.5	12.5	87.5	10.5	100.0	0	0
2013	0.5	4.2	95.8	11.5	100.0	0	0
						-----	-----
						11,957	7,567

Weighted Age Dollar-Years = 52,683  
 Average Age of Survivors = 4.41  
 Weighted Remaining Life Dollar-Years = 90,804  
 Average Remaining Life = 7.59

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ACCOUNT G3970 Proposed curve selection at 12/31/13  
 IOWA CURVE: 15 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1998	15.5	103.3	0.0	0.0	0.0	132,585	0
1999	14.5	96.7	3.3	0.5	100.0	94,386	3,146
2000	13.5	90.0	10.0	1.5	100.0	182,833	18,283
2001	12.5	83.3	16.7	2.5	100.0	33,211	5,535
2002	11.5	76.7	23.3	3.5	100.0	497,973	116,193
2003	10.5	70.0	30.0	4.5	100.0	222,928	66,878
2004	9.5	63.3	36.7	5.5	100.0	254,610	93,357
2005	8.5	56.7	43.3	6.5	100.0	2,039,490	883,777
2006	7.5	50.0	50.0	7.5	100.0	283,387	141,693
2007	6.5	43.3	56.7	8.5	100.0	312,621	177,152
2008	5.5	36.7	63.3	9.5	100.0	971,599	615,345
2009	4.5	30.0	70.0	10.5	100.0	719,802	503,861
2010	3.5	23.3	76.7	11.5	100.0	1,072,480	822,234
2011	2.5	16.7	83.3	12.5	100.0	638,400	531,999
2012	1.5	10.0	90.0	13.5	100.0	27,543,759	24,789,356
2013	0.5	3.3	96.7	14.5	100.0	11,045,095	10,676,914
						-----	-----
						46,045,159	39,445,720

Weighted Age Dollar-Years = 99,057,144  
 Average Age of Survivors = 2.15  
 Weighted Remaining Life Dollar-Years = 591,685,824  
 Average Remaining Life = 12.85



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ACCOUNT G3971 Proposed curve selection at 12/31/13  
 IOWA CURVE: 5 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2008	5.5	110.0	0.0	0.0	0.0	2,155,506	0
2009	4.5	90.0	10.0	0.5	100.0	2,617,942	261,792
2010	3.5	70.0	30.0	1.5	100.0	30,298,401	9,089,490
2011	2.5	50.0	50.0	2.5	100.0	30,348,000	15,173,970
2012	1.5	30.0	70.0	3.5	100.0	3,408,483	2,385,935
2013	0.5	10.0	90.0	4.5	100.0	8,152,944	7,337,642
						-----	-----
						76,981,276	34,248,832

Weighted Age Dollar-Years = 214,739,616  
 Average Age of Survivors = 2.79  
 Weighted Remaining Life Dollar-Years = 171,244,160  
 Average Remaining Life = 2.22

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G3972 Proposed curve selection at 12/31/13  
 IOWA CURVE: 7 - SQ

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2007	6.5	92.9	7.1	0.5	100.0	276,285	19,734
2008	5.5	78.6	21.4	1.5	100.0	382,879	82,045
2009	4.5	64.3	35.7	2.5	100.0	173,407	61,931
2010	3.5	50.0	50.0	3.5	100.0	138,212	69,106
2011	2.5	35.7	64.3	4.5	100.0	69,935	44,958
2012	1.5	21.4	78.6	5.5	100.0	0	0
2013	0.5	7.1	92.9	6.5	100.0	359,222	333,563
						1,399,940	611,337

Weighted Age Dollar-Years = 5,520,209  
 Average Age of Survivors = 3.94  
 Weighted Remaining Life Dollar-Years = 4,279,359  
 Average Remaining Life = 3.06

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G3973 Proposed curve selection at 12/31/13  
 IOWA CURVE: 10 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2003	10.5	105.0	0.0	0.0	0.0	16,378	0
2004	9.5	95.0	5.0	0.5	100.0	1,272,036	63,601
2005	8.5	85.0	15.0	1.5	100.0	975,003	146,249
2006	7.5	75.0	25.0	2.5	100.0	41,575	10,394
2007	6.5	65.0	35.0	3.5	100.0	1,920,057	672,018
2008	5.5	55.0	45.0	4.5	100.0	181,234	81,555
2009	4.5	45.0	55.0	5.5	100.0	335,943	184,768
2010	3.5	35.0	65.0	6.5	100.0	97,924	63,651
2011	2.5	25.0	75.0	7.5	100.0	304,702	228,526
2012	1.5	15.0	85.0	8.5	100.0	444,878	378,146
2013	0.5	5.0	95.0	9.5	100.0	606,974	576,625
						-----	-----
						6,196,704	2,405,533

Weighted Age Dollar-Years = 37,919,840  
 Average Age of Survivors = 6.12  
 Weighted Remaining Life Dollar-Years = 24,055,330  
 Average Remaining Life = 3.88

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ACCOUNT G3974 Proposed curve selection at 12/31/13  
 IOWA CURVE: 15 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1998	15.5	103.3	0.0	0.0	0.0	73,340	0
1999	14.5	96.7	3.3	0.5	100.0	204,012	6,800
2000	13.5	90.0	10.0	1.5	100.0	0	0
2001	12.5	83.3	16.7	2.5	100.0	12,222	2,037
2002	11.5	76.7	23.3	3.5	100.0	20,818	4,858
2003	10.5	70.0	30.0	4.5	100.0	156,857	47,057
2004	9.5	63.3	36.7	5.5	100.0	235,647	86,404
2005	8.5	56.7	43.3	6.5	100.0	0	0
2006	7.5	50.0	50.0	7.5	100.0	15,443	7,721
2007	6.5	43.3	56.7	8.5	100.0	186,845	105,879
2008	5.5	36.7	63.3	9.5	100.0	50,868	32,216
2009	4.5	30.0	70.0	10.5	100.0	1,216,311	851,417
2010	3.5	23.3	76.7	11.5	100.0	7,274	5,577
2011	2.5	16.7	83.3	12.5	100.0	28,390	23,658
2012	1.5	10.0	90.0	13.5	100.0	405,753	365,177
2013	0.5	3.3	96.7	14.5	100.0	3,489,808	3,373,478
						-----	-----
						6,103,588	4,912,279

Weighted Age Dollar-Years = 17,906,228  
 Average Age of Survivors = 2.93  
 Weighted Remaining Life Dollar-Years = 73,684,184  
 Average Remaining Life = 12.07

SOUTHERN CALIFORNIA GAS COMPANY

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ACCOUNT G3980 Proposed curve selection at 12/31/13  
 IOWA CURVE: 20 - SQ

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1994	19.5	97.5	2.5	0.5	100.0	198,805	4,970
1995	18.5	92.5	7.5	1.5	100.0	240,204	18,015
1996	17.5	87.5	12.5	2.5	100.0	18,003	2,250
1997	16.5	82.5	17.5	3.5	100.0	20,600	3,605
1998	15.5	77.5	22.5	4.5	100.0	21,692	4,881
1999	14.5	72.5	27.5	5.5	100.0	19,761	5,434
2000	13.5	67.5	32.5	6.5	100.0	1,897,519	616,692
2001	12.5	62.5	37.5	7.5	100.0	330,540	123,952
2002	11.5	57.5	42.5	8.5	100.0	50,030	21,263
2003	10.5	52.5	47.5	9.5	100.0	25,647	12,182
2004	9.5	47.5	52.5	10.5	100.0	358,286	188,100
2005	8.5	42.5	57.5	11.5	100.0	72,223	41,528
2006	7.5	37.5	62.5	12.5	100.0	0	0
2007	6.5	32.5	67.5	13.5	100.0	51,747	34,929
2008	5.5	27.5	72.5	14.5	100.0	0	0
2009	4.5	22.5	77.5	15.5	100.0	0	0
2010	3.5	17.5	82.5	16.5	100.0	0	0
2011	2.5	12.5	87.5	17.5	100.0	0	0
2012	1.5	7.5	92.5	18.5	100.0	0	0
2013	0.5	2.5	97.5	19.5	100.0	0	0
						----- 3,305,057	----- 1,077,801

Weighted Age Dollar-Years = 44,545,044  
 Average Age of Survivors = 13.48  
 Weighted Remaining Life Dollar-Years = 21,556,020  
 Average Remaining Life = 6.52

## **VII. SALVAGE STUDIES**

Schedule K shows, by account, the salvage rates authorized in 2004, 2008, and 2012 and proposed TY 2016. The subsequent workpapers show the historical data and analysis of salvage and cost of removal rates as a percentage of retirements for the past 15 years (1999-2013), by account. The 15-year historical data along with informed judgment is the primary determinant of future net salvage rates used in calculating the proposed depreciation rates for TY 2016.

**Southern California Gas Company  
Summary of Net Salvage Rates (Percent)**

<b>Account</b>	<b>Account Description</b>	<b>2004 Authorized</b>	<b>2008 Authorized</b>	<b>2012 Authorized</b>	<b>2016 Proposed</b>
G350X	Rights-of-Way	0	0	0	0
G351X	Structures and Improvements	(50)	(30)	(45)	(70)
G352X	Wells	(45)	(60)	(45)	(70)
G353X	Lines	(50)	(55)	(40)	(40)
G3540	Compressor Station Equipment	(20)	(5)	(5)	(15)
G3550	Meas and Reg Equipment	(30)	(15)	0	5
G356X	Purification Equipment	(55)	(25)	(20)	(30)
G357X	Other Equipment	(25)	(50)	(75)	(100)
G362	Rights-of-Way	0	0	0	0
G366X	Structures and Improvements	(40)	(20)	(20)	(40)
G367X	Mains	(20)	(20)	(30)	(60)
G368X	Compressor Station Equipment	(35)	(15)	(10)	(15)
G3690	Meas and Reg Equipment	(15)	(20)	(15)	(50)
G371X	Other Equipment	(30)	(5)	(5)	(10)
G3742	Land Rights	0	0	0	0
G3750	Structures and Improvements	5	5	0	(10)
G376X	Mains - Steel	(50)	(60)	(55)	(80)
G3780	Meas and Reg Equipment	(100)	(100)	(85)	(95)
G380X	Services	(90)	(85)	(95)	(115)
G381X	Meters	5	0	0	5
G382X	Meter Installations	(70)	(20)	(10)	(10)
G3826	Meter Installations (Other)	0	(20)	(10)	0
G3830	House Regulators	0	0	0	5
G387X	Other Equipment	(25)	5	15	5
G3892	Land Rights	0	0	0	0
G390X	Structures and Improvements	(20)	(20)	(25)	(15)
G3901	Gas Company Tower Lease	0	0	0	(15)
G3911	Office Furniture & Equipment	5	0	0	0
G3912	Computer Equipment	5	0	0	0
G3913	Software - 3yr ASL	0	0	0	0
G3914	Software - 6yr ASL	0	0	0	0
G3915	Software - 10yr ASL	0	0	0	0
G39155	Software - 15yr ASL	0	0	0	0
G3916	Software - 20yr ASL	0	0	0	0
G392X	Transportation Equipment	25	25	5	5
G3930	Stores Equipment	0	0	0	0
G394X	Shop and Garage Equipment	0	0	0	0
G3941	Large Portable Tools	0	0	0	0
G3950	Laboratory Equipment	0	0	0	0
G3961	Construction Equipment	20	30	25	25
G3970	Communication Equipment	5	0	0	0
G3971	General Network Equip-5yr ASL	0	0	0	0
G3972	PBX and Voice Equip-7yr ASL	0	15	5	0
G3973	Microwave and Radio-10yr ASL	0	0	0	0
G3974	Communication Structures	0	(5)	(5)	(5)
G3980	Miscellaneous Equipment	5	0	0	0

# Workpapers

## Net Salvage Statistics

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**Southern California Gas Company  
Determination of Salvage Values  
For Structures & Improvements - Account G351X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	30,391	-	(30,391)	-				(73.79)
2000	7,868	-	-	49,907	634.30	(49,907)	(634.30)				(72.74)
2001	-	-	-	18,936	-	(18,936)	-				(71.21)
2002	21,320	-	-	52,156	244.63	(52,156)	(244.63)				(70.55)
2003	84,865	-	-	21,937	25.85	(21,937)	(25.85)			(151.97)	(69.25)
2004	232,720	-	-	60,400	25.95	(60,400)	(25.95)			(58.64)	(70.58)
2005	38,057	-	-	(32,733)	(86.01)	32,733	86.01			(32.02)	(74.67)
2006	-	-	-	1,454	-	(1,454)	-			(27.38)	(77.11)
2007	330,300	-	-	580,242	175.67	(580,242)	(175.67)			(92.03)	(77.05)
2008	561,618	-	-	32,474	5.78	(32,474)	(5.78)			(55.20)	(62.05)
2009	65,778	-	-	76,395	116.14	(76,395)	(116.14)			(66.06)	(81.68)
2010*	35,956	-	-	288,188	801.50	(288,188)	(801.50)			(98.50)	(80.22)
2011	849,111	-	-	175,791	20.70	(175,791)	(20.70)			(62.57)	(63.02)
2012	486,824	-	-	620,518	127.46	(620,518)	(127.46)			(59.69)	(117.55)
2013	172,097	-	-	154,038	89.51	(154,038)	(89.51)			(81.68)	(89.51)
<b>TOTAL</b>	<b>2,886,513</b>	<b>-</b>	<b>-</b>	<b>2,130,095</b>	<b>73.79</b>	<b>(2,130,095)</b>	<b>(73.79)</b>	<b>41,640,977</b>	<b>6.93</b>		

\*2010 (677,221) Exclude Aliso Canyon fire insurance proceeds credited to gross salvage.

**Southern California Gas Company  
Determination of Salvage Values  
For Wells - Account G352X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	427,001	-	-	779,486	182.55	(779,486)	(182.55)				(77.26)
2000	369,019	202,209	54.80	1,070,890	290.20	(868,681)	(235.40)				(74.69)
2001	529,516	16,755	3.16	319,211	60.28	(302,456)	(57.12)				(71.23)
2002	112,362	-	-	490,306	436.36	(490,306)	(436.36)				(71.68)
2003	749,751	33,206	4.43	132,606	17.69	(99,400)	(13.26)			(116.12)	(69.19)
2004	700,899	14,234	2.03	310,984	44.37	(296,750)	(42.34)			(83.59)	(71.86)
2005	2,145,040	-	-	382,268	17.82	(382,268)	(17.82)			(37.08)	(73.23)
2006	716,370	-	-	686,748	95.87	(686,748)	(95.87)			(44.20)	(82.46)
2007	2,696,999	-	-	827,759	30.69	(827,759)	(30.69)			(32.71)	(81.67)
2008	757,611	-	-	1,114,978	147.17	(1,114,978)	(147.17)			(47.15)	(96.19)
2009	1,452,450	-	-	532,563	36.67	(532,563)	(36.67)			(45.62)	(91.76)
2010	2,280,777	-	-	609,393	26.72	(609,393)	(26.72)			(47.71)	(102.78)
2011	1,388,000	-	-	1,284,200	92.52	(1,284,200)	(92.52)			(50.94)	(137.65)
2012	1,515,485	-	-	2,795,185	184.44	(2,795,185)	(184.44)			(85.69)	(155.10)
2013	2,072,867	-	-	2,770,439	133.65	(2,770,439)	(133.65)			(91.76)	(133.65)
<b>TOTAL</b>	<b>17,914,147</b>	<b>266,404</b>	<b>1.49</b>	<b>14,107,016</b>	<b>78.75</b>	<b>(13,840,611)</b>	<b>(77.26)</b>	<b>279,337,820</b>	<b>6.41</b>		

**Southern California Gas Company  
Determination of Salvage Values  
For Lines - Account G353X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	131,020	-	(131,020)	-				(41.87)
2000	187,728	-	-	216,915	115.55	(216,915)	(115.55)				(40.02)
2001	240,845	-	-	417,099	173.18	(417,099)	(173.18)				(37.97)
2002	34,263	22	0.06	23,846	69.60	(23,824)	(69.53)				(33.08)
2003	209,924	11,500	5.48	111,542	53.13	(100,042)	(47.66)			(132.13)	(32.89)
2004	423,140	-	-	8,586	2.03	(8,586)	(2.03)			(69.94)	(32.41)
2005	1,532,556	-	-	45,157	2.95	(45,157)	(2.95)			(24.37)	(34.55)
2006	352,476	-	-	(51,936)	(14.73)	51,936	14.73			(4.92)	(45.41)
2007	221,659	-	-	222,539	100.40	(222,539)	(100.40)			(11.84)	(50.56)
2008	357,681	-	-	295,931	82.74	(295,931)	(82.74)			(18.02)	(47.72)
2009	830,920	-	-	81,728	9.84	(81,728)	(9.84)			(18.01)	(44.18)
2010	802,095	(0)	(0.00)	71,078	8.86	(71,078)	(8.86)			(24.15)	(54.74)
2011	396,972	-	-	330,667	83.30	(330,667)	(83.30)			(38.40)	(74.12)
2012	716,281	-	-	578,985	80.83	(578,985)	(80.83)			(43.76)	(71.69)
2013	785,755	-	-	497,885	63.36	(497,885)	(63.36)			(44.18)	(63.36)
<b>TOTAL</b>	<b>7,092,294</b>	<b>11,521</b>	<b>0.16</b>	<b>2,981,043</b>	<b>42.03</b>	<b>(2,969,521)</b>	<b>(41.87)</b>	<b>105,717,593</b>	<b>6.71</b>		
2010	(197,749)	Exclude Aliso Canyon fire insurance proceeds credited to gross salvage.									
2000	464,799	Exclude for retirement of negative asset associated with 1992 vintage.									

**Southern California Gas Company  
Determination of Salvage Values  
For Compressor Station Equipment - Account G3540**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	13,719	-	(13,719)	-				(16.76)
2000	1,197,703	-	-	55,615	4.64	(55,615)	(4.64)				(16.70)
2001	474,199	-	-	110,761	23.36	(110,761)	(23.36)				(17.35)
2002	1,402,651	14,800	1.06	127,906	9.12	(113,106)	(8.06)				(17.22)
2003	1,373,038	-	-	102,722	7.48	(102,722)	(7.48)			(8.90)	(17.85)
2004	2,080,598	-	-	99,356	4.78	(99,356)	(4.78)			(7.38)	(18.60)
2005	2,818,131	-	-	101,056	3.59	(101,056)	(3.59)			(6.47)	(20.30)
2006	473,966	-	-	154,101	32.51	(154,101)	(32.51)			(7.00)	(23.65)
2007	2,185,406	-	-	459,423	21.02	(459,423)	(21.02)			(10.26)	(23.34)
2008	1,014,249	-	-	274,044	27.02	(274,044)	(27.02)			(12.69)	(23.78)
2009	3,272,356	-	-	262,358	8.02	(262,358)	(8.02)			(12.81)	(23.47)
2010	980,759	-	-	136,456	13.91	(136,456)	(13.91)			(16.23)	(30.54)
2011	2,632,528	-	-	821,449	31.20	(821,449)	(31.20)			(19.37)	(33.19)
2012	1,334,861	4,708	0.35	864,066	64.73	(859,358)	(64.38)			(25.49)	(34.68)
2013	2,192,737	-	-	363,865	16.59	(363,865)	(16.59)			(23.47)	(16.59)
<b>TOTAL</b>	<b>23,433,181</b>	<b>19,508</b>	<b>0.08</b>	<b>3,946,895</b>	<b>16.84</b>	<b>(3,927,387)</b>	<b>(16.76)</b>	<b>137,677,643</b>	<b>17.02</b>		

**Southern California Gas Company  
Determination of Salvage Values  
For Measuring & Regulating Equipment - Account G3550**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				4.13
2000	-	-	-	-	-	-	-				4.13
2001	-	-	-	-	-	-	-				4.13
2002	-	-	-	-	-	-	-				4.13
2003	12,114	-	-	2,777	22.93	(2,777)	(22.93)			(22.93)	4.13
2004	-	-	-	9,250	-	(9,250)	-			(99.29)	4.43
2005	36,710	212	0.58	8,256	22.49	(8,045)	(21.91)			(41.11)	5.27
2006	-	-	-	23,390	-	(23,390)	-			(89.02)	6.21
2007	264,555	-	-	9,455	3.57	(9,455)	(3.57)			(16.89)	8.40
2008	-	160,692	-	570	-	160,122	-			36.51	12.36
2009	-	500	-	39,460	-	(38,960)	-			26.65	(7.64)
2010	418,130	(0)	(0.00)	22,796	5.45	(22,797)	(5.45)			9.60	(2.77)
2011	-	0	-	47,172	-	(47,172)	-			6.11	0.15
2012	382,582	101,582	26.55	53,025	13.86	48,557	12.69			12.46	12.48
2013	-	-	-	796	-	(796)	-			(7.64)	NA
<b>TOTAL</b>	<b>1,114,091</b>	<b>262,985</b>	<b>23.61</b>	<b>216,947</b>	<b>19.47</b>	<b>46,038</b>	<b>4.13</b>	<b>6,216,957</b>	<b>17.92</b>		

**Southern California Gas Company  
Determination of Salvage Values  
For Purification Equipment - Account G356X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	33,837	-	(33,837)	-				(32.58)
2000	53,174	-	-	160,431	301.71	(160,431)	(301.71)				(32.29)
2001	113,840	19,500	17.13	369,761	324.81	(350,261)	(307.68)				(31.03)
2002	1,746,311	(6,000)	(0.34)	247,725	14.19	(253,725)	(14.53)				(28.24)
2003	412,437	7,536	1.83	172,339	41.79	(164,803)	(39.96)			(41.41)	(30.75)
2004	850,903	177,843	20.90	258,070	30.33	(80,227)	(9.43)			(31.78)	(30.33)
2005	1,950,085	-	-	110,675	5.68	(110,675)	(5.68)			(18.92)	(32.48)
2006	220,088	-	-	64,615	29.36	(64,615)	(29.36)			(13.01)	(40.75)
2007	3,390,854	10,000	0.29	565,705	16.68	(555,705)	(16.39)			(14.30)	(41.16)
2008	1,017,460	-	-	101,146	9.94	(101,146)	(9.94)			(12.28)	(72.15)
2009	228,847	1	0.00	111,913	48.90	(111,912)	(48.90)			(13.87)	(109.52)
2010	116,981	-	-	77,991	66.67	(77,991)	(66.67)			(18.32)	(118.99)
2011	431,041	-	-	268,304	62.25	(268,304)	(62.25)			(21.50)	(123.54)
2012	191,602	-	-	351,267	183.33	(351,267)	(183.33)			(45.85)	(152.36)
2013	724,874	-	-	1,045,112	144.18	(1,045,112)	(144.18)			(109.52)	(144.18)
<b>TOTAL</b>	<b>11,448,496</b>	<b>208,880</b>	<b>1.82</b>	<b>3,938,891</b>	<b>34.41</b>	<b>(3,730,011)</b>	<b>(32.58)</b>	<b>129,485,126</b>	<b>8.84</b>		

**Southern California Gas Company  
Determination of Salvage Values  
For Other Equipment - Account G357X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	0	-				(203.32)
2000	41,146	-	-	-	-	0	-				(203.32)
2001	-	-	-	391	-	(391)	-				(213.42)
2002	-	-	-	11,770	-	(11,770)	-				(213.38)
2003	-	-	-	1,392	-	(1,392)	-			(32.94)	(211.96)
2004	34,869	-	-	40,633	116.53	(40,633)	(116.53)			(71.28)	(211.79)
2005	-	-	-	21,864	-	(21,864)	-			(218.10)	(215.98)
2006	8,276	-	-	46,075	556.73	(46,075)	(556.73)			(282.15)	(213.22)
2007	6,904	-	-	285,054	4,128.80	(285,054)	(4,128.80)			(789.26)	(209.60)
2008	199,146	-	-	355,882	178.70	(355,882)	(178.70)			(300.77)	(174.81)
2009	-	-	-	90,158	-	(90,158)	-			(372.81)	(173.47)
2010	94,402	(0)	(0.00)	148,644	157.46	(148,644)	(157.46)			(299.88)	(157.89)
2011	145,524	-	-	164,752	113.21	(164,752)	(113.21)			(234.20)	(157.97)
2012	299,436	-	-	123,084	41.11	(123,084)	(41.11)			(119.50)	(177.20)
2013	39,317	-	-	477,186	1,213.68	(477,186)	(1,213.68)			(173.47)	(1,213.68)
<b>TOTAL</b>	<b>869,020</b>	<b>(0)</b>	<b>(0.00)</b>	<b>1,766,885</b>	<b>203.32</b>	<b>(1,766,885)</b>	<b>(203.32)</b>	<b>28,975,093</b>	<b>3.00</b>		
2010	(317,182)	Exclude Aliso Canyon fire insurance proceeds credited to gross salvage.									

**Southern California Gas Company  
Determination of Salvage Values  
For Transmission Structures & Improvements - Account G366X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	3,987	-	-	53,009	1,329.51	(53,009)	(1,329.51)				(41.57)
2000	1,103,344	342,940	31.08	10,650	0.97	332,291	30.12				(39.41)
2001	152,740	4,600	3.01	14,416	9.44	(9,816)	(6.43)				(99.67)
2002	26,992	-	-	181,182	671.24	(181,182)	(671.24)				(112.39)
2003	32,310	-	-	13,508	41.81	(13,508)	(41.81)			5.67	(98.59)
2004	74,385	-	-	66,962	90.02	(66,962)	(90.02)			4.38	(100.32)
2005	52,127	-	-	14,670	28.14	(14,670)	(28.14)			(84.52)	(101.09)
2006	73,315	-	-	15,706	21.42	(15,706)	(21.42)			(112.70)	(105.16)
2007	65,763	-	-	70,707	107.52	(70,707)	(107.52)			(60.94)	(112.29)
2008	539	-	-	55,749	10,342.39	(55,749)	(10,342.39)			(84.09)	(112.69)
2009	161,858	-	-	24,242	14.98	(24,242)	(14.98)			(51.21)	(105.75)
2010	102,476	-	-	125,151	122.13	(125,151)	(122.13)			(72.18)	(128.96)
2011	478,338	-	-	65,069	13.60	(65,069)	(13.60)			(42.14)	(130.28)
2012	7,229	-	-	105,273	1,456.26	(105,273)	(1,456.26)			(50.04)	(1,200.33)
2013	44,930	-	-	520,801	1,159.15	(520,801)	(1,159.15)			(105.75)	(1,159.15)
<b>TOTAL</b>	<b>2,380,332</b>	<b>347,540</b>	<b>14.60</b>	<b>1,337,096</b>	<b>56.17</b>	<b>(989,555)</b>	<b>(41.57)</b>	<b>35,154,100</b>	<b>6.77</b>		



**Southern California Gas Company  
Determination of Salvage Values  
For Transmission Mains - Account G367X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	556,968	10,086	1.81	358,342	64.34	(348,256)	(62.53)				(73.63)
2000	329,251	1,640	0.50	256,321	77.85	(254,681)	(77.35)				(73.81)
2001	226,206	-	-	212,605	93.99	(212,605)	(93.99)				(73.78)
2002	2,037,773	10,714	0.53	438,773	21.53	(428,059)	(21.01)				(73.64)
2003	4,104,911	60,942	1.48	764,826	18.63	(703,884)	(17.15)			(26.84)	(77.04)
2004	1,555,739	124,018	7.97	1,943,038	124.89	(1,819,021)	(116.92)			(41.41)	(85.99)
2005	401,668	48,553	12.09	1,675,808	417.21	(1,627,255)	(405.12)			(57.54)	(84.13)
2006	548,643	95,911	17.48	2,266,098	413.04	(2,170,187)	(395.56)			(78.03)	(79.08)
2007	12,433,923	390,527	3.14	2,785,440	22.40	(2,394,913)	(19.26)			(45.76)	(72.12)
2008	6,030,559	152,772	2.53	2,377,231	39.42	(2,224,460)	(36.89)			(48.81)	(124.56)
2009	1,594,384	102,665	6.44	1,870,669	117.33	(1,768,004)	(110.89)			(48.48)	(205.87)
2010	1,662,302	82,528	4.96	1,988,635	119.63	(1,906,107)	(114.67)			(46.99)	(236.73)
2011	1,459,269	298,595	20.46	2,910,823	199.47	(2,612,228)	(179.01)			(47.05)	(299.24)
2012	1,094,080	117,336	10.72	2,722,783	248.87	(2,605,448)	(238.14)			(93.88)	(397.45)
2013	692,505	352,328	50.88	4,847,615	700.01	(4,495,287)	(649.13)			(205.87)	(649.13)
<b>TOTAL</b>	<b>34,728,182</b>	<b>1,848,615</b>	<b>5.32</b>	<b>27,419,009</b>	<b>78.95</b>	<b>(25,570,394)</b>	<b>(73.63)</b>	<b>1,360,324,140</b>	<b>2.55</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Transmission Compressor Station Equipment - Account G368X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	440,614	-	-	48,631	11.04	(48,631)	(11.04)				(14.03)
2000	59,686	-	-	186,370	312.25	(186,370)	(312.25)				(14.10)
2001	284,547	-	-	331,133	116.37	(331,133)	(116.37)				(13.17)
2002	2,750,122	390,000	14.18	370,426	13.47	19,574	0.71				(11.61)
2003	445,554	-	-	298,491	66.99	(298,491)	(66.99)			(21.23)	(13.72)
2004	5,620,587	-	-	101,165	1.80	(101,165)	(1.80)			(9.80)	(12.20)
2005	2,232,283	-	-	247,963	11.11	(247,963)	(11.11)			(8.46)	(18.03)
2006	30,570	-	-	113,746	372.08	(113,746)	(372.08)			(6.70)	(20.00)
2007	3,462,572	7,750	0.22	245,816	7.10	(238,066)	(6.88)			(8.48)	(18.62)
2008	1,068,778	-	-	60,698	5.68	(60,698)	(5.68)			(6.13)	(28.04)
2009	123,427	-	-	224,999	182.29	(224,999)	(182.29)			(12.80)	(35.41)
2010	1,255,616	-	-	49,372	3.93	(49,372)	(3.93)			(11.56)	(29.60)
2011	216,579	-	-	136,061	62.82	(136,061)	(62.82)			(11.57)	(46.87)
2012	883,182	2,365	0.27	437,133	49.50	(434,768)	(49.23)			(25.54)	(44.78)
2013	766,956	-	-	304,103	39.65	(304,103)	(39.65)			(35.41)	(39.65)
<b>TOTAL</b>	<b>19,641,073</b>	<b>400,115</b>	<b>2.04</b>	<b>3,156,108</b>	<b>16.07</b>	<b>(2,755,993)</b>	<b>(14.03)</b>	<b>206,667,500</b>	<b>9.50</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Transmission Measuring & Regulating Equipment - Account G3690**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	242,595	-	-	71,065	29.29	(71,065)	(29.29)				(61.46)
2000	449,566	2,817	0.63	47,269	10.51	(44,452)	(9.89)				(62.65)
2001	301,230	-	-	169,124	56.14	(169,124)	(56.14)				(66.52)
2002	135,533	-	-	156,822	115.71	(156,822)	(115.71)				(67.06)
2003	180,862	-	-	93,237	51.55	(93,237)	(51.55)			(40.82)	(65.90)
2004	173,229	-	-	(48,687)	(28.11)	48,687	28.11			(33.45)	(66.37)
2005	340,344	-	-	177,571	52.17	(177,571)	(52.17)			(48.45)	(69.44)
2006	70,413	-	-	71,691	101.81	(71,691)	(101.81)			(50.05)	(70.62)
2007	2,549,821	-	-	222,438	8.72	(222,438)	(8.72)			(15.57)	(70.18)
2008	612,950	-	-	120,584	19.67	(120,584)	(19.67)			(14.51)	(136.39)
2009	278,452	-	-	274,635	98.63	(274,635)	(98.63)			(22.51)	(177.18)
2010	220,501	-	-	982,616	445.63	(982,616)	(445.63)			(44.80)	(192.01)
2011	859,893	-	-	1,413,885	164.43	(1,413,885)	(164.43)			(66.66)	(147.44)
2012	158,158	-	-	212,495	134.36	(212,495)	(134.36)			(141.05)	(110.44)
2013	236,639	-	-	223,534	94.46	(223,534)	(94.46)			(177.18)	(94.46)
<b>TOTAL</b>	<b>6,810,186</b>	<b>2,817</b>	<b>0.04</b>	<b>4,188,278</b>	<b>61.50</b>	<b>(4,185,461)</b>	<b>(61.46)</b>	<b>63,175,897</b>	<b>10.78</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Transmission Other Equipment - Account G371X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	37,717	-	(37,717)	-				(10.49)
2000	116,420	-	-	(31,846)	(27.35)	31,846	27.35				(9.04)
2001	30,072	-	-	76,272	253.63	(76,272)	(253.63)				(10.75)
2002	2,220,417	-	-	9,740	0.44	(9,740)	(0.44)				(7.78)
2003	27,906	-	-	881	3.16	(881)	(3.16)			(3.87)	(76.47)
2004	12,470	-	-	(17,881)	(143.39)	17,881	143.39			(1.54)	(86.24)
2005	57,405	-	-	37,510	65.34	(37,510)	(65.34)			(4.54)	(100.80)
2006	20,382	-	-	8,673	42.55	(8,673)	(42.55)			(1.66)	(115.40)
2007	7,991	-	-	20,124	251.82	(20,124)	(251.82)			(39.08)	(127.88)
2008	26,880	-	-	44,295	164.79	(44,295)	(164.79)			(74.10)	(118.95)
2009	1,605	-	-	6,419	399.94	(6,419)	(399.94)			(102.41)	(104.31)
2010	14,706	-	-	1,646	11.19	(1,646)	(11.19)			(113.40)	(98.56)
2011	54,048	-	-	2,436	4.51	(2,436)	(4.51)			(71.20)	(117.50)
2012	13,764	-	-	1,929	14.02	(1,929)	(14.02)			(51.10)	(561.21)
2013	-	-	-	75,317	-	(75,317)	-			(104.31)	NA
<b>TOTAL</b>	<b>2,604,067</b>	<b>-</b>	<b>-</b>	<b>273,232</b>	<b>10.49</b>	<b>(273,232)</b>	<b>(10.49)</b>	<b>5,180,543</b>	<b>50.27</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution Structures & Improvements - Account G3750**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	59,830	(122,681)	(205.05)	272,244	455.03	(394,925)	(660.07)				(12.57)
2000	642,676	1,798,545	279.85	87,230	13.57	1,711,315	266.28				(11.18)
2001	419,039	180,484	43.07	129,891	31.00	50,593	12.07				(17.75)
2002	362,539	145,850	40.23	176,040	48.56	(30,190)	(8.33)				(18.22)
2003	1,608,559	-	-	516,396	32.10	(516,396)	(32.10)			26.53	(18.36)
2004	2,008,495	-	-	(182,608)	(9.09)	182,608	9.09			27.73	(17.46)
2005	806,010	-	-	178,856	22.19	(178,856)	(22.19)			(9.46)	(19.81)
2006	2,095,921	-	-	216,752	10.34	(216,752)	(10.34)			(11.04)	(19.72)
2007	8,005,022	-	-	654,648	8.18	(654,648)	(8.18)			(9.53)	(20.72)
2008	2,275,240	96,487	4.24	370,305	16.28	(273,818)	(12.03)			(7.51)	(29.21)
2009	1,474,129	-	-	315,678	21.41	(315,678)	(21.41)			(11.19)	(33.30)
2010	2,256,646	-	-	418,620	18.55	(418,620)	(18.55)			(11.67)	(35.48)
2011	2,450,031	-	-	555,660	22.68	(555,660)	(22.68)			(13.48)	(42.05)
2012	1,673,889	-	-	1,056,059	63.09	(1,056,059)	(63.09)			(25.86)	(56.17)
2013	1,686,449	-	-	831,530	49.31	(831,530)	(49.31)			(33.30)	(49.31)
<b>TOTAL</b>	<b>27,824,473</b>	<b>2,098,685</b>	<b>7.54</b>	<b>5,597,302</b>	<b>20.12</b>	<b>(3,498,618)</b>	<b>(12.57)</b>	<b>243,598,809</b>	<b>11.42</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution Mains - Account G376X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	1,995,670	(41,832)	(2.10)	3,060,853	153.37	(3,102,685)	(155.47)				(92.95)
2000	3,985,693	23,213	0.58	3,223,942	80.89	(3,200,730)	(80.31)				(90.96)
2001	2,570,361	98,279	3.82	3,304,601	128.57	(3,206,322)	(124.74)				(91.68)
2002	2,585,108	122,319	4.73	3,777,470	146.12	(3,655,151)	(141.39)				(90.17)
2003	5,246,011	69,296	1.32	4,158,698	79.27	(4,089,402)	(77.95)			(105.32)	(87.71)
2004	3,168,173	123,302	3.89	3,341,140	105.46	(3,217,838)	(101.57)			(98.94)	(88.76)
2005	3,550,295	208,035	5.86	3,160,755	89.03	(2,952,719)	(83.17)			(100.01)	(87.87)
2006	6,047,454	121,046	2.00	2,495,317	41.26	(2,374,271)	(39.26)			(79.09)	(88.27)
2007	6,066,675	139,567	2.30	2,849,515	46.97	(2,709,948)	(44.67)			(63.73)	(96.58)
2008	6,748,730	248,612	3.68	2,179,105	32.29	(1,930,493)	(28.61)			(51.54)	(107.21)
2009	5,496,025	11,013	0.20	3,070,919	55.88	(3,059,906)	(55.67)			(46.68)	(130.42)
2010	4,924,557	25,132	0.51	5,056,997	102.69	(5,031,865)	(102.18)			(51.59)	(154.09)
2011	4,776,983	22,451	0.47	8,240,932	172.51	(8,218,481)	(172.04)			(74.79)	(174.64)
2012	2,977,409	27,782	0.93	8,099,379	272.03	(8,071,597)	(271.09)			(105.57)	(176.26)
2013	4,681,298	196,891	4.21	5,624,687	120.15	(5,427,797)	(115.95)			(130.42)	(115.95)
<b>TOTAL</b>	<b>64,820,442</b>	<b>1,395,106</b>	<b>2.15</b>	<b>61,644,310</b>	<b>95.10</b>	<b>(60,249,204)</b>	<b>(92.95)</b>	<b>3,383,780,377</b>	<b>1.92</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution Measuring & Regulating Equipment - Account G3780**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	122,713	-	-	379,008	308.86	(379,008)	(308.86)				(97.44)
2000	284,750	-	-	(7,475)	(2.63)	7,475	2.63				(93.05)
2001	40,415	-	-	189,545	468.99	(189,545)	(468.99)				(97.89)
2002	41,764	-	-	284,819	681.98	(284,819)	(681.98)				(95.20)
2003	96,187	-	-	493,115	512.66	(493,115)	(512.66)			(228.57)	(90.79)
2004	340,229	-	-	421,588	123.91	(421,588)	(123.91)			(171.98)	(83.34)
2005	177,298	-	-	603,581	340.43	(603,581)	(340.43)			(286.34)	(80.64)
2006	145,639	-	-	15,069	10.35	(15,069)	(10.35)			(226.95)	(71.30)
2007	2,645,305	-	-	299,453	11.32	(299,453)	(11.32)			(53.83)	(73.16)
2008	402,796	-	-	386,852	96.04	(386,852)	(96.04)			(46.52)	(149.53)
2009	417,304	-	-	617,253	147.91	(617,253)	(147.91)			(50.74)	(161.92)
2010	460,885	-	-	487,215	105.71	(487,215)	(105.71)			(44.35)	(166.34)
2011	327,647	-	-	541,692	165.33	(541,692)	(165.33)			(54.83)	(198.79)
2012	109,979	-	-	529,293	481.27	(529,293)	(481.27)			(149.09)	(219.36)
2013	423,231	-	-	640,348	151.30	(640,348)	(151.30)			(161.92)	(151.30)
<b>TOTAL</b>	<b>6,036,142</b>	<b>-</b>	<b>-</b>	<b>5,881,355</b>	<b>97.44</b>	<b>(5,881,355)</b>	<b>(97.44)</b>	<b>87,964,360</b>	<b>6.86</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution Service - Account G380X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	4,362,093	350	0.01	3,701,669	84.86	(3,701,320)	(84.85)				(121.15)
2000	5,719,239	16,909	0.30	4,153,666	72.63	(4,136,757)	(72.33)				(123.54)
2001	3,826,988	2,737	0.07	4,104,207	107.24	(4,101,470)	(107.17)				(128.36)
2002	4,584,986	1,539	0.03	4,901,037	106.89	(4,899,498)	(106.86)				(129.79)
2003	6,588,793	1,911	0.03	6,427,694	97.55	(6,425,783)	(97.53)			(92.75)	(131.80)
2004	4,759,088	721	0.02	5,819,008	122.27	(5,818,286)	(122.26)			(99.62)	(136.74)
2005	5,641,071	1,258	0.02	6,032,696	106.94	(6,031,439)	(106.92)			(107.38)	(138.42)
2006	5,564,821	1,494	0.03	6,608,311	118.75	(6,606,817)	(118.72)			(109.74)	(143.45)
2007	5,392,774	2,906	0.05	7,552,349	140.05	(7,549,442)	(139.99)			(116.05)	(148.08)
2008	4,735,395	1,631	0.03	6,450,703	136.22	(6,449,072)	(136.19)			(124.38)	(149.87)
2009	4,252,808	-	-	5,822,792	136.92	(5,822,792)	(136.92)			(126.86)	(153.18)
2010	4,558,361	-	-	5,454,940	119.67	(5,454,940)	(119.67)			(130.11)	(157.68)
2011	3,744,288	-	-	6,234,191	166.50	(6,234,191)	(166.50)			(138.91)	(173.72)
2012	3,744,848	(0)	(0.00)	5,992,508	160.02	(5,992,508)	(160.02)			(142.39)	(177.55)
2013	3,311,749	-	-	6,536,780	197.38	(6,536,780)	(197.38)			(153.18)	(197.38)
<b>TOTAL</b>	<b>70,787,302</b>	<b>31,455</b>	<b>0.04</b>	<b>85,792,550</b>	<b>121.20</b>	<b>(85,761,096)</b>	<b>(121.15)</b>	<b>2,210,344,367</b>	<b>3.20</b>		



**Southern California Gas Company  
Determination of Salvage Values  
Distribution Meters & Regulators - Account G381X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	2,380,029	8,593	0.36	-	-	8,593	0.36				3.13
2000	4,998,031	42,309	0.85	-	-	42,309	0.85				3.17
2001	5,053,997	4,202	0.08	170	0.00	4,032	0.08				3.23
2002	9,618,316	87,022	0.90	18	0.00	87,004	0.90				3.33
2003	9,200,887	252,565	2.75	9	0.00	252,556	2.74			1.26	3.48
2004	14,365,462	214,955	1.50	-	-	214,955	1.50			1.39	3.53
2005	16,944,461	290,658	1.72	4,310	0.03	286,349	1.69			1.53	3.75
2006	13,899,596	256,440	1.84	585	0.00	255,855	1.84			1.71	4.05
2007	16,528,379	436,192	2.64	1,031	0.01	435,162	2.63			2.04	4.35
2008	16,685,742	766,492	4.59	3,543	0.02	762,948	4.57			2.49	4.69
2009	9,867,981	548,289	5.56	1,099	0.01	547,190	5.55			3.09	4.72
2010	20,363,625	528,154	2.59	22	0.00	528,131	2.59			3.27	4.58
2011	16,683,977	1,026,754	6.15	-	-	1,026,754	6.15			4.12	5.65
2012	6,635,759	901,079	13.58	-	-	901,079	13.58			5.36	5.25
2013	14,474,924	207,271	1.43	-	-	207,271	1.43			4.72	1.43
<b>TOTAL</b>	<b>177,701,167</b>	<b>5,570,976</b>	<b>3.14</b>	<b>10,787</b>	<b>0.01</b>	<b>5,560,189</b>	<b>3.13</b>	<b>490,077,495</b>	<b>36.26</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution Customer Meter Installation - Account G382X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	92,854	-	568,001	-	(475,147)	-				3.13
2000	3,826,417	26,527	0.69	1,190,586	31.11	(1,164,059)	(30.42)				3.17
2001	2,535,238	2,540	0.10	1,543,105	60.87	(1,540,564)	(60.77)				3.23
2002	5,240,331	8,753	0.17	1,737,878	33.16	(1,729,125)	(33.00)				3.33
2003	4,050,327	26,409	0.65	2,144,448	52.95	(2,118,038)	(52.29)			(44.89)	3.48
2004	7,772,901	86,833	1.12	1,061,254	13.65	(974,421)	(12.54)			(32.13)	3.53
2005	6,753,464	122,911	1.82	677,075	10.03	(554,164)	(8.21)			(26.25)	3.75
2006	6,433,859	84,801	1.32	548,195	8.52	(463,393)	(7.20)			(19.30)	4.05
2007	11,831,950	85,454	0.72	636,016	5.38	(550,562)	(4.65)			(12.65)	4.35
2008	7,706,944	140,386	1.82	553,420	7.18	(413,034)	(5.36)			(7.30)	4.69
2009	1,737,532	41,883	2.41	485,426	27.94	(443,542)	(25.53)			(7.04)	4.72
2010	5,504,720	53,039	0.96	346,113	6.29	(293,075)	(5.32)			(6.51)	4.58
2011	9,733,628	110,823	1.14	(56,275)	(0.58)	167,097	1.72			(4.20)	5.65
2012	2,980,427	99,278	3.33	(113,763)	(3.82)	213,041	7.15			(2.78)	5.25
2013	3,711,528	577,795	15.57	(109,653)	(2.95)	687,449	18.52			1.40	1.43
<b>TOTAL</b>	<b>79,819,268</b>	<b>1,560,289</b>	<b>1.95</b>	<b>11,211,826</b>	<b>14.05</b>	<b>(9,651,538)</b>	<b>(12.09)</b>	<b>295,265,263</b>	<b>27.03</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution Customer Meter Installation (Other) - Account G3826**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	0	-				(0.43)
2000	-	-	-	-	-	0	-				(0.43)
2001	120,000	-	-	-	-	0	-				(0.43)
2002	-	-	-	22,904	-	(22,904)	-				(0.43)
2003	-	-	-	11,502	-	(11,502)	-			(28.67)	(0.33)
2004	441,457	-	-	19,700	4.46	(19,700)	(4.46)			(9.64)	(0.27)
2005	15,098,321	-	-	11,337	0.08	(11,337)	(0.08)			(0.42)	(0.18)
2006	-	-	-	5,074	-	(5,074)	-			(0.45)	(0.46)
2007	-	-	-	2,469	-	(2,469)	-			(0.32)	(0.37)
2008	-	-	-	1,052	-	(1,052)	-			(0.26)	(0.33)
2009	-	-	-	-	-	0	-			(0.13)	(0.32)
2010	-	-	-	-	-	0	-			NA	(0.32)
2011	2,984,474	-	-	-	-	0	-			(0.12)	(0.32)
2012	2,704,937	-	-	-	-	0	-			(0.02)	(0.62)
2013	397,378	-	-	19,199	4.83	(19,199)	(4.83)			(0.32)	(4.83)
<b>TOTAL</b>	<b>21,746,566</b>	<b>-</b>	<b>-</b>	<b>93,238</b>	<b>0.43</b>	<b>(93,238)</b>	<b>(0.43)</b>	<b>11,013,035</b>	<b>197.46</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution House Regulators - Account G3830**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	410,826	1,732	0.42	-	-	1,732	0.42				3.36
2000	-	12,243	-	-	-	12,243	-				3.44
2001	-	1,172	-	-	-	1,172	-				3.36
2002	-	3,754	-	-	-	3,754	-				3.35
2003	262	11,539	4,401.25	-	-	11,539	4,401.25			7.40	3.32
2004	-	38,364	-	-	-	38,364	-			25,583.39	3.25
2005	8,982,845	53,218	0.59	-	-	53,218	0.59			1.20	2.99
2006	663,508	36,676	5.53	-	-	36,676	5.53			1.49	6.51
2007	659,198	37,291	5.66	-	-	37,291	5.66			1.72	6.63
2008	893,759	61,671	6.90	-	-	61,671	6.90			2.03	6.77
2009	1,011,417	569	0.06	-	-	569	0.06			1.55	6.74
2010	1,006,680	-	-	-	-	0	-			3.22	9.06
2011	661,830	-	-	-	-	0	-			2.35	13.87
2012	671,734	-	-	-	-	0	-			1.47	21.29
2013	564,547	263,202	46.62	-	-	263,202	46.62			6.74	46.62
<b>TOTAL</b>	<b>15,526,606</b>	<b>521,430</b>	<b>3.36</b>	<b>-</b>	<b>-</b>	<b>521,430</b>	<b>3.36</b>	<b>134,133,590</b>	<b>11.58</b>		

**Southern California Gas Company  
Determination of Salvage Values  
Distribution Other Equipment - Account G387X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	2,690,763	62,647	2.33	94,708	3.52	(32,061)	(1.19)				4.63
2000	3,606,333	537,602	14.91	24,605	0.68	512,997	14.22				6.38
2001	1,300,200	1,112	0.09	13,954	1.07	(12,842)	(0.99)				1.07
2002	63,188	-	-	96,263	152.35	(96,263)	(152.35)				1.73
2003	1,329,984	172,746	12.99	7,675	0.58	165,071	12.41			5.97	4.19
2004	679,452	-	-	1,221	0.18	(1,221)	(0.18)			8.13	0.03
2005	-	2,250	-	1,107	-	1,143	-			1.66	0.10
2006	101,432	829	0.82	7,698	7.59	(6,869)	(6.77)			2.85	0.04
2007	1,410,651	-	-	13,228	0.94	(13,228)	(0.94)			4.11	0.41
2008	188,631	412	0.22	(2,545)	(1.35)	2,957	1.57			(0.72)	4.81
2009	18,498	12,150	65.68	-	-	12,150	65.68			(0.22)	7.30
2010	24,962	1,366	5.47	-	-	1,366	5.47			(0.21)	2.54
2011	-	(55)	-	9,487	-	(9,543)	-			(0.38)	2.17
2012	192,878	21,286	11.04	1,263	0.65	20,023	10.38			6.34	6.90
2013	8,854	-	-	6,099	68.88	(6,099)	(68.88)			7.30	(68.88)
<b>TOTAL</b>	<b>11,615,825</b>	<b>812,344</b>	<b>6.99</b>	<b>274,763</b>	<b>2.37</b>	<b>537,581</b>	<b>4.63</b>	<b>31,641,859</b>	<b>36.71</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Structure & Improvements - Account G390X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	22,899	-	-	89,922	392.69	(89,922)	(392.69)				(16.61)
2000	47,327	-	-	6,818	14.41	(6,818)	(14.41)				(16.19)
2001	75,293	-	-	242,316	321.83	(242,316)	(321.83)				(16.19)
2002	223,690	2,727	1.22	59,863	26.76	(57,136)	(25.54)				(15.05)
2003	329,791	-	-	74,831	22.69	(74,831)	(22.69)			(67.39)	(14.93)
2004	524,751	-	-	51,712	9.85	(51,712)	(9.85)			(36.04)	(14.80)
2005	74,172	-	-	303,579	409.29	(303,579)	(409.29)			(59.43)	(14.93)
2006	235,523	-	-	447,718	190.09	(447,718)	(190.09)			(67.36)	(13.39)
2007	6,093,248	-	-	473,790	7.78	(473,790)	(7.78)			(18.62)	(11.17)
2008	897,748	-	-	342,605	38.16	(342,605)	(38.16)			(20.69)	(12.80)
2009	978,020	-	-	318,456	32.56	(318,456)	(32.56)			(22.78)	(10.86)
2010	401,109	-	-	(35,357)	(8.81)	35,357	8.81			(17.98)	(8.89)
2011	8,106,788	-	-	402,624	4.97	(402,624)	(4.97)			(9.12)	(9.57)
2012	653,388	5,627	0.86	311,102	47.61	(305,475)	(46.75)			(12.08)	(26.29)
2013	1,579,884	750	0.05	282,463	17.88	(281,713)	(17.83)			(10.86)	(17.83)
<b>TOTAL</b>	<b>20,243,632</b>	<b>9,104</b>	<b>0.04</b>	<b>3,372,442</b>	<b>16.66</b>	<b>(3,363,338)</b>	<b>(16.61)</b>	<b>182,425,696</b>	<b>11.10</b>		

**Southern California Gas Company**  
**Determination of Salvage Values**  
**General Plant Office Furniture & Equipment, Mech Eng, & FF- Account G3911**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	358,555	6,351	1.77	130,287	36.34	(123,937)	(34.57)				(1.36)
2000	628,685	23,634	3.76	39,671	6.31	(16,036)	(2.55)				(1.13)
2001	1,155,515	14,729	1.27	19,570	1.69	(4,842)	(0.42)				(1.11)
2002	32,269	7,348	22.77	26,232	81.29	(18,883)	(58.52)				(1.12)
2003	3,787,599	9,403	0.25	31,614	0.83	(22,211)	(0.59)			(3.12)	(1.09)
2004	3,393,400	5,775	0.17	42,095	1.24	(36,320)	(1.07)			(1.09)	(1.13)
2005	33,097,586	1,546	0.00	53,488	0.16	(51,942)	(0.16)			(0.32)	(1.13)
2006	1,678,126	1,536	0.09	60,111	3.58	(58,575)	(3.49)			(0.45)	(5.27)
2007	2,421,441	-	-	24,967	1.03	(24,967)	(1.03)			(0.44)	(5.75)
2008	1,410,810	300	0.02	23,106	1.64	(22,806)	(1.62)			(0.46)	(8.83)
2009	274,768	144	0.05	43,390	15.79	(43,246)	(15.74)			(0.52)	(13.24)
2010	303,574	499	0.16	36,514	12.03	(36,015)	(11.86)			(3.05)	(12.90)
2011	1,009,470	-	-	75,982	7.53	(75,982)	(7.53)			(3.75)	(13.08)
2012	547,947	200	0.04	67,758	12.37	(67,558)	(12.33)			(6.93)	(20.88)
2013	170,769	-	-	82,534	48.33	(82,534)	(48.33)			(13.24)	(48.33)
<b>TOTAL</b>	<b>50,270,513</b>	<b>71,464</b>	<b>0.14</b>	<b>757,318</b>	<b>1.51</b>	<b>(685,854)</b>	<b>(1.36)</b>	<b>14,335,303</b>	<b>350.68</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Computer Equipment - Account G3912**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	7,487,678	74,277	0.99	893	0.01	73,385	0.98				0.45
2000	8,087,231	31,975	0.40	81	0.00	31,893	0.39				0.43
2001	15,082,024	20,872	0.14	100	0.00	20,772	0.14				0.43
2002	2,463,707	72,242	2.93	(177)	(0.01)	72,419	2.94				0.46
2003	11,302,323	28,510	0.25	-	-	28,510	0.25			0.51	0.42
2004	8,248,955	20,586	0.25	-	-	20,586	0.25			0.39	0.44
2005	7,296,356	41,996	0.58	703	0.01	41,293	0.57			0.41	0.45
2006	3,479,074	62,982	1.81	16,215	0.47	46,767	1.34			0.64	0.44
2007	27,376,860	125,387	0.46	2,364	0.01	123,024	0.45			0.45	0.42
2008	4,944,389	327,730	6.63	143	0.00	327,587	6.63			1.09	0.41
2009	13,494,921	50,653	0.38	-	-	50,653	0.38			1.04	0.06
2010	19,946,859	8,868	0.04	1,307	0.01	7,561	0.04			0.80	0.01
2011	16,291,404	5,453	0.03	5,381	0.03	72	0.00			0.62	0.00
2012	23,920,360	-	-	-	-	0	-			0.49	-
2013	16,516,160	-	-	-	-	0	-			0.06	-
<b>TOTAL</b>	<b>185,938,301</b>	<b>871,530</b>	<b>0.47</b>	<b>27,010</b>	<b>0.01</b>	<b>844,521</b>	<b>0.45</b>	<b>144,903,613</b>	<b>128.32</b>		



**Southern California Gas Company  
Determination of Salvage Values  
General Plant Computer Software 3-year - Account G3913**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				-
2000	1,269,042	-	-	-	-	-	-				-
2001	-	-	-	-	-	-	-				-
2002	5,265,321	-	-	-	-	-	-				-
2003	-	-	-	-	-	-	-			-	-
2004	-	-	-	-	-	-	-			-	-
2005	1,162,766	-	-	-	-	-	-			-	-
2006	-	-	-	-	-	-	-			-	-
2007	-	-	-	-	-	-	-			-	-
2008	185,877	-	-	-	-	-	-			-	-
2009	-	-	-	-	-	-	-			-	-
2010	-	-	-	-	-	-	-			-	-
2011	4,219,853	-	-	-	-	-	-			-	-
2012	2,601,771	-	-	0	0.00	(0)	(0.00)			(0.00)	-
2013	649,675	-	-	(0)	(0.00)	0	0.00			-	0.00
<b>TOTAL</b>	<b>15,354,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,989,724</b>	<b>69.82</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Computer Software 6-year - Account G3914**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	3,745,947	-	-	-	-	-	-				-
2000	-	-	-	-	-	-	-				-
2001	-	-	-	-	-	-	-				-
2002	5,550,340	-	-	-	-	-	-				-
2003	-	-	-	-	-	-	-			-	-
2004	-	-	-	-	-	-	-			-	-
2005	-	-	-	-	-	-	-			-	-
2006	-	-	-	-	-	-	-			-	-
2007	4,149,869	-	-	-	-	-	-			-	-
2008	3,956,674	-	-	-	-	-	-			-	-
2009	-	-	-	-	-	-	-			-	-
2010	-	-	-	-	-	-	-			-	-
2011	54,033,767	-	-	-	-	-	-			-	-
2012	8,472,673	-	-	-	-	-	-			-	-
2013	1,655,473	-	-	-	-	-	-			-	-
<b>TOTAL</b>	<b>81,564,743</b>	-	-	-	-	-	-	<b>79,920,873</b>	<b>102.06</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Computer Software 10-year - Account G3915**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				-
2000	-	-	-	-	-	-	-				-
2001	-	-	-	-	-	-	-				-
2002	-	-	-	-	-	-	-				-
2003	-	-	-	-	-	-	-			NA	-
2004	-	-	-	-	-	-	-			NA	-
2005	-	-	-	-	-	-	-			NA	-
2006	-	-	-	-	-	-	-			NA	-
2007	-	-	-	-	-	-	-			NA	-
2008	-	-	-	-	-	-	-			NA	-
2009	-	-	-	-	-	-	-			NA	-
2010	-	-	-	-	-	-	-			NA	-
2011	11,212,348	-	-	-	-	-	-			-	-
2012	2,617,894	-	-	-	-	-	-			-	-
2013	8,462,990	-	-	-	-	-	-			-	-
<b>TOTAL</b>	<b>22,293,232</b>	-	-	-	-	-	-	<b>344,768,271</b>	<b>6.47</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Computer Software 15-year - Account G39155**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				NA
2000	-	-	-	-	-	-	-				NA
2001	-	-	-	-	-	-	-				NA
2002	-	-	-	-	-	-	-				NA
2003	-	-	-	-	-	-	-			NA	NA
2004	-	-	-	-	-	-	-			NA	NA
2005	-	-	-	-	-	-	-			NA	NA
2006	-	-	-	-	-	-	-			NA	NA
2007	-	-	-	-	-	-	-			NA	NA
2008	-	-	-	-	-	-	-			NA	NA
2009	-	-	-	-	-	-	-			NA	NA
2010	-	-	-	-	-	-	-			NA	NA
2011	-	-	-	-	-	-	-			NA	NA
2012	-	-	-	-	-	-	-			NA	NA
2013	-	-	-	-	-	-	-			NA	NA
TOTAL	-	-	-	-	-	-	-	78,684,467	-		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Computer Software 20-year - Account G3916**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				NA
2000	-	-	-	-	-	-	-				NA
2001	-	-	-	-	-	-	-				NA
2002	-	-	-	-	-	-	-				NA
2003	-	-	-	-	-	-	-			NA	NA
2004	-	-	-	-	-	-	-			NA	NA
2005	-	-	-	-	-	-	-			NA	NA
2006	-	-	-	-	-	-	-			NA	NA
2007	-	-	-	-	-	-	-			NA	NA
2008	-	-	-	-	-	-	-			NA	NA
2009	-	-	-	-	-	-	-			NA	NA
2010	-	-	-	-	-	-	-			NA	NA
2011	-	-	-	-	-	-	-			NA	NA
2012	-	-	-	-	-	-	-			NA	NA
2013	-	-	-	-	-	-	-			NA	NA
<b>TOTAL</b>	-	-	-	-	-	-	-	65,396,512	-		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Transportation Equipment - Account G392X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				3.59
2000	-	-	-	-	-	-	-				3.59
2001	-	-	-	-	-	-	-				3.59
2002	-	-	-	-	-	-	-				3.59
2003	-	-	-	-	-	-	-			NA	3.59
2004	-	-	-	-	-	-	-			NA	3.59
2005	-	-	-	-	-	-	-			NA	3.59
2006	-	-	-	-	-	-	-			NA	3.59
2007	18,473	-	-	-	-	-	-			-	3.59
2008	1,518,214	-	-	-	-	-	-			-	3.63
2009	-	-	-	-	-	-	-			-	22.59
2010	-	-	-	-	-	-	-			-	22.59
2011	191,046	32,000	16.75	-	-	32,000	16.75			1.85	22.59
2012	45,532	28,916	63.51	-	-	28,916	63.51			3.47	33.80
2013	53,968	4,714	8.73	-	-	4,714	8.73			22.59	8.73
<b>TOTAL</b>	<b>1,827,233</b>	<b>65,630</b>	<b>3.59</b>	<b>-</b>	<b>-</b>	<b>65,630</b>	<b>3.59</b>	<b>574,059</b>	<b>318.30</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Stores Equipment - Account G3930**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	19,419	50	0.26	-	-	50	0.26				0.03
2000	2,441	-	-	-	-	-	-				0.03
2001	21,312	-	-	-	-	-	-				0.03
2002	208,267	-	-	-	-	-	-				0.03
2003	43,318	367	0.85	-	-	367	0.85			0.14	0.04
2004	129,315	-	-	-	-	-	-			0.09	-
2005	154,101	-	-	-	-	-	-			0.07	-
2006	161,434	-	-	-	-	-	-			0.05	-
2007	362,885	-	-	-	-	-	-			0.04	-
2008	38,428	-	-	-	-	-	-			-	-
2009	51,230	-	-	-	-	-	-			-	-
2010	3,884	-	-	-	-	-	-			-	-
2011	-	-	-	-	-	-	-			-	NA
2012	-	-	-	-	-	-	-			-	NA
2013	-	-	-	-	-	-	-			-	NA
<b>TOTAL</b>	<b>1,196,035</b>	<b>417</b>	<b>0.03</b>	<b>-</b>	<b>-</b>	<b>417</b>	<b>0.03</b>	<b>100,771</b>	<b>1,186.88</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Shop & Garage Equipment - Account G394X**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	16,697	8,318	94.03	-	(13.29)	17,919	107.32				(1.33)
2000	13,981	3,953	27.56	-	-	3,853	27.56				(2.12)
2001	23,438	4,970	21.21	-	-	4,970	21.21				(2.30)
2002	170,831	10,361	6.07	-	-	10,361	6.07				(2.55)
2003	5,259	2,160	41.07	-	-	2,160	41.07			17.06	(3.26)
2004	49,360	1,016	2.06	7,201	14.59	(6,185)	(12.53)			5.77	(3.37)
2005	69,298	530	0.76	77,867	112.37	(77,337)	(111.60)			(20.75)	(3.15)
2006	157,319	10,157	6.46	3,876	2.46	6,281	3.99			(14.32)	0.71
2007	40,671	1,350	3.32	-	-	1,350	3.32			(22.90)	0.42
2008	14,298	1,765	12.34	-	-	1,765	12.34			(22.40)	0.35
2009	102,086	-	-	-	-	-	-			(17.71)	0.25
2010	672,037	4,068	0.61	-	-	4,068	0.61			1.36	0.27
2011	138,396	-	-	-	-	0	-			0.74	0.03
2012	233,985	-	-	(329)	(0.14)	329	0.14			0.53	0.04
2013	591,517	-	-	-	-	0	-			0.25	-
<b>TOTAL</b>	<b>2,299,174</b>	<b>48,649</b>	<b>2.12</b>	<b>88,616</b>	<b>3.85</b>	<b>(39,967)</b>	<b>(1.74)</b>	<b>11,547,508</b>	<b>19.91</b>		



**Southern California Gas Company  
Determination of Salvage Values  
General Plant Large Portable Tools - Account G3941**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	7,382	-	-	-	7,382	-				0.46
2000	31,057	-	-	-	-	-	-				0.39
2001	1	-	-	-	-	-	-				0.40
2002	10,323	-	-	-	-	-	-				0.40
2003	8,324	1,571	18.87	-	-	1,571	18.87			18.01	0.40
2004	-	1,535	-	-	-	1,535	-			6.25	0.38
2005	-	1,654	-	-	-	1,654	-			25.52	0.37
2006	-	1,029	-	-	-	1,029	-			31.04	0.35
2007	3,214,844	105	0.00	-	-	105	0.00			0.18	0.34
2008	1,018,438	-	-	-	-	-	-			0.10	0.48
2009	1,208,984	32,259	2.67	-	-	32,259	2.67			0.64	0.56
2010	1,228,499	-	-	-	-	-	-			0.50	0.10
2011	2,015,025	-	-	-	-	-	-			0.37	0.13
2012	1,255,014	5,550	0.44	-	-	5,550	0.44			0.56	0.24
2013	1,101,916	-	-	-	-	-	-			0.56	-
<b>TOTAL</b>	<b>11,092,426</b>	<b>51,084</b>	<b>0.46</b>	<b>-</b>	<b>-</b>	<b>51,084</b>	<b>0.46</b>	<b>42,689,078</b>	<b>25.98</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Laboratory Equipment - Account G3950**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	123,263	752	0.61	-	-	752	0.61				(0.00)
2000	86,747	-	-	-	-	-	-				(0.03)
2001	49,884	-	-	-	-	-	-				(0.03)
2002	74,373	-	-	894	1.20	(894)	(1.20)				(0.03)
2003	158,647	-	-	-	-	-	-			(0.03)	-
2004	106,259	-	-	-	-	-	-			(0.19)	-
2005	-	-	-	-	-	-	-			(0.23)	-
2006	-	-	-	-	-	-	-			(0.26)	-
2007	97,665	-	-	-	-	-	-			-	-
2008	298,525	-	-	-	-	-	-			-	-
2009	235,065	-	-	-	-	-	-			-	-
2010	476,573	-	-	-	-	-	-			-	-
2011	460,815	-	-	-	-	-	-			-	-
2012	222,112	-	-	-	-	-	-			-	-
2013	583,796	-	-	-	-	-	-			-	-
<b>TOTAL</b>	<b>2,973,722</b>	<b>752</b>	<b>0.03</b>	<b>894</b>	<b>0.03</b>	<b>(142)</b>	<b>(0.00)</b>	<b>5,469,356</b>	<b>54.37</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Construction Equipment - Account G3961**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				52.53
2000	-	-	-	-	-	-	-				52.53
2001	-	-	-	-	-	-	-				52.53
2002	-	-	-	-	-	-	-				52.53
2003	-	1,090	-	-	-	1,090	-			NA	52.53
2004	-	4,838	-	-	-	4,838	-			NA	51.38
2005	-	40,029	-	-	-	40,029	-			NA	46.31
2006	-	228	-	-	-	228	-			NA	4.31
2007	810	-	-	-	-	-	-			5,701.63	4.07
2008	-	-	-	-	-	-	-			5,567.03	4.11
2009	-	3,880	-	-	-	3,880	-			5,448.71	4.11
2010	70,239	-	-	-	-	-	-			5.78	-
2011	19,458	-	-	-	-	-	-			4.29	-
2012	3,866	-	-	-	-	-	-			4.15	-
2013	944	-	-	-	-	-	-			4.11	-
<b>TOTAL</b>	<b>95,317</b>	<b>50,066</b>	<b>52.53</b>	<b>-</b>	<b>-</b>	<b>50,066</b>	<b>52.53</b>	<b>11,957</b>	<b>797.16</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Communication Equipment - Account G3970**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	1,510,527	-	-	-	-	-	-				(0.10)
2000	1,271	1,068	84.02	-	-	1,068	84.02				(0.10)
2001	286,950	-	-	2,636	0.92	(2,636)	(0.92)				(0.10)
2002	944,299	-	-	2,161	0.23	(2,161)	(0.23)				(0.10)
2003	265,066	530	0.20	(4,840)	(1.83)	5,370	2.03			0.05	(0.09)
2004	1,080,946	76	0.01	-	-	76	0.01			0.07	(0.10)
2005	11,949,415	45,000	0.38	2,372	0.02	42,628	0.36			0.30	(0.10)
2006	17,015,511	1,150	0.01	6,346	0.04	(5,196)	(0.03)			0.13	(0.19)
2007	10,162,407	-	-	2,730	0.03	(2,730)	(0.03)			0.10	(0.26)
2008	7,816,140	-	-	111	0.00	(111)	(0.00)			0.07	(0.33)
2009	11,342,041	-	-	7,915	0.07	(7,915)	(0.07)			0.05	(0.42)
2010	4,866,888	222	0.00	95,311	1.96	(95,089)	(1.95)			(0.22)	(0.70)
2011	9,041,976	-	-	815	0.01	(815)	(0.01)			(0.25)	(0.07)
2012	465,976	1,238	0.27	5,716	1.23	(4,478)	(0.96)			(0.32)	(0.89)
2013	163,527	4,133	2.53	5,245	3.21	(1,112)	(0.68)			(0.42)	(0.68)
<b>TOTAL</b>	<b>76,912,939</b>	<b>53,416</b>	<b>0.07</b>	<b>126,518</b>	<b>0.16</b>	<b>(73,102)</b>	<b>(0.10)</b>	<b>8,625,054</b>	<b>891.74</b>		

**Southern California Gas Company**  
**Determination of Salvage Values**  
**General Plant Gen Network, ACD, WN/LN - Account G3971**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	18,040	-	-	-	-	-	-				-
2000	2,395,839	-	-	-	-	-	-				-
2001	-	-	-	-	-	-	-				-
2002	4,245,367	-	-	-	-	-	-				-
2003	3,138,175	-	-	-	-	-	-			-	-
2004	1,326,687	-	-	-	-	-	-			-	-
2005	1,783,687	-	-	-	-	-	-			-	-
2006	4,101,643	-	-	-	-	-	-			-	-
2007	13,528,017	-	-	-	-	-	-			-	-
2008	150,701	-	-	-	-	-	-			-	-
2009	1,423,977	-	-	-	-	-	-			-	-
2010	990,611	-	-	-	-	-	-			-	-
2011	960,903	-	-	-	-	-	-			-	-
2012	2,540,981	-	-	-	-	-	-			-	-
2013	830,623	-	-	-	-	-	-			-	-
<b>TOTAL</b>	<b>37,435,251</b>	-	-	-	-	-	-	<b>76,981,276</b>	<b>48.63</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Communication Equipment Other Voice - Account G3972**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	12,944	338,396	2,614.37	-	-	338,396	2,614.37				3.43
2000	-	27	-	-	-	27	-				0.29
2001	-	31,132	-	-	-	31,132	-				0.29
2002	2,544,001	43	0.00	-	-	43	0.00				0.00
2003	-	-	-	-	-	-	-			14.45	-
2004	188,583	-	-	-	-	-	-			1.14	-
2005	135,701	-	-	-	-	-	-			1.09	-
2006	-	-	-	-	-	-	-			0.00	-
2007	2,776,594	-	-	-	-	-	-			-	-
2008	-	-	-	-	-	-	-			-	-
2009	647,477	-	-	-	-	-	-			-	-
2010	3,573,602	-	-	-	-	-	-			-	-
2011	151,373	-	-	-	-	-	-			-	-
2012	204,870	-	-	-	-	-	-			-	-
2013	547,553	-	-	-	-	-	-			-	-
<b>TOTAL</b>	<b>10,782,699</b>	<b>369,599</b>	<b>3.43</b>	<b>-</b>	<b>-</b>	<b>369,599</b>	<b>3.43</b>	<b>1,399,939</b>	<b>770.23</b>		

**Southern California Gas Company**  
**Determination of Salvage Values**  
**General Plant Communication Equipment Microwave/Radio - Account G3973**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				(0.12)
2000	-	-	-	-	-	-	-				(0.12)
2001	-	-	-	-	-	-	-				(0.12)
2002	-	-	-	-	-	-	-				(0.12)
2003	-	-	-	7,752	-	(7,752)	-			NA	(0.12)
2004	-	-	-	313	-	(313)	-			NA	(0.06)
2005	245,272	-	-	-	-	-	-			(3.29)	(0.06)
2006	1,032,924	-	-	9,386	0.91	(9,386)	(0.91)			(1.37)	(0.06)
2007	2,228,677	-	-	(2,385)	(0.11)	2,385	0.11			(0.43)	0.01
2008	4,625,672	-	-	-	-	-	-			(0.09)	(0.01)
2009	1,218,594	-	-	-	-	-	-			(0.07)	(0.03)
2010	35,681	-	-	-	-	-	-			(0.08)	(0.03)
2011	1,916,465	-	-	1,313	0.07	(1,313)	(0.07)			0.01	(0.03)
2012	681,849	-	-	10	0.00	(10)	(0.00)			(0.02)	(0.00)
2013	1,399,771	-	-	-	-	-	-			(0.03)	-
<b>TOTAL</b>	<b>13,384,905</b>	<b>-</b>	<b>-</b>	<b>16,388</b>	<b>0.12</b>	<b>(16,388)</b>	<b>(0.12)</b>	<b>6,196,704</b>	<b>216.00</b>		

**Southern California Gas Company  
Determination of Salvage Values  
General Plant Communication Structures - Account G3974**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	-	-	-	-	-	-	-				(29.39)
2000	-	-	-	-	-	-	-				(29.39)
2001	-	-	-	-	-	-	-				(29.39)
2002	-	-	-	1,096	-	(1,096)	-				(29.39)
2003	13,026	-	-	1,218	9.35	(1,218)	(9.35)			(17.76)	(27.90)
2004	-	-	-	-	-	-	-			(17.76)	(31.88)
2005	-	-	-	-	-	-	-			(17.76)	(31.88)
2006	60,799	-	-	-	-	-	-			(3.13)	(31.88)
2007	-	-	-	-	-	-	-			(1.65)	NA
2008	-	-	-	1,276	-	(1,276)	-			(2.10)	NA
2009	-	-	-	-	-	-	-			(2.10)	NA
2010	-	-	-	14,517	-	(14,517)	-			(25.98)	NA
2011	-	-	-	-	-	-	-			NA	NA
2012	-	-	-	(105)	-	105	-			NA	NA
2013	-	-	-	3,693	-	(3,693)	-			NA	NA
<b>TOTAL</b>	<b>73,825</b>	<b>-</b>	<b>-</b>	<b>21,695</b>	<b>29.39</b>	<b>(21,695)</b>	<b>(29.39)</b>	<b>6,103,588</b>	<b>1.21</b>		



**Southern California Gas Company  
Determination of Salvage Values  
General Plant Miscellaneous Equipment - Account G3980**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)	5-YEAR ROLLING BAND FNS % (K)	SHRINKING BAND FNS % @2013 (L)
1999	849	14,240	1,677.63	5,221	615.05	9,020	1,062.58				2.43
2000	20,644	64,816	313.97	466	2.26	64,350	311.71				2.31
2001	4,078,900	82,736	2.03	449	0.01	82,287	2.02				1.51
2002	2,764,961	3,599	0.13	47,365	1.71	(43,766)	(1.58)				0.98
2003	1,671	538	32.21	(6,028)	(360.78)	6,566	392.99			1.72	7.38
2004	1,585	3,008	189.84	7,332	462.76	(4,324)	(272.91)			1.53	6.80
2005	402,132	4,344	1.08	1,814	0.45	2,530	0.63			0.60	7.20
2006	-	14,307	-	902	-	13,405	-			(0.81)	10.98
2007	17,749	1,102	6.21	12	0.07	1,090	6.14			4.55	9.06
2008	157,348	36,400	23.13	-	-	36,400	23.13			8.48	9.14
2009	86,247	15,575	18.06	-	-	15,575	18.06			10.40	4.94
2010	27,187	10,996	40.45	-	-	10,996	40.45			26.85	2.37
2011	340,285	(3,119)	(0.92)	-	-	(3,119)	(0.92)			9.69	(0.15)
2012	46,823	1,097	2.34	-	-	1,097	2.34			9.26	3.52
2013	24,722	1,423	5.76	-	-	1,423	5.76			4.94	5.76
<b>TOTAL</b>	<b>7,971,102</b>	<b>251,064</b>	<b>3.15</b>	<b>57,533</b>	<b>0.72</b>	<b>193,530</b>	<b>2.43</b>	<b>3,305,057</b>	<b>241.18</b>		

## **APPENDIX A – FERC Accounting Release 15**

The following citation is FERC Accounting Release 15 which supports the recommended vintage group amortization for certain general plant accounts.



**Question:** Is it permissible for a public utility, licensee, natural gas company, or oil pipeline company to adopt a vintage year accounting method for the general plant accounts listed below which would eliminate the unitization and record keeping requirements associated with individual items of property and allow such companies to record only the total cost of plant additions for the year as a vintage group for each account?

**For Public Utilities, Licensees, Natural Gas Companies**

Account 391, Office Furniture and Equipment;  
Account 392, Transportation Equipment;  
Account 393, Stores Equipment;  
Account 394, Tools, Shop and Garage Equipment;  
Account 395, Laboratory Equipment;  
Account 396, Power Operated Equipment;  
Account 397, Communication Equipment;  
Account 398, Miscellaneous Equipment; and  
Account 399, Other Tangible Property.

**For Oil Pipeline Companies**

Account 179, Machine Tools and Machinery;  
Account 183, Communication Systems;  
Account 184, Office Furniture and Equipment; and  
Account 185, Vehicles and Other Work Equipment.

**Answer:** Yes, provided the following requirements are met:

1. the individual classes of assets for which vintage year accounting is followed are high volume, low value items;
2. there is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
3. the cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
4. interim retirements are not recognized;
5. salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
6. properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

Debbie L. Clark  
Chief Accountant

Effective: January 1, 1997

SCG/DEPRECIATION/Exh No: SCG-27-R-WP/Witness: F. Ngai