

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

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Application No. 14-11-004  
Exhibit No: (SCG-33-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF REGINALD M. AUSTRIA  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



**SOUTHERN CALIFORNIA GAS COMPANY**  
**REGULATORY ACCOUNTS**  
**NATURAL GAS APPLIANCE TESTING MEMORANDUM ACCOUNT (NGATMA)**  
**Year 2014**  
(Over) / Under Collection \$000

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	act	act	act	act	act	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	Beginning Balance	1,939	1,939	1,939	1,940	1,940	1,940	1,940	1,940	1,941	1,941	1,941	1,939
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjusted Beginning Balance	1,939	1,939	1,939	1,940	1,940	1,940	1,940	1,940	1,941	1,941	1,941	1,939
	Costs (1):												
2	NGAT expenses												-
3	Cumulative expense												-
	Revenues (1):												
4	Deductible in 2008 GRC												-
5	Cumulative deductible												-
6	Net Cumulative Cost	-	-	-	-	-	-	-	-	-	-	-	-
	Activity Above Cumulative 2/	-	-	-	-	-	-	-	-	-	-	-	-
8	Current Month Interest**:	0.145	0.145	0.162	0.162	0.162	0.162	0.210	0.210	0.210	0.259	0.259	2
9	Total Current Month Activity	0.145	0.145	0.162	0.162	0.162	0.162	0.210	0.210	0.210	0.259	0.259	2
10	Ending Balance	1,939	1,939	1,940	1,940	1,940	1,940	1,940	1,940	1,941	1,941	1,941	1,941

\*\* Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)\*(Int.Rate/12)

**Interest Assumption:**    0.09%    0.09%    0.10%    0.10%    0.10%    0.10%    0.13%    0.13%    0.13%    0.16%    0.16%    0.16%

**SOUTHERN CALIFORNIA GAS COMPANY**  
**REGULATORY ACCOUNTS**  
**NATURAL GAS APPLIANCE TESTING MEMORANDUM ACCOUNT (NGATMA)**  
**Year 2015**  
(Over) / Under Collection \$000

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1 Beginning Balance	1,941	1,942	1,942	1,942	1,942	1,942	1,942	1,943	1,943	1,943	1,943	1,944	1,941	
1a Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	
1b Adjusted Beginning Balance	1,941	1,942	1,942	1,942	1,942	1,942	1,942	1,943	1,943	1,943	1,943	1,944	1,941	
Costs (1):														
2 NGAT expenses														-
3 Cumulative expense														-
Revenues (1):														
4 Deductible in 2008 GRC														-
5 Cumulative deductible														-
6 Net Cumulative Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Activity Above Cumulative 2/	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Current Month Interest*:	0.146	0.146	0.162	0.162	0.162	0.162	0.210	0.210	0.210	0.259	0.259	0.259	2	
9 Total Current Month Activity	0.146	0.146	0.162	0.162	0.162	0.162	0.210	0.210	0.210	0.259	0.259	0.259	2	
10 Ending Balance	1,942	1,942	1,942	1,942	1,942	1,942	1,943	1,943	1,943	1,943	1,944	1,944	1,944	

\*\* Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)\*(Int.Rate/12)

**Interest Assumption:** 0.09% 0.09% 0.10% 0.10% 0.10% 0.10% 0.13% 0.13% 0.13% 0.16% 0.16% 0.16%

**SOUTHERN CALIFORNIA GAS COMPANY**  
**REGULATORY ACCOUNTS**  
**RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)**  
**Year 2014**  
**CYCLE 2008-2011 plus 2012-2015**  
(Over) / Under Collection \$000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	actl	actl	actl	actl	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
Beginning Balance	(3,927)	(4,453)	(4,558)	(4,559)	(4,817)	(5,192)	(4,884)	(4,576)	(4,267)	(3,959)	(3,651)	(3,343)	(3,927)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj Beginning Balance	(3,927)	(4,453)	(4,558)	(4,559)	(4,817)	(5,192)	(4,884)	(4,576)	(4,267)	(3,959)	(3,651)	(3,343)	(3,927)
Recorded cost	194	615	719	463	345	1,029	1,029	1,029	1,029	1,029	1,029	1,029	9,538
Authorized Cost	814	814	814	814	814	814	814	814	814	814	814	814	9,770
Amortization	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(1,130)
Total Revenue	720	720	720	720	720	720	720	720	720	720	720	720	8,640
Current Month Adjustment	(526)	(105)	(1)	(258)	(375)	309	309	309	309	309	309	309	898
Current Month Interest**:	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(5)
Total Current Month Activity	(526)	(105)	(1)	(258)	(375)	308	308	308	308	308	308	308	893
<b>Ending Balance</b>	<b>(4,453)</b>	<b>(4,558)</b>	<b>(4,559)</b>	<b>(4,817)</b>	<b>(5,192)</b>	<b>(4,884)</b>	<b>(4,576)</b>	<b>(4,267)</b>	<b>(3,959)</b>	<b>(3,651)</b>	<b>(3,343)</b>	<b>(3,034)</b>	<b>(3,034)</b>

\*\* Interest applied to average monthly balance as follows:  $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})) / 2) * (\text{Int. Rate} / 12)$

**Interest Assumption:** 0.09% 0.09% 0.10% 0.10% 0.10% 0.10% 0.13% 0.13% 0.13% 0.16% 0.16% 0.16%

**SOUTHERN CALIFORNIA GAS COMPANY**  
**REGULATORY ACCOUNTS**  
**RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)**  
**Year 2014**  
**Current Cycle 2008-2011**  
(Over) / Under Collection \$000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	actl	actl	actl	actl	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
Beginning Balance	(1,130)	(1,036)	(942)	(848)	(754)	(659)	(565)	(471)	(377)	(283)	(189)	(95)	(1,130)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj Beginning Balance	(1,130)	(1,036)	(942)	(848)	(754)	(659)	(565)	(471)	(377)	(283)	(189)	(95)	(1,130)
Recorded cost													-
Authorized Cost													
Amortization	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(1,130)
Total Revenue	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(94)	(1,130)
Current Month Adjustment	94	94	94	94	94	94	94	94	94	94	94	94	1,130
Current Month Interest**:	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
Total Current Month Activity	94	94	94	94	94	94	94	94	94	94	94	94	1,130
Ending Balance	(1,036)	(942)	(848)	(754)	(659)	(565)	(471)	(377)	(283)	(189)	(95)	(0)	(0)

\*\* Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)\*(Int.Rate/12)

<b>Interest Assumption:</b>	0.09%	0.09%	0.10%	0.10%	0.10%	0.10%	0.13%	0.13%	0.13%	0.16%	0.16%	0.16%
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**SOUTHERN CALIFORNIA GAS COMPANY**  
**REGULATORY ACCOUNTS**  
**RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)**  
**Year 2014**  
**Current Cycle 2012-2015**  
(Over) / Under Collection \$000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	actl	actl	actl	actl	actl	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
Beginning Balance	(2,796)	(3,416)	(3,615)	(3,710)	(4,062)	(4,531)	(4,317)	(4,103)	(3,889)	(3,675)	(3,461)	(3,247)	(2,796)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj Beginning Balance	(2,796)	(3,416)	(3,615)	(3,710)	(4,062)	(4,531)	(4,317)	(4,103)	(3,889)	(3,675)	(3,461)	(3,247)	(2,796)
Program Cost	194	615	719	463	345	1,029	1,029	1,029	1,029	1,029	1,029	1,029	9,538
Authorized Cost	814	814	814	814	814	814	814	814	814	814	814	814	9,770
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	814	814	814	814	814	814	814	814	814	814	814	814	9,770
Current Month Adjustment	(620)	(199)	(95)	(352)	(469)	215	215	215	215	215	215	215	(232)
Current Month Interest**:	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(4)
Total Current Month Activity	(620)	(199)	(95)	(352)	(469)	214	214	214	214	214	214	214	(237)
Ending Balance	(3,416)	(3,615)	(3,710)	(4,062)	(4,531)	(4,317)	(4,103)	(3,889)	(3,675)	(3,461)	(3,247)	(3,032)	(3,032)

\*\* Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)\*(Int.Rate/12)

<b>Interest Assumption:</b>	0.09%	0.09%	0.10%	0.10%	0.10%	0.10%	0.13%	0.13%	0.13%	0.16%	0.16%	0.16%
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**SOUTHERN CALIFORNIA GAS COMPANY**  
**REGULATORY ACCOUNTS**  
**RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)**  
**Year 2015**  
**Current Cycle 2012-2015**  
(Over) / Under Collection \$000

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
Beginning Balance	(3,032)	(2,841)	(2,649)	(2,457)	(2,265)	(2,073)	(1,881)	(1,689)	(1,497)	(1,305)	(1,113)	(920)	(3,032)
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adj Beginning Balance	(3,032)	(2,841)	(2,649)	(2,457)	(2,265)	(2,073)	(1,881)	(1,689)	(1,497)	(1,305)	(1,113)	(920)	(3,032)
Program Cost	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	12,345
Authorized Cost	837	837	837	837	837	837	837	837	837	837	837	837	10,039
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	837	837	837	837	837	837	837	837	837	837	837	837	10,039
Current Month Adjustment	192	192	192	192	192	192	192	192	192	192	192	192	2,306
Current Month Interest**:	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
Total Current Month Activity	192	192	192	192	192	192	192	192	192	192	192	192	2,304
Ending Balance	(2,841)	(2,649)	(2,457)	(2,265)	(2,073)	(1,881)	(1,689)	(1,497)	(1,305)	(1,113)	(920)	(728)	(728)

\*\* Interest applied to average monthly balance as follows:  $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})) / 2) * (\text{Int. Rate} / 12)$

<b>Interest Assumption:</b>	0.09%	0.09%	0.10%	0.10%	0.10%	0.10%	0.13%	0.13%	0.13%	0.16%	0.16%	0.16%
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