

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2019 (U 904-G))

Application No. 17-10-___

Exhibit No.: (SCG-24-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RICHARD D. TATTERSALL
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

OCTOBER 2017



2019 General Rate Case - APP
INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SCG-24-WP

Area:	REAL ESTATE
Witness:	Richard D. Tattersall

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Non-Shared Services	2,410	2,297	2,347	2,400
Shared Services	11,659	16,799	19,016	21,050
Total	14,069	19,096	21,363	23,450

Note: Totals may include rounding differences.

Southern California Gas Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall

Summary of Non-Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2016	2017	2018
A. Branch Offices/ DOM's	2,199	2,091	2,141	2,194
B. CORPORATE REAL ESTATE	211	206	206	206
Total	2,410	2,297	2,347	2,400

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. Branch Offices/ DOM's
Workpaper: 2RE001.000

Summary for Category: A. Branch Offices/ DOM's

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	2,199	2,091	2,141	2,194
Total	2,199	2,091	2,141	2,194
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2RE001.000 SCG RENTS

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	2,199	2,091	2,141	2,194
Total	2,199	2,091	2,141	2,194
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2RE001.000 - SCG RENTS

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: A. Branch Offices/ DOM's
 Category-Sub: 1. Branch Offices / DOMs
 Workpaper: 2RE001.000 - SCG RENTS

Activity Description:

Forecast Explanations:

Labor - Zero-Based

Non-Labor - Zero-Based

NSE - Zero-Based

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		2,050	2,053	2,018	2,201	2,199	2,091	2,141	2,194	
Total		2,050	2,053	2,018	2,201	2,199	2,091	2,141	2,194	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. Branch Offices/ DOM's
Category-Sub: 1. Branch Offices / DOMs
Workpaper: 2RE001.000 - SCG RENTS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	2,091	2,141	2,194	2,091	2,141	2,194
Total		0	0	0	2,091	2,141	2,194	2,091	2,141	2,194
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	2,091	2,091	0.0	1-Sided Adj	MEHLERS20161026154616740	
Explanation:		A zero based forecast was used as it most closely represents the current rents/leases according to signed contracts.							
2017 Total		0	0	2,091	2,091	0.0			
2018	Other	0	0	2,141	2,141	0.0	1-Sided Adj	MEHLERS20161026154751513	
Explanation:		A zero based forecast was used as it most closely represents the current rents/leases according to signed contracts.							
2018 Total		0	0	2,141	2,141	0.0			
2019	Other	0	0	2,194	2,194	0.0	1-Sided Adj	MEHLERS20161026154805420	
Explanation:		A zero based forecast was used as it most closely represents the current rents/leases according to signed contracts.							
2019 Total		0	0	2,194	2,194	0.0			

Note: Totals may include rounding differences.

SCG/REAL ESTATE/Exh No:SCG-24-WP/Witness: R. Tattersall

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. Branch Offices/ DOM's
Category-Sub: 1. Branch Offices / DOMs
Workpaper: 2RE001.000 - SCG RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,992	2,028	2,024	2,195	2,199
NSE	0	0	0	0	0
Total	1,992	2,028	2,024	2,195	2,199
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-1,992	-2,028	-2,024	-2,195	-2,199
NSE	1,992	2,028	2,024	2,195	2,199
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,992	2,028	2,024	2,195	2,199
Total	1,992	2,028	2,024	2,195	2,199
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	58	25	-7	6	0
Total	58	25	-7	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	2,050	2,053	2,018	2,201	2,199
Total	2,050	2,053	2,018	2,201	2,199
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. Branch Offices/ DOM's
Category-Sub: 1. Branch Offices / DOMs
Workpaper: 2RE001.000 - SCG RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	-1,992	-2,028	-2,024	-2,195	-2,199
NSE	1,992	2,028	2,024	2,195	2,199
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-1,992	1,992	0.0	1-Sided Adj	MEHLERS20161026142324563
Explanation:		Transfer to NSE					
2012 Total		0	-1,992	1,992	0.0		
2013	Other	0	-2,028	2,028	0.0	1-Sided Adj	MEHLERS20161026143259387
Explanation:		Transfer to NSE					
2013 Total		0	-2,028	2,028	0.0		
2014	Other	0	-2,024	2,024	0.0	1-Sided Adj	MEHLERS20161026143725167
Explanation:		Transfer to NSE					
2014 Total		0	-2,024	2,024	0.0		
2015	Other	0	-2,195	2,195	0.0	1-Sided Adj	MEHLERS20161026143806413
Explanation:		Transfer to NSE					
2015 Total		0	-2,195	2,195	0.0		
2016	Other	0	-2,199	2,199	0.0	1-Sided Adj	MEHLERS20170223171843100
Explanation:		Transfer non-labor to NSE.					
2016 Total		0	-2,199	2,199	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: B. CORPORATE REAL ESTATE
Workpaper: 2RE002.000

Summary for Category: B. CORPORATE REAL ESTATE

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	181	180	180	180
Non-Labor	30	26	26	26
NSE	0	0	0	0
Total	<u>211</u>	<u>206</u>	<u>206</u>	<u>206</u>
FTE	2.0	2.0	2.0	2.0

Workpapers belonging to this Category:

2RE002.000 SCG CORPORATE REAL ESTATE

Labor	181	180	180	180
Non-Labor	30	26	26	26
NSE	0	0	0	0
Total	<u>211</u>	<u>206</u>	<u>206</u>	<u>206</u>
FTE	2.0	2.0	2.0	2.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2RE002.000 - SCG CORPORATE REAL ESTATE

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Category-Sub: 1. CORPORATE REAL ESTATE
 Workpaper: 2RE002.000 - SCG CORPORATE REAL ESTATE

Activity Description:

Forecast Explanations:
Labor - 3-YR Average

Non-Labor - 3-YR Average

NSE - 3-YR Average

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		347	234	179	179	181	180	180	180	
Non-Labor		140	158	24	25	30	26	26	26	
NSE		0	0	0	0	0	0	0	0	
	Total	487	392	203	205	211	206	206	206	
FTE		3.8	2.6	1.9	2.0	2.0	2.0	2.0	2.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Category-Sub: 1. CORPORATE REAL ESTATE
 Workpaper: 2RE002.000 - SCG CORPORATE REAL ESTATE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	3-YR Average	180	180	180	0	0	0	180	180	180
Non-Labor	3-YR Average	26	26	26	0	0	0	26	26	26
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		206	206	206	0	0	0	206	206	206
FTE	3-YR Average	2.0	2.0	2.0	0.0	0.0	0.0	2.0	2.0	2.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

SCG/REAL ESTATE/Exh No:SCG-24-WP/Witness: R. Tattersall

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: B. CORPORATE REAL ESTATE
Category-Sub: 1. CORPORATE REAL ESTATE
Workpaper: 2RE002.000 - SCG CORPORATE REAL ESTATE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	272	187	147	151	156
Non-Labor	136	611	24	25	30
NSE	0	0	0	0	0
Total	408	798	171	176	186
FTE	3.3	2.2	1.6	1.7	1.7
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-455	0	0	0
NSE	0	0	0	0	0
Total	0	-455	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	272	187	147	151	156
Non-Labor	136	156	24	25	30
NSE	0	0	0	0	0
Total	408	344	171	176	186
FTE	3.3	2.2	1.6	1.7	1.7
Vacation & Sick (Nominal \$)					
Labor	44	31	24	24	26
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	44	31	24	24	26
FTE	0.5	0.4	0.3	0.3	0.3
Escalation to 2016\$					
Labor	31	16	8	4	0
Non-Labor	4	2	0	0	0
NSE	0	0	0	0	0
Total	35	18	8	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	347	234	179	179	181
Non-Labor	140	158	24	25	30
NSE	0	0	0	0	0
Total	487	392	203	205	211
FTE	3.8	2.6	1.9	2.0	2.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Category-Sub: 1. CORPORATE REAL ESTATE
 Workpaper: 2RE002.000 - SCG CORPORATE REAL ESTATE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	-455	0	0	0
NSE	0	0	0	0	0
Total	0	-455	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013	Other	0	-455	0	0.0	CCTR Transf To 2200-0618.000	MEHLERS20161026161609430
2013 Total		0	-455	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016 Total		0	0	0	0.0		

Explanation: Transfer property tax payment to 2200-0618.

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall

Summary of Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2016	2017	2018
A. GCT RENTS	10,212	15,307	17,468	19,539
B. SCG MICROWAVE RENTS	1,447	1,492	1,548	1,511
Total	11,659	16,799	19,016	21,050

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. GCT RENTS
Cost Center: 2200-0618.000

Summary for Category: A. GCT RENTS

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	-951	0	0	0
NSE	11,164	15,307	17,468	19,539
Total	10,213	15,307	17,468	19,539
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-0618.000 GCT RENTS

Labor	0	0	0	0
Non-Labor	-951	0	0	0
NSE	11,164	15,307	17,468	19,539
Total	10,213	15,307	17,468	19,539
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0618.000 - GCT RENTS

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: A. GCT RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Activity Description:

Forecast Explanations:

Labor - Zero-Based

Non-Labor - Zero-Based

NSE - Zero-Based

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		-679	-309	-872	-963	-951	0	0	0	
NSE		15,578	13,789	13,509	13,864	11,164	15,307	17,468	19,539	
Total		14,899	13,480	12,637	12,901	10,212	15,307	17,468	19,539	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. GCT RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	-951	11,164	10,213	0.0	0	0	15,307	15,307	0.0
Total Incurred	0	-951	11,164	10,213	0.0	0	0	15,307	15,307	0.0
% Allocation										
Retained	97.40%	97.40%				97.40%	97.40%			
SEU	0.90%	0.90%				0.90%	0.90%			
CORP	1.70%	1.70%				1.70%	1.70%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	17,468	17,468	0.0	0	0	19,539	19,539	0.0
Total Incurred	0	0	17,468	17,468	0.0	0	0	19,539	19,539	0.0
% Allocation										
Retained	97.40%	97.40%				97.40%	97.40%			
SEU	0.90%	0.90%				0.90%	0.90%			
CORP	1.70%	1.70%				1.70%	1.70%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Shared service allocation based on Gas Company Tower space study.

Cost Center Allocation Percentage for 2017

Shared service allocation based on Gas Company Tower space study.

Cost Center Allocation Percentage for 2018

Shared service allocation based on Gas Company Tower space study.

Cost Center Allocation Percentage for 2019

Shared service allocation based on Gas Company Tower space study.

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: A. GCT RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	15,307	17,468	19,539	15,307	17,468	19,539
Total		0	0	0	15,307	17,468	19,539	15,307	17,468	19,539
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	15,307	15,307	0.0	1-Sided Adj	MEHLERS20161026164654473	
Explanation:		Forecast reflects 2017 expenses based on rent schedule							
2017 Total		0	0	15,307	15,307	0.0			
2018	Other	0	0	17,468	17,468	0.0	1-Sided Adj	MEHLERS20161026164731567	
Explanation:		Forecast reflects 2018 expenses based on rent schedule							
2018 Total		0	0	17,468	17,468	0.0			
2019	Other	0	0	19,539	19,539	0.0	1-Sided Adj	MEHLERS20161026164814223	
Explanation:		Forecast reflects 2019 expenses based on rent schedule							
2019 Total		0	0	19,539	19,539	0.0			

Note: Totals may include rounding differences.

SCG/REAL ESTATE/Exh No:SCG-24-WP/Witness: R. Tattersall

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. GCT RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	14,697	13,257	13,215	13,692	11,164
NSE	0	0	0	0	0
Total	14,697	13,257	13,215	13,692	11,164
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-15,337	-13,554	-14,067	-14,644	-12,115
NSE	14,697	13,257	13,215	13,692	11,164
Total	-641	-297	-853	-951	-951
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	-641	-297	-853	-951	-951
NSE	14,697	13,257	13,215	13,692	11,164
Total	14,056	12,960	12,362	12,741	10,212
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	-38	-12	-19	-12	0
NSE	882	532	294	172	0
Total	843	520	275	160	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	-679	-309	-872	-963	-951
NSE	15,578	13,789	13,509	13,864	11,164
Total	14,899	13,480	12,637	12,901	10,212
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: A. GCT RENTS
Category-Sub: 1. GCT RENTS
Cost Center: 2200-0618.000 - GCT RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	-15,337	-13,554	-14,067	-14,644	-12,115
NSE	14,697	13,257	13,215	13,692	11,164
Total	-641	-297	-853	-951	-951
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-14,697	14,697	0.0	1-Sided Adj	MEHLERS20161026145132960
Explanation: Transfer to NSE							
2012	Other	0	-641	0	0.0	CCTR Transf From 2200-0005.019	JECHERRY20161130102652160
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							
2012 Total		0	-15,337	14,697	0.0		
2013	Other	0	455	0	0.0	CCTR Transf From 2200-2260.000	MEHLERS20161026161609430
Explanation: Transfer property tax payment to 2200-0618.							
2013	Other	0	-13,257	13,257	0.0	1-Sided Adj	MEHLERS20161026163258630
Explanation: Transfer to NSE							
2013	Other	0	-751	0	0.0	CCTR Transf From 2200-0005.019	JECHERRY20161130103510840
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							
2013 Total		0	-13,554	13,257	0.0		
2014	Other	0	-13,215	13,215	0.0	1-Sided Adj	MEHLERS20161026145222727
Explanation: Transfer to NSE							
2014	Other	0	-853	0	0.0	CCTR Transf From 2200-0005.019	JECHERRY20161130104143490
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
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Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: A. GCT RENTS
 Category-Sub: 1. GCT RENTS
 Cost Center: 2200-0618.000 - GCT RENTS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2014 Total		0	-14,067	13,215	0.0		
2015	Other	0	-13,692	13,692	0.0	1-Sided Adj	MEHLERS20161026145252007
Explanation: Transfer to NSE							
2015	Other	0	-951	0	0.0	CCTR Transf From 2200-0005.019	JECHERRY20161130104439070
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							
2015 Total		0	-14,644	13,692	0.0		
2016	Other	0	-11,164	11,164	0.0	1-Sided Adj	MEHLERS20170223163741737
Explanation: Move from non labor to NSE.							
2016	Other	0	-951	0	0.0	CCTR Transf From 2200-0005.019	JECHERRY20161130104829290
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							
2016 Total		0	-12,115	11,164	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: B. SCG MICROWAVE RENTS
Cost Center: 2200-2284.000

Summary for Category: B. SCG MICROWAVE RENTS

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	1,447	1,492	1,548	1,511
Total	1,447	1,492	1,548	1,511
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-2284.000 SCG MICROWAVE RENTS

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	1,447	1,492	1,548	1,511
Total	1,447	1,492	1,548	1,511
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2284.000 - SCG MICROWAVE RENTS

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Activity Description:

Forecast Explanations:

Labor - Zero-Based

Non-Labor - Zero-Based

NSE - Zero-Based

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		1,270	1,361	1,324	1,523	1,447	1,492	1,548	1,511	
Total		1,270	1,361	1,324	1,523	1,447	1,492	1,548	1,511	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	1,447	1,447	0.0	0	0	1,492	1,492	0.0
Total Incurred	0	0	1,447	1,447	0.0	0	0	1,492	1,492	0.0
% Allocation										
Retained	56.48%	56.48%				56.48%	56.48%			
SEU	40.22%	40.22%				40.22%	40.22%			
CORP	3.30%	3.30%				3.30%	3.30%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	1,548	1,548	0.0	0	0	1,511	1,511	0.0
Total Incurred	0	0	1,548	1,548	0.0	0	0	1,511	1,511	0.0
% Allocation										
Retained	56.48%	56.48%				56.48%	56.48%			
SEU	40.22%	40.22%				40.22%	40.22%			
CORP	3.30%	3.30%				3.30%	3.30%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Shared service allocation based on LAN ID's

Cost Center Allocation Percentage for 2017

Shared service allocation based on LAN ID's

Cost Center Allocation Percentage for 2018

Shared service allocation based on LAN ID's

Cost Center Allocation Percentage for 2019

Shared service allocation based on LAN ID's

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,492	1,548	1,511	1,492	1,548	1,511
Total		0	0	0	1,492	1,548	1,511	1,492	1,548	1,511
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	1,492	1,492	0.0	1-Sided Adj	MEHLERS20161026165943297	
Explanation:		Forecast reflects 2017 expenses based on contracted rent schedule							
2017 Total		0	0	1,492	1,492	0.0			
2018	Other	0	0	1,548	1,548	0.0	1-Sided Adj	MEHLERS20161026170004407	
Explanation:		Forecast reflects 2018 expenses based on contracted rent schedule							
2018 Total		0	0	1,548	1,548	0.0			
2019	Other	0	0	1,511	1,511	0.0	1-Sided Adj	MEHLERS20161026170026097	
Explanation:		Forecast reflects 2019 expenses based on contracted rent schedule							
2019 Total		0	0	1,511	1,511	0.0			

Note: Totals may include rounding differences.

SCG/REAL ESTATE/Exh No:SCG-24-WP/Witness: R. Tattersall

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall
Category: B. SCG MICROWAVE RENTS
Category-Sub: 1. SCG MICROWAVE RENTS
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	1	0
Non-Labor	1,198	1,309	1,295	1,504	1,447
NSE	0	0	0	0	0
Total	1,198	1,309	1,295	1,505	1,447
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	-1	0
Non-Labor	-1,198	-1,309	-1,295	-1,504	-1,447
NSE	1,198	1,309	1,295	1,504	1,447
Total	0	0	0	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,198	1,309	1,295	1,504	1,447
Total	1,198	1,309	1,295	1,504	1,447
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	72	53	29	19	0
Total	72	53	29	19	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,270	1,361	1,324	1,523	1,447
Total	1,270	1,361	1,324	1,523	1,447
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	-0.533	0
Non-Labor	-1,198	-1,309	-1,295	-1,504	-1,447
NSE	1,198	1,309	1,295	1,504	1,447
Total	0	0	0	-0.533	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-1,198	1,198	0.0	1-Sided Adj	MEHLERS20161026145327393
Explanation:		Transfer to NSE					
2012 Total		0	-1,198	1,198	0.0		
2013	Other	0	-1,309	1,309	0.0	1-Sided Adj	MEHLERS20161026145353010
Explanation:		Transfer to NSE					
2013 Total		0	-1,309	1,309	0.0		
2014	Other	0	-1,295	1,295	0.0	1-Sided Adj	MEHLERS20161026145516730
Explanation:		Transfer to NSE					
2014 Total		0	-1,295	1,295	0.0		
2015	Other	0	-1,504	1,504	0.0	1-Sided Adj	MEHLERS20161026151113730
Explanation:		Transfer to NSE					
2015	Other	-1	0	0	0.0	1-Sided Adj	MEHLERS20161026151346650
Explanation:		Remove labor posted in error					
2015 Total		-1	-1,504	1,504	0.0		
2016	Other	0	-1,447	1,447	0.0	1-Sided Adj	MEHLERS20170223171625523
Explanation:		Transfer from non-labor to NSE					

Note: Totals may include rounding differences.

Southern California Gas Company
 2019 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE
 Witness: Richard D. Tattersall
 Category: B. SCG MICROWAVE RENTS
 Category-Sub: 1. SCG MICROWAVE RENTS
 Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016 Total		0	-1,447	1,447	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE
Witness: Richard D. Tattersall

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2135	000	OTHER SCG RENT
2200-2260	000	SCG - CORP REAL ESTATE