

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. 17-10-008
Exhibit No.: (SCG-37-WP-2R)

SECOND REVISED
WORKPAPERS TO PREPARED
DIRECT TESTIMONY OF
RAGAN REEVES
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

April 6, 2018



SoCalGas Taxes Index

Workbook File Name: [taxSCG.xls](#)

Workbook Description: The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2019 GRC filing.

Worksheet

#	<u>Worksheet Name</u>	<u>Worksheet Description</u>
1	Output for Access	The Access Database will pick up the payroll tax rate from this tab.
2	IncomeTax Inputs	Input sheet for 2019 cells that can be changed.
3	2019IncomeTaxes	2019 income tax calculation.
4	2018IncomeTaxes	2018 income tax calculation.
5	2017IncomeTaxes	2017 income tax calculation.
6	2016IncomeTaxes	2016 income tax calculation.
7	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
8	2019RMBLMDeptronAdds	2019 RM BLM depreciation calculation on forecasted capital additions.
9	2019StateDepronAdds	2019 State depreciation calculation on forecasted capital additions
10	2018RMBLMDeptronAdds	2018 RM BLM depreciation calculation on forecasted capital additions.
11	2018StateDepronAdds	2018 State depreciation calculation on forecasted capital additions
12	2017RMBLMDeptronAdds	2017 RM BLM depreciation calculation on forecasted capital additions.
13	2017StateDepronAdds	2017 State depreciation calculation on forecasted capital additions
14	ADValorem	Property tax projection on capital additions.
15	ADValorem Rate Inflation	Ad Valorem rate inflation calculation
16	PayrollTaxes	Payroll tax calculation.
17	Composite Payroll Tax Rate	Composite payroll tax rate
18	Franchise Fee Factor	Franchise fee factor
19	Franchise Fee Rate Calculation	Franchise fee rate calculation

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Payroll Tax

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2200	SCG	2019	Payroll Tax	7.44%

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	Projected			Actual 2016
	2019	2018	2017	
FEDERAL ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(162,717)	(159,472)	(140,638)	(127,184)
Software Dev Costs	(130,107)	(93,257)	(95,504)	(79,050)
Cost of Removal-Pre '81 Property	(15,201)	(14,427)	(13,334)	(10,326)
Preferred Dividend Deduction	(517)	(517)	(517)	(517)
Disallowed Transportation Fringe Benefits	1,376	1,376		
Other Deductions and Additions	-	-	-	(1,765)
Federal Credits	(46)	(46)	(46)	(919)
Federal Credits Addback	46	46	46	55
CCFT				(24,318)
ITC Amortization	(1,448)	(1,677)	(1,813)	(1,945)
ARAM	(14,060)	(12,599)	(621)	(564)
Unamortized ITC	6,803	8,251	9,928	11,742
STATE ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(162,717)	(159,472)	(140,638)	(127,184)
Software Dev Costs	(130,107)	(93,257)	(95,504)	(79,050)
Cost of Removal-Pre '81 Property	(59,728)	(56,687)	(52,391)	(58,008)
Preferred Dividend Deduction	-	-	-	-
Other Deductions and Additions				(1,765)
State Credits	-	(33)	(145)	(820)
State Credits Addback	-	33	145	317
FEDERAL STATUTORY RATE	21%	21%	35%	35%
STATE STATUTORY RATE	8.84%	8.84%	8.84%	8.84%
STATE RATE - NET OF STATE BENEFIT	6.984%	6.984%	5.746%	5.746%
Percentage of Capitalized Taxes & Interest to AFUDC	59%			
Book to Tax Depreciation Ratio_Fed	73.0%	73.0%	73.0%	73.0%
Deductible Repairs Ratio	32.27%	32.27%	32.27%	
Payroll Tax Ratio	7.44%	7.43%	7.58%	7.51%
Ad Valorem Tax Ratio	1.3145176%	1.3055679%	1.2966182%	1.2876686%
Taxable CIAC Percentage	25.18%	41.60%	43.02%	
Gross-Up Factor	24.00%	24.00%	22.00%	
ITCCA (CIAC Amortization)	2,699	2,528	2,203	
Forecasted CAC Forfeitures	(9,179)	(9,746)	(9,798)	
ITCCA (CAC Amortization)	3,598	3,016	2,370	

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		<u>2019</u>	
RATEBASE		6,996,605	
ROR	x	<u>7.34%</u>	
Net Operating Income (Return)			513,551
RATEBASE		6,996,605	
WACost of Debt	x	<u>1.97%</u>	
Interest		(137,833)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(440,099)	(92,421)	
Fixed Charges - Operating (Interest Expense)	(137,833)	(28,945)	
Deductible Repairs	(162,717)	(34,171)	
Software Dev Costs	(130,107)	(27,323)	
Cost of Removal	(15,201)	(3,192)	
Ad Valorem Tax - Fiscal/Calendar	(9,418)	(1,978)	
Preferred Dividend Deduction	(517)	(109)	
Disallowed Transportation Fringe Benefits	1,376	289	
Credit Addback and Other	46	10	
P/Y CCFT	<u>(4,440)</u>	<u>(932)</u>	
Total Federal Tax Adj. (Deduction)	(898,911)		(188,771)
STATE ADJUSTMENTS:			
Tax Depreciation	(588,552)	(52,028)	
Fixed Charges - Operating (Interest Expense)	(137,699)	(12,173)	
Deductible Repairs	(162,717)	(14,384)	
Software Dev Costs	(130,107)	(11,501)	
Cost of Removal	(59,728)	(5,280)	
Ad Valorem Tax - Fiscal/Calendar	(9,418)	(833)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	<u>(1,088,221)</u>		(96,199)
ADJUSTMENTS:			
ITC Amortization		(1,448)	
ARAM		(14,060)	
Tax Credits		(46)	
Other			
		<u>(15,554)</u>	
TOTAL			<u><u>213,027</u></u>

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	2018	
RATEBASE	5,848,288	
ROR	7.34%	
Net Operating Income (Return)		429,264
RATEBASE	5,848,288	
WACost of Debt	1.97%	
Interest	(115,211)	
FEDERAL ADJUSTMENTS:	GROSS	TAX
Tax Depreciation	(383,334)	(80,500)
Fixed Charges - Operating (Interest Expense)	(115,211)	(24,194)
Deductible Repairs	(159,472)	(33,489)
Software Dev Costs	(93,257)	(19,584)
Cost of Removal	(14,427)	(3,030)
Ad Valorem Tax - Fiscal/Calendar	(4,813)	(1,011)
Preferred Dividend Deduction	(517)	(109)
Disallowed Transportation Fringe Benefits	1,376	289
Credit Addback and Other	46	10
P/Y CCFT	(4,246)	(892)
Total Federal Tax Adj. (Deduction)	(773,857)	(162,510)
STATE ADJUSTMENTS:		
Tax Depreciation	(527,643)	(46,644)
Fixed Charges - Operating (Interest Expense)	(115,049)	(10,170)
Deductible Repairs	(159,472)	(14,097)
Software Dev Costs	(93,257)	(8,244)
Cost of Removal	(56,687)	(5,011)
Ad Valorem Tax - Fiscal/Calendar	(4,813)	(425)
Preferred Dividend Deduction	-	-
Credit Addback and Other	33	3
Total State Tax Adj. (Deduction)	(956,889)	(84,589)
ADJUSTMENTS:		
ITC Amortization		(1,677)
ARAM		(12,599)
Tax Credits		(79)
Other		
		(14,355)
TOTAL		167,810

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		<u>2017</u>	
RATEBASE		<u>5,066,756</u>	
ROR	x	<u>8.02%</u>	
Net Operating Income (Return)			406,354
RATEBASE		5,066,756	
WACost of Debt	x	<u>2.63%</u>	
Interest		(133,256)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(356,822)	(124,888)	
Fixed Charges - Operating (Interest Expense)	(133,256)	(46,639)	
Deductible Repairs	(140,638)	(49,223)	
Software Dev Costs	(95,504)	(33,426)	
Cost of Removal	(13,334)	(4,667)	
Ad Valorem Tax - Fiscal/Calendar	(2,547)	(892)	
Preferred Dividend Deduction	(517)	(181)	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other	46	16	
P/Y CCFT	<u>(11,866)</u>	<u>(4,153)</u>	
Total Federal Tax Adj. (Deduction)	(754,438)		(264,053)
STATE ADJUSTMENTS:			
Tax Depreciation	(510,873)	(45,161)	
Fixed Charges - Operating (Interest Expense)	(132,995)	(11,757)	
Deductible Repairs	(140,638)	(12,432)	
Software Dev Costs	(95,504)	(8,443)	
Cost of Removal	(52,391)	(4,631)	
Ad Valorem Tax - Fiscal/Calendar	(2,547)	(225)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	145	13	
Total State Tax Adj. (Deduction)	(934,803)		(82,637)
ADJUSTMENTS:			
ITC Amortization		(1,813)	
ARAM		(621)	
Tax Credits		(190)	
Other			
		<u>(2,625)</u>	
TOTAL			<u><u>57,039</u></u>

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		2016	
RATEBASE		<u>4,581,494</u>	
ROR		x <u>8.02%</u>	
Net Operating Income (Return)			367,436
RATEBASE		4,581,494	
WACost of Debt		x <u>2.63%</u>	
Interest		(120,493)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(338,137)	(118,348)	
Fixed Charges - Operating (Interest Expense)	(120,493)	(42,173)	
Deductible Repairs	(127,184)	(44,514)	
Software Dev Costs	(79,050)	(27,668)	
Cost of Removal	(10,326)	(3,614)	
Ad Valorem Tax - Fiscal/Calendar	(5,488)	(1,921)	
Preferred Dividend Deduction	(517)	(181)	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other	(1,710)	(599)	
P/Y CCFT	(24,318)	(8,511)	
Total Federal Tax Adj. (Deduction)	<u>(707,225)</u>	<u>(8,511)</u>	(247,529)
STATE ADJUSTMENTS:			
Tax Depreciation	(383,516)	(33,903)	
Fixed Charges - Operating (Interest Expense)	(120,184)	(10,624)	
Deductible Repairs	(127,184)	(11,243)	
Software Dev Costs	(79,050)	(6,988)	
Cost of Removal	(58,008)	(5,128)	
Ad Valorem Tax - Fiscal/Calendar	(5,488)	(485)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	(1,448)	(128)	
Total State Tax Adj. (Deduction)	<u>(774,880)</u>	<u>(128)</u>	(68,499)
ADJUSTMENTS:			
ITC Amortization		(1,945)	
ARAM		(564)	
Tax Credits		(1,739)	
Other - Credits (Not to include credit addbacks)		<u>(4,248)</u>	
TOTAL			<u><u>47,160</u></u>

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Flow-Through Regulatory Federal and State Tax Depreciation on 2017-2019 Capital Additions

Federal Flow-Through Tax Depreciation				
	2016	2017	2018	2019
Vintage 2016 and Prior Depr	338,137	343,780	324,869	315,484
Depr Adj to 2016 VY Assets in 2019				6,806
2017 Additions	-	13,042	46,932	46,924
2018 Additions	-		11,533	53,149
2019 Additions	-			17,737
Total Federal Flow-Through Tax Depreciation	338,137	356,822	383,334	440,099

State Flow-Through Tax Depreciation				
	2016	2017	2018	2019
Vintage 2016 and Prior Depr	383,516	453,649	364,716	314,183
2017 Additions	-	57,224	100,597	85,412
2018 Additions	-		62,330	100,482
2019 Additions	-			88,475
Total State Flow-Through Tax Depreciation	383,516	510,873	527,643	588,552

2019 Composite Book Rate	3.78%
2016 Composite Book Rate	3.73%
Change in Rate	0.05%
2016 VY Asset Base in 2019	13,573,174
Deprn Adj to 2016 VY Assets in 2019	6,806

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Property & Acct.	2019 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2019 RM BLM DEPR.	2019 Depreciation For 2019 Additons	$\left(\begin{array}{c} 2019 \text{ Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{c} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right) /$	2019 Vintage Forecast	=	2019 RM BLM Depn on 2019 Adds
Distribution													
TC 49.21													
376-387	678,997	(14,620)	8,659	(102,053)	0	0	570,984	6,169	7,336	* [570,984 - 0] /	678,997	=	6,169
	678,997	(14,620)	8,659	(102,053)	0	0	570,984	6,169					
Capital Tools													
TC 49.21													
394	18,065	(1,230)	729	0	0	0	17,563	384	395	* [17,563 - 0] /	18,065	=	384
	18,065	(1,230)	729	0	0	0	17,563	384					
Office Furn.													
TC 00.11													
391	0	0	0	0	0	0	0	0	0	* [0 - 0] /	0	=	0
	0	0	0	0	0	0	0	0					
Data Equip													
TC 00.13													
391.1	0	0	0	0	0	0	0	0	0	* [0 - 0] /	0	=	0
	0	0	0	0	0	0	0	0					
Computer Equipment													
TC 00.12													
391	87,350	(2,823)	1,672	0	0	0	86,199	2,516	2,549	* [86,199 - 0] /	87,350	=	2,516
	87,350	(2,823)	1,672	0	0	0	86,199	2,516					
Underground Storage													
TC 49.24													
350, 352-358	202,805	(13,343)	7,903	0	0	0	197,365	2,223	2,285	* [197,365 - 0] /	202,805	=	2,223
	202,805	(13,343)	7,903	0	0	0	197,365	2,223					
Transmission													
TC 49.24B													
367-371	529,898	(31,865)	18,874	(28,614)	0	0	488,293	3,396	3,685	* [488,293 - 0] /	529,898	=	3,396
	529,898	(31,865)	18,874	(28,614)	0	0	488,293	3,396					
Buildings													
TC 65													
351, 366, 375, 390	104,102	(5,174)	3,064	0	0	0	101,993	682	696	* [101,993 - 0] /	104,102	=	682
	104,102	(5,174)	3,064	0	0	0	101,993	682					
Land Imp													
TC 00.3													
390	0	0	0	0	0	0	0	0	0	* [0 - 0] /	0	=	0
	0	0	0	0	0	0	0	0					
Communication Equipmt													
TC 48.14													
397	74,280	(2,895)	1,715	0	0	0	73,100	1,212	1,232	* [73,100 - 0] /	74,280	=	1,212
	74,280	(2,895)	1,715	0	0	0	73,100	1,212					
Land&Other													
	0	0	0	0	0	0	0	0	0	* [0 - 0] /	0	=	0
	0	0	0	0	0	0	0	0					
Software													
	176,414	(5,906)	3,498	0	(137,287)	0	36,719	1,155	5,547	* [36,719 - 0] /	176,414	=	1,155
	176,414	(5,906)	3,498	0	(137,287)	0	36,719	1,155					
TOTALS	1,871,912	(77,856)	46,114	(130,667)	(137,287)	0	1,572,217	17,737	23,725				

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STATE DEPRECIATION CALCULATION

METHOD >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL				
LIFE >>>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	45 Yr	6 Yr	6 Yr	3 Yr				
Asset Class	Distrib	UGS Rights /Trans	Trans R/W	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL
ADDITIONS	678,997	202,805	529,898	0	0	18,065	0	104,102	74,280	87,350	176,414	1,871,912	0	0	1,871,912
AFUDC	(14,620)	(13,343)	(31,865)	0	0	(1,230)	0	(5,174)	(2,895)	(2,823)	(5,906)	(77,856)	0	0	(77,856)
CAP INT & TAXES	8,659	7,903	18,874	0	0	729	0	3,064	1,715	1,672	3,498	46,114	0	0	46,114
REPARIS	(102,053)	0	(28,614)	0	0	0	0	0	0	0	0	(130,667)	0	0	(130,667)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(137,287)	(137,287)	0	0	(137,287)
TAX BASIS	570,984	197,365	488,293	0	0	17,563	0	101,993	73,100	86,199	36,719	1,572,217	0	0	1,572,217
YR 1 RATE	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%				
DEPR.	16,313	8,972	22,198	0	0	502	0	1,700	12,184	14,367	12,240	88,475		2019	
YR 2 RATE	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%				
DEPR.	31,695	17,127	42,374	0	0	975	0	3,343	20,306	23,944	12,240	152,005		2020	
YR 3 RATE	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%				
DEPR.	29,885	15,572	38,526	0	0	919	0	3,232	13,537	15,963	12,240	129,875		2021	
YR 4 RATE	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%				
DEPR.	28,178	14,157	35,025	0	0	867	0	3,124	9,025	10,642	0	101,018		2022	
YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%					
DEPR.	26,568	12,870	31,842	0	0	817	0	3,020	6,737	7,944		89,798		2023	
YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%					
DEPR.	25,049	11,700	28,946	0	0	771	0	2,920	5,390	6,355		81,131		2024	
YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%					
DEPR.	23,622	10,636	26,314	0	0	727	0	2,822	4,791	5,649		74,561		2025	
YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%					
DEPR.	22,274	9,669	23,921	0	0	685	0	2,728	4,791	5,649		69,718		2026	

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Property & Acct.	2018 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2018 RM BLM DEPR.	2019 RM BLM DEPR.	2018 Depreciation For 2018 Additons	* (2018 Tax Investment Forecast - Other Basis Adjustments) /	2018 Vintage Forecast	=	2018 RM BLM Depn on 2018 Adds
Distribution TC 49.21														
376-387	536,278	(12,051)	7,138	(94,653)	0	0	436,711	4,610	12,821	5,661	+ (436,711 - 0) /	536,278	=	4,610
	536,278	(12,051)	7,138	(94,653)	0	0	436,711	4,610	12,821					
Capital Tools TC 49.21														
394	19,299	(1,130)	669	0	0	0	18,839	402	922	411	+ (18,839 - 0) /	19,299	=	402
	19,299	(1,130)	669	0	0	0	18,839	402	922					
Office Furn. TC 00.11														
391	1,861	(104)	62	0	0	0	1,819	53	133	54	+ (1,819 - 0) /	1,861	=	53
	1,861	(104)	62	0	0	0	1,819	53	133					
Data Equip TC 00.13														
391.1	0	0	0	0	0	0	0	0	0	0	+ (0 - 0) /	0	=	0
	0	0	0	0	0	0	0	0	0					
Computer Equipment TC 00.12														
391	74,453	(2,506)	1,484	0	0	0	73,431	1,309	14,162	1,328	+ (73,431 - 0) /	74,453	=	1,309
	74,453	(2,506)	1,484	0	0	0	73,431	1,309	14,162					
Underground Storage TC 49.24														
350, 352-358	222,783	(14,724)	8,721	0	0	0	216,780	2,451	6,366	2,519	+ (216,780 - 0) /	222,783	=	2,451
	222,783	(14,724)	8,721	0	0	0	216,780	2,451	6,366					
Transmission TC 49.24B														
367-371	125,586	(5,582)	3,306	(34,925)	0	0	88,386	727	2,325	1,032	+ (88,386 - 0) /	125,586	=	727
	125,586	(5,582)	3,306	(34,925)	0	0	88,386	727	2,325					
Buildings TC 65														
351, 366, 375, 390	58,306	(3,024)	1,791	0	0	0	57,073	450	1,272	460	+ (57,073 - 0) /	58,306	=	450
	58,306	(3,024)	1,791	0	0	0	57,073	450	1,272					
Land Imp TC 00.3														
390	0	0	0	0	0	0	0	0	0	0	+ (0 - 0) /	0	=	0
	0	0	0	0	0	0	0	0	0					
Communication Equipmt TC 48.14														
397	36,888	(1,153)	683	0	0	0	36,418	302	7,149	306	+ (36,418 - 0) /	36,888	=	302
	36,888	(1,153)	683	0	0	0	36,418	302	7,149					
Land&Other														
	0	0	0	0	0	0	0	0	0	0	+ (0 - 0) /	0	=	0
	0	0	0	0	0	0	0	0	0					
Software														
	136,996	(4,878)	2,889	0	(87,005)	0	48,001	1,230	8,000	3,510	+ (48,001 - 0) /	136,996	=	1,230
	136,996	(4,878)	2,889	0	(87,005)	0	48,001	1,230	8,000					
TOTALS	1,212,449	(45,152)	26,744	(129,578)	(87,005)	0	977,457	11,533	53,149	15,281				

Property & Acct.	2019 Depreciation For 2018 Additons	* (	2018 Tax Investment Forecast	-	Other Basis Adjustments	) /	2018 Vintage Forecast	=	2019 RM BLM Depn on 2018 Add
Distribution TC 49.21 376-387	15,744	*	436,711	-	0	) /	536,278	=	12,821
Capital Tools TC 49.21 394	945	*	18,839	-	0	) /	19,299	=	922
Office Furn. TC 00.11 391	136	*	1,819	-	0	) /	1,861	=	133
Data Equip TC 00.13 391.1	0	*	0	-	0	) /	0	=	0
Computer Equipme TC 00.12 391	14,359	*	73,431	-	0	) /	74,453	=	14,162
Underground Stora TC 49.24 350, 352-358	6,542	*	216,780	-	0	) /	222,783	=	6,366
Transmission TC 49.24B 367-371	3,304	*	88,386	-	0	) /	125,586	=	2,325
Buildings TC 65 351, 366, 375, 390	1,299	*	57,073	-	0	) /	58,306	=	1,272
Land Imp TC 00.3 390	0	*	0	-	0	) /	0	=	0
Communication Eq TC 48.14 397	7,241	*	36,418	-	0) /	36,888	=	7,149
Land&Other	0	*	0	-	0) /	0	=	0
Software	22,833	*	48,001	-	0) /	136,996	=	8,000
TOTALS	72,402								

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METHOD >>>>>>> LIFE >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	*	200DB	200DB	SL	Sub- Total	Other	Land	TOTAL
	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	SL 45 Yr	6 Yr	6 Yr	SL 3 Yr				
Asset Class	Distrib	UGS Rights /Trans	Trans RW	Office Furn	Data Hndlng	Capital Tools Acct	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
ADDITIONS	536,278	222,783	125,586	1,861	0	19,299	0	58,306	36,888	74,453	136,996	1,212,449	0	0	1,212,449
AFUDC	(12,051)	(14,724)	(5,582)	(104)	0	(1,130)	0	(3,024)	(1,153)	(2,506)	(4,878)	(45,152)	0	0	(45,152)
CAP INT & TAXES	7,138	8,721	3,306	62	0	669	0	1,791	683	1,484	2,889	26,744	0	0	26,744
REPAIRS	(94,653)	0	(34,925)	0	0	0	0	0	0	0	0	(129,578)	0	0	(129,578)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(87,005)	(87,005)	0	0	(87,005)
TAX BASIS	436,711	216,780	88,386	1,819	0	18,839	0	57,073	36,418	73,431	48,001	977,457	0	0	<u>977,457</u>
YR 1 RATE DEPR.	2.857% 12,477	4.546% 9,855	4.546% 4,018	10.000% 182	16.667% 0	2.857% 538	1.667% 0	1.667% 951	16.667% 6,070	16.667% 12,239	33.333% 16,000	62,330		2018	
YR 2 RATE DEPR.	5.551% 24,242	8.678% 18,812	8.678% 7,670	18.000% 327	27.778% 0	5.551% 1,046	3.278% 0	3.278% 1,871	27.778% 10,116	27.778% 20,398	33.333% 16,000	100,482		2019	
YR 3 RATE DEPR.	5.234% 22,857	7.890% 17,104	7.890% 6,974	14.400% 262	18.519% 0	5.234% 986	3.169% 0	3.169% 1,809	18.519% 6,744	18.519% 13,599	33.333% 16,000	86,335		2020	
YR 4 RATE DEPR.	4.935% 21,552	7.173% 15,550	7.173% 6,340	11.520% 209	12.346% 0	4.935% 930	3.063% 0	3.063% 1,748	12.346% 4,496	12.346% 9,066	0.000% 0	59,891		2021	
YR 5 RATE DEPR.	4.653% 20,320	6.521% 14,136	6.521% 5,764	9.216% 168	9.876% 0	4.653% 877	2.961% 0	2.961% 1,690	9.216% 3,356	9.216% 6,767	0.000% 0	53,078		2022	
YR 6 RATE DEPR.	4.387% 19,159	5.928% 12,851	5.928% 5,239	7.373% 134	9.876% 0	4.387% 826	2.863% 0	2.863% 1,634	7.373% 2,685	7.373% 5,414	0.000% 0	47,942		2023	
YR 7 RATE DEPR.	4.137% 18,067	5.389% 11,682	5.389% 4,763	6.554% 119	4.938% 0	4.137% 779	2.767% 0	2.767% 1,579	6.554% 2,387	6.554% 4,813	0.000% 0	44,189		2024	
YR 8 RATE DEPR.	3.901% 17,036	4.899% 10,620	4.899% 4,330	6.554% 119	0.000% 0	3.901% 735	2.675% 0	2.675% 1,527	6.554% 2,387	6.554% 4,813	0.000% 0	41,566		2025	

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Property & Acct.	2017 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2017 RM BLM DEPREC.	2018 RM BLM DEPR.	2019 RM BLM DEPR.	2017 Depreciation For 2017 Additions	(2017 Tax Investment - Forecast	Other Basis Adjustments	/	2017 Vintage Forecast	=	2017 RM BLM Depn on 2017 Adds
Distribution																	
TC 49.21																	
376-387	483,305	(14,698)	8,706	(73,282)	0	0	404,031	4,455	11,600	11,861	5,329	*	(404,031 - 0)	/	483,305	=	4,455
	483,305	(14,698)	8,706	(73,282)	0	0	404,031	4,455	11,600	11,861							
Capital Tools																	
TC 49.21																	
394	15,380	(1,109)	657	0	0	0	14,927	231	686	686	238	*	(14,927 - 0)	/	15,380	=	231
	15,380	(1,109)	657	0	0	0	14,927	231	686	686							
Office Furn.																	
TC 00.11																	
391	1,082	(84)	50	0	0	0	1,047	33	76	77	34	*	(1,047 - 0)	/	1,082	=	33
	1,082	(84)	50	0	0	0	1,047	33	76	77							
Data Equip																	
TC 00.13																	
391.1	0	0	0	0	0	0	0	0	0	0	0	*	(0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0	0							
Computer Equipment																	
TC 00.12																	
391	52,716	(1,639)	971	0	0	0	52,048	2,596	10,038	10,038	2,630	*	(52,048 - 0)	/	52,716	=	2,596
	52,716	(1,639)	971	0	0	0	52,048	2,596	10,038	10,038							
Underground Storage																	
TC 49.24																	
350, 352-358	355,920	(60,898)	36,070	0	0	0	331,091	1,724	10,117	9,723	1,853	*	(331,091 - 0)	/	355,920	=	1,724
	355,920	(60,898)	36,070	0	0	0	331,091	1,724	10,117	9,723							
Transmission																	
TC 49.24B																	
367-371	172,504	(10,614)	6,287	(33,801)	0	0	134,375	1,269	3,344	3,535	1,629	*	(134,375 - 0)	/	172,504	=	1,269
	172,504	(10,614)	6,287	(33,801)	0	0	134,375	1,269	3,344	3,535							
Buildings																	
TC 65																	
351, 366, 375, 390	40,789	(2,797)	1,657	0	0	0	39,649	346	1,025	957	356	*	(39,649 - 0)	/	40,789	=	346
	40,789	(2,797)	1,657	0	0	0	39,649	346	1,025	957							
Land Imp																	
TC 00.3																	
390	0	0	0	0	0	0	0	0	0	0	0	*	(0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0	0							
Communication Equipmt																	
TC 48.14																	
397	58,983	(4,553)	2,697	0	0	0	57,127	1,512	7,505	7,505	1,561	*	(57,127 - 0)	/	58,983	=	1,512
	58,983	(4,553)	2,697	0	0	0	57,127	1,512	7,505	7,505							
Land&Other																	
	0	0	0	0	0	0	0	0	0	0	0	*	(0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0	0							
Software																	
	178,655	(7,194)	4,261	0	(160,324)	0	15,398	876	2,542	2,542	10,164	*	(15,398 - 0)	/	178,655	=	876
	178,655	(7,194)	4,261	0	(160,324)	0	15,398	876	2,542	2,542							
TOTALS	1,359,334	(103,587)	61,355	(107,083)	(160,324)	0	1,049,694	13,042	46,932	46,924	23,794						

Property & Acct.	2018					2018 RM BLM Depn on 2017 Adds	2019											
	Depreciation For 2017 Additons	2017 Tax Investment Forecast	-	Other Basis Adjustments	/		2,017 Vintage Forecast	=	2019 Depreciation For 2017 Additons	2017 Tax Investment Forecast	-	Other Basis Adjustments	/	2017 Vintage Forecast	=	2019 RM BLM Depn on 2017 Adds		
Distribution TC 49.21 376-387	13,876	* [404,031	-	0	]	/	483,305	=	11,600	14,188	* [404,031	-	0	]	/	483,305	=	11,861
Capital Tools TC 49.21 394	706	* [14,927	-	0	]	/	15,380	=	686	707	* [14,927	-	0	]	/	15,380	=	686
Office Furn. TC 00.11 391	79	* [1,047	-	0	]	/	1,082	=	76	79	* [1,047	-	0	]	/	1,082	=	77
Data Equip TC 00.13 391.1	0	* [0	-	0	]	/	0	=	0	0	* [0	-	0	]	/	0	=	0
Computer Equipme TC 00.12 391	10,167	* [52,048	-	0	]	/	52,716	=	10,038	10,167	* [52,048	-	0	]	/	52,716	=	10,038
Underground Stora TC 49.24 350, 352-358	10,875	* [331,091	-	0	]	/	355,920	=	10,117	10,452	* [331,091	-	0	]	/	355,920	=	9,723
Transmission TC 49.24B 367-371	4,292	* [134,375	-	0	]	/	172,504	=	3,344	4,538	* [134,375	-	0	]	/	172,504	=	3,535
Buildings TC 65 351, 366, 375, 390	1,054	* [39,649	-	0	]	/	40,789	=	1,025	984	* [39,649	-	0	]	/	40,789	=	957
Land Imp TC 00.3 390	0	* [0	-	0	]	/	0	=	0	0	* [0	-	0	]	/	0	=	0
Communication Eq TC 48.14 397	7,749	* [57,127	-	0	]	/	58,983	=	7,505	7,749	* [57,127	-	0	]	/	58,983	=	7,505
Land&Other	0	* [0	-	0	]	/	0	=	0	0	* [0	-	0	]	/	0	=	0
Software	29,491	* [15,398	-	0]	/	178,655	=	2,542	29,491	* [15,398	-	0]	/	178,655	=	2,542
TOTALS	78,289									78,356								

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METHOD >>>>>>>	200DB	200DB	200DB	200DB	200DB	200DB	150DB	150DB	200DB	200DB	SL				
LIFE >>>>>>>	35 Yr	22 Yr	22 Yr	10 Yr	6 Yr	35 Yr	45 Yr	45 Yr	6 Yr	6 Yr	3 Yr				
	Distrib	UGS Rights /Trans	Trans R/W	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL
Asset Class															
ADDITIONS	483,305	355,920	172,504	1,082	0	15,380	0	40,789	58,983	52,716	178,655	1,359,334	0	0	1,359,334
AFUDC	(14,698)	(60,898)	(10,614)	(84)	0	(1,109)	0	(2,797)	(4,553)	(1,639)	(7,194)	(103,587)	0	0	(103,587)
CAP INT & TAXES	8,706	36,070	6,287	50	0	657	0	1,657	2,697	971	4,261	61,355	0	0	61,355
REPAIRS	(73,282)	0	(33,801)	0	0	0	0	0	0	0	0	(107,083)	0	0	(107,083)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(160,324)	(160,324)	0	0	(160,324)
TAX BASIS	404,031	331,091	134,375	1,047	0	14,927	0	39,649	57,127	52,048	15,398	1,049,694	0	0	<u>1,049,694</u>
YR 1 RATE	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%				
DEPR.	11,543	15,051	6,109	105	0	426	0	661	9,521	8,675	5,133	57,224		2017	
YR 2 RATE	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%				
DEPR.	22,428	28,732	11,661	189	0	829	0	1,300	15,869	14,458	5,133	100,597		2018	
YR 3 RATE	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%				
DEPR.	21,147	26,123	10,602	151	0	781	0	1,256	10,579	9,639	5,133	85,412		2019	
YR 4 RATE	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%				
DEPR.	19,939	23,749	9,639	121	0	737	0	1,214	7,053	6,426	0	68,877		2020	
YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%	0.000%				
DEPR.	18,800	21,590	8,763	97	0	695	0	1,174	5,265	4,797	0	61,179		2021	
YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%	0.000%				
DEPR.	17,725	19,627	7,966	77	0	655	0	1,135	4,212	3,838	0	55,234		2022	
YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%	0.000%				
DEPR.	16,715	17,843	7,241	69	0	618	0	1,097	3,744	3,411	0	50,737		2023	
YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%	0.000%				
DEPR.	15,761	16,220	6,583	69	0	582	0	1,061	3,744	3,411	0	47,431		2024	

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	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Gas Plant in Service	12,253,796	12,972,482	14,210,941	15,336,780
Materials & Supplies	21,100	22,579	23,396	24,153
Plant in Service per Books	12,274,896	12,995,061	14,234,338	15,360,932
Taxable Percentage (Note 1)	101.48%	101.48%	101.48%	101.48%
Taxable Plant in Service	12,457,129	13,187,985	14,445,660	15,588,980
Reserve for Depreciation per Books	6,640,753	6,928,247	7,254,057	7,652,678
Total Reserve for Depreciation	6,640,753	6,928,247	7,254,057	7,652,678
Taxable Percentage (Note 1)	92.87%	92.87%	92.87%	92.87%
Taxable Reserve for Depreciation	6,167,078	6,434,066	6,736,636	7,106,825
Historical Cost less Depreciation	6,290,051	6,753,919	7,709,024	8,482,155
Deferred Income Taxes	1,151,424	1,220,931	1,341,194	755,986
Taxable Percentage (Note 2)	104.95%	104.95%	104.95%	104.95%
100% Deferred Tax Reserve	1,208,446	1,281,395	1,407,614	793,425
HCLD Less 100% of DTR	5,081,605	5,472,524	6,301,410	7,688,730
Adjustment for Income Approach Valuation (Note 3)	99.51%	99.51%	99.51%	99.51%
Assessed Value - Unitary	5,056,952	5,445,975	6,270,839	7,651,429
Non-Unitary Percentage	0.82%	0.82%	0.82%	0.82%
Assessed Value - Non-Unitary	41,632	44,835	51,625	62,991
Total Assessed Value	5,098,584	5,490,809	6,322,465	7,714,421
Net Assessed Value	5,098,584	5,490,809	6,322,465	7,714,421
Average Tax Rate (Note 4)	1.287669%	1.296618%	1.305568%	1.314518%
Fiscal Year Ad Valorem Taxes	65,653	71,195	82,544	101,407
Misc. Ad Valorem Taxes (Note 5)	3	3	3	3
Total Fiscal Year Ad Valorem Taxes	65,656	71,198	82,547	101,410
Less:				
Non-Operating Taxes	192	192	192	192
Tax on Montebello Storage Facility (Non-Utility)	218	218	218	218
Other Than Tax Exp.	176	176	176	176
Fiscal Year Capitalized Tax on CWIP (Note 6)	7,109	6,381	7,166	8,041
Fiscal Year Ad Valorem Tax Expense - Operating	57,961	64,231	74,795	92,783
2nd Installment of Prior Year Tax Billed (April)	26,974	32,535	35,006	40,681
1st Installment of Current Year Tax Billed (December)	32,535	35,606	41,281	50,712
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	7,036	6,457	6,304	8,027
Calendar Year Ad Valorem Tax Exp - Operating	52,473	61,684	69,982	83,366
Income Tax Adjustment	(5,488)	(2,547)	(4,813)	(9,418)

Note 1 - Includes adjustments for Inventory, Possessory Interests, Software, and Leased Equipment, etc. either added or deducted from Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2016, SBE used 25% of Income Approach to arrive at SCG's assessed value.

Note 4 - Tax rate inflated by .01% / year based on average tax rate inflation from 2011 to 2016.

Note 5 - Taxes paid directly to special districts.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense.

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Ad Valorem Tax Rate Inflation

	<u>Rate</u>
A 2016/2017 Average Tax Rate	1.2876686%
B 2011/2012 Average Tax Rate	1.2429202%
C 5 Year Increase (A - B)	0.0447484%
D Average Increase (C / 5)	0.0089497%
Actual 2016/2017 Average Tax Rate	1.2876686%
Estimated 2017/2018 Average Tax Rate	1.2966182%
Estimated 2018/2019 Average Tax Rate	1.3055679%
Estimated 2019/2020 Average Tax Rate	1.3145176%

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O&M Payroll Taxes

	Nominal\$
2016 O&M Payroll	468,247
2016 Ratio (Payroll tax/Payroll)	7.51%
2016 O&M Payroll Taxes	35,165
2017 O&M Labor Excl. Reassignment	508,076
2017 Shared O&M Labor	42,137
2017 Ratio	7.58%
2017 O&M Payroll Taxes	41,706
2018 O&M Labor Excl. Reassignment	537,337
2018 Shared O&M Labor	47,427
2018 Ratio	7.43%
2018 O&M Payroll Taxes	43,448
2019 O&M Labor Excl. Reassignment	603,633
2019 Shared O&M Labor	52,699
2019 Ratio	7.44%
2019 O&M Payroll Taxes	48,831

Capital Payroll Taxes:

	Nominal\$
2017 Capital Labor	145,580
2017 Non-Shared Labor O&M Reassigned to Capital	40,583
2017 Shared Labor O&M Reassigned to Capital	1,320
Total 2017 Capital Labor	187,482
2017 Ratio	7.58%
2017 Capital Payroll Taxes	14,211
2018 Capital Labor	164,239
2018 Non-Shared Labor O&M Reassigned to Capital	43,527
2018 Shared Labor O&M Reassigned to Capital	1,413
Total 2018 Capital Labor	209,179
2018 Ratio	7.43%
2018 Capital Payroll Taxes	15,542
2019 Capital Labor	193,323
2019 Non-Shared Labor O&M Reassigned to Capital	50,232
2019 Shared Labor O&M Reassigned to Capital	1,497
Total 2019 Capital Labor	245,052
2019 Ratio	7.44%
2019 Capital Payroll Taxes	18,232

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Composite Payroll Tax Rate

	2016	2017	2018	2019
Social Security Tax				
SS Wage Base	118,500	127,200	130,500	135,600
SS Wages	744,759,198	781,633,685	807,564,884	861,741,079
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	46,175,070	48,461,288	50,069,023	53,427,947
Medicare Wage Base				
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	819,551,164	845,805,073	873,874,138	929,451,237
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	11,883,492	12,264,174	12,671,175	13,477,043
FUI Wage Base				
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	63,016,609	57,719,141	58,124,383	60,255,401
FUI Tax Rate	2.40%	2.70%	0.60%	0.60%
FUI Taxes	1,512,399	1,558,417	348,746	361,532
CA-SUI Wage Base				
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	63,016,609	57,719,141	58,124,383	60,255,401
CA-SUI Tax Rate	3.10%	3.00%	3.00%	3.00%
CA-SUI Taxes	1,953,515	1,731,574	1,743,732	1,807,662
CA-SUI ETT Tax Rate				
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	63,017	57,719	58,124	60,255
Total Employer Payroll Tax				
Total Employer Payroll Tax	61,587,493	64,073,172	64,890,800	69,134,439
Medicare Wages	819,551,164	845,805,073	873,874,138	929,451,237
Composite Rate	7.51%	7.58%	7.43%	7.44%

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Franchise Fee Factor

	2016 Recorded	2017	2018	2019
Franchise Fees	41,968,790	Note 1	Note 1	Note 1
Total Gross Receipts	3,189,482,138			
Franchise Fee Rate	1.3158%	1.3720%	1.3720%	1.3720%

Note 1 - 2017, 2018, and 2019 franchise fee rates are based on average of 2012 to 2016 and includes rates for new franchises.

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Franchise Fee Rate Calculation

	2012 Franchise	2013 Franchise	2014 Franchise	2015 Franchise	2016 Franchise	5 Year Average
Total Franchise Payments - Current Year (Note 1)	<u>40,509,130.87</u>	<u>45,348,379.91</u>	<u>45,163,748.14</u>	<u>40,659,794.64</u>	<u>41,968,790.28</u>	<u>42,729,968.77</u>
Gross Receipts	2,886,349,085	3,220,497,583	3,258,644,339	3,017,496,742	3,189,482,138	3,114,493,977
Franchise Fee Percentage for Rate Case (Franchise Payment / Gross Receipts)	<u>1.4035%</u>	<u>1.4081%</u>	<u>1.3860%</u>	<u>1.3475%</u>	<u>1.3158%</u>	
Weighted Average Percentage (5 Year Avg)						<u>1.3720%</u>

Note 1 - Historical payments using newest franchise agreements

SoCalGas Deferred Taxes Index

****All subsequent data included in this file are Confidential and Protected Materials Pursuant to PUC Section 583, GO 66-C/D, and D.16-08-0**

WORKBOOK NAME: [taxSCGDeferred.xls](#)

WORKBOOK DESCRIPTION: The purpose of this workbook is to calculate the weighted average deferred taxes that flow into ratebase.

Worksheet

#	Worksheet Name	Worksheet Description
1	TotalSCGDeferredTaxes	Summary page - weighted average deferred taxes for 2016, 2017, 2018, & 2019
2	2019DEFTAXES	Calculation of 2019 weighted average deferred taxes
3	2018DEFTAXES	Calculation of 2018 weighted average deferred taxes
4	2017DEFTAXES	Calculation of 2017 weighted average deferred taxes
5	2016DEFTAXES	Calculation of 2016 weighted average deferred taxes
6	RMFEDTAXDepr	Summary page - Ratemaking Federal depreciation
7	2019RMFedDepronAdds	Ratemaking Fed depreciation calculation on 2019 capital additions
8	2018RMFedDepronAdds	Ratemaking Fed depreciation calculation on 2018 capital additions
9	2017RMFedDepronAdds	Ratemaking Fed depreciation calculation on 2017 capital additions
10	CapInterest	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	TaxDeprCapInterest	Depreciation effect of Capitalized Interest Adjustment
12	CIAC	Deferred Taxes and Deferred Revenue Calc for CIAC
13	CIAC Input	CIAC percentage input for distribution and transmission
14	CIAC-CAC	Input for forecasted CAC forfeitures
15	Depr Adjustment	State / Federal Depreciation for CIAC advances and CAC forfeitures
16	Tax Depr - CIAC & CAC	Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)
17	Monthly Summary	
18	DefTaxITC	Accumulated Deferred ITC
19	TotalSCGDefTaxesShServ	Summary page - weighted average deferred taxes for Shared Services 2017-2019
20	2019DefTaxesShServ	Calculation of 2019 Shared Services weighted average deferred taxes
21	2018DefTaxesShServ	Calculation of 2018 Shared Services weighted average deferred taxes
22	2017DefTaxesShServ	Calculation of 2017 Shared Services weighted average deferred taxes
23	ShServRMFedTaxDepr	Summary page - Shared Services Ratemaking Federal depreciation
24	ShServRMBLMDDepr	Summary page - Shared Services Ratemaking BLM depreciation
25	2019RMFedDepronAddsShServ	Ratemaking Fed (Area 97) Shared Services depreciation on 2019 capital additions
26	2019RMBLMDDepronAddsShServ	Ratemaking BLM Shared Services depreciation on 2019 capital additions
27	2018RMFedDepronAddsShServ	Ratemaking Fed Shared Services depreciation on 2018 capital additions
28	2018RMBLMDDepronAddsShServ	Ratemaking BLM Shared Services depreciation on 2018 capital additions
29	2017RMFedDepronAddsShServ	Ratemaking Fed Shared Services depreciation on 2017 capital additions
30	2017RMBLMDDepronAddsShServ	Ratemaking BLM Shared Services depreciation on 2017 capital additions
31	CapInterestShrdSvcs	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
32	TaxDeprCapInterestShrdSvcs	Depreciation effect of Capitalized Interest Adjustment on forecasted shared service adds.
33	DefTaxShServStructures	Deferred Taxes - Shared Services Structures
34	DefTaxShServHardware	Deferred Taxes - Shared Services Hardware
35	DefTaxShServSoftware	Deferred Taxes - Shared Services Software
36	DefTaxShServCommunications	Deferred Taxes - Shared Services Communications
37	DefTaxShServMiscellaneous	Deferred Taxes - Shared Services Miscellaneous
38	IN_SCG_NOL	Input for NOL calculation

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SoCalGas
Total Deferred Taxes

	DR (CR)
Weighted Average Deferred Tax Balance - 2016	(1,186,177)
Weighted Average Deferred Tax Balance - 2017	(1,248,690)
Weighted Average Deferred Tax Balance - 2018	(793,468)
Weighted Average Deferred Tax Balance - 2019	(749,743)

**SoCalGas
2019 Deferred Taxes**

	2019
DEFERRED TAX BALANCE @ 12/31/2018	(755,986)
RM BLM 2019 Depr on 2016 and Prior Vintages	322,290
RM Fed Tax 2019 Depr on 1981-2016 Vintages	219,736
	102,554
	21%
	21,536
2019 FORECASTED CAPITAL ADDITIONS	1,871,912
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	117,810
2019 RM FED TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITION	276,051
TAX RATE	(158,241)
	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(33,231)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2016 ADJUSTMENTS	(33,231)
86 TRA - CAPITALIZED INTEREST	10,856
OTHER ADJUSTMENTS	27,961
DEFERRED TAX BALANCE @ 12/31/2019	(728,864)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(749,743)

NET OPERATING LOSS

	2019
BOOK INCOME BEFORE TAXES	561,723
ADD BACK DEPRECIATION	606,830
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,168,553
FEDERAL ADJUSTMENTS	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(756,638)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(137,833)
PY CCFT	(4,440)
ADD BACK BLM TAX DEPRECIATION	440,099
SUBTRACT TAX DEPRECIATION (BONUS)	(495,787)
TOTAL FEDERAL TAX ADJUSTMENTS	(954,598)
FEDERAL TAXABLE INCOME/(LOSS)	213,955
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTL)	44,931
UN-UTILIZED DTL CARRIED BACK TO 2017	-
UN-UTILIZED DTL CARRIED BACK TO 2018	-
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(27,961)
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	-
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	-
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2017 VINTAGES	(219,736)
DEPRECIATION ON 2017 ADDITIONS	(59,460)
DEPRECIATION ON 2018 ADDITIONS	(114,938)
DEPRECIATION ON 2019 CAPITAL ADDITIONS	(101,653)
TOTAL TAX DEPRECIATION	(495,787)

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	a	b =	c = a x b	d =	e
	Mthly Avg of CY def'd	# of days in yrs / d	weighted avg per mo	days left in yr	
					(755,986)
jan	2,260	0.9153	2,069	335	(753,917)
feb	2,260	0.8306	1,877	304	(752,040)
mar	2,260	0.7541	1,704	276	(750,336)
apr	2,260	0.6694	1,513	245	(748,823)
may	2,260	0.5874	1,328	215	(747,495)
jun	2,260	0.5027	1,136	184	(746,359)
jul	2,260	0.4208	951	154	(745,408)
aug	2,260	0.3361	760	123	(744,648)
sep	2,260	0.2514	568	92	(744,080)
oct	2,260	0.1694	383	62	(743,697)
nov	2,260	0.0847	191	31	(743,506)
dec	2,260	0.0027	6	1	(743,500)
Prorated additions			12,487		
Beginning of year balance					(755,986)
Prorated end of year balance					(743,500)
Average					(749,743)

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SoCalGas
2018 Deferred Taxes

	2018
DEFERRED TAX BALANCE @ 12/31/2017	(1,341,194)
DEFERRED TAX BALANCE - 2017 Tax Cuts & Jobs Act Adjustment	536,477
RM BLM 2018 Depr on 2016 and Prior Vintages	324,869
RM Fed Tax 2018 Depr on 1981-2016 Vintages	255,222
	69,647
	21%
	14,626
2018 FORECASTED CAPITAL ADDITIONS	1,212,449
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	58,465
2018 RM FED TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITION	143,125
TAX RATE	(84,660)
	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(17,779)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2016 ADJUSTMENTS	(17,779)
86 TRA - CAPITALIZED INTEREST	6,052
OTHER ADJUSTMENTS	45,831
DEFERRED TAX BALANCE @ 12/31/2018	(755,986)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(793,468)

NET OPERATING LOSS

	2018
BOOK INCOME BEFORE TAXES	468,332
ADD BACK DEPRECIATION	538,779
BOOK INCOME BEFORE TAXES AND DEPRECIATION	1,007,112
FEDERAL ADJUSTMENTS	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(654,400)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(115,211)
PY CCFT	(4,246)
ADD BACK BLM TAX DEPRECIATION	383,334
SUBTRACT TAX DEPRECIATION (BONUS)	(398,347)
TOTAL FEDERAL TAX ADJUSTMENTS	(788,870)
FEDERAL TAXABLE INCOME/(LOSS)	218,242
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTL)	45,831
UN-UTILIZED DTL CARRIED BACK TO 2016	0
UN-UTILIZED DTL CARRIED BACK TO 2017	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(45,831)
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	(27,961)
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	(27,961)
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2017 VINTAGES	(255,222)
DEPRECIATION ON 2017 ADDITIONS	(71,882)
DEPRECIATION ON 2018 ADDITIONS	(71,243)
TOTAL TAX DEPRECIATION	(398,347)

365

	a	b =	c = a x b	d =	e
	Mthly Avg of CY defd	# of days in yrs / d	weighted avg per mo	days left in yr	
jan	4,061	0.9178	3,727	335	(804,716)
feb	4,061	0.8329	3,382	304	(800,989)
mar	4,061	0.7562	3,071	276	(797,607)
apr	4,061	0.6712	2,726	245	(794,536)
may	4,061	0.5890	2,392	215	(791,810)
jun	4,061	0.5041	2,047	184	(789,418)
jul	4,061	0.4219	1,713	154	(787,371)
aug	4,061	0.3370	1,368	123	(785,658)
sep	4,061	0.2521	1,024	92	(784,290)
oct	4,061	0.1699	690	62	(783,266)
nov	4,061	0.0849	345	31	(782,576)
dec	4,061	0.0027	11	1	(782,231)

Prorated additions	22,496
Beginning of year balance	(804,716)
Prorated end of year balance	(782,220)
Average	(793,468)

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SoCalGas
2017 Deferred Taxes

	2017
DEFERRED TAX BALANCE @ 12/31/2016	(1,220,931)
RM BLM 2017 Depr on 2016 and Prior Vintages	343,780
RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	332,354
	11,426
	35%
	3,999
2017 FORECASTED CAPITAL ADDITIONS	1,359,334
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	13,042
2017 RM FED TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	436,915
	(423,873)
TAX RATE	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(148,356)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2016 ADJUSTMENTS	(148,356)
86 TRA - CAPITALIZED INTEREST	24,093
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/17	(1,341,194)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,248,690)

NET OPERATING LOSS

	2017
BOOK INCOME BEFORE TAXES	487,913
ADD BACK DEPRECIATION	494,920
BOOK INCOME BEFORE TAXES AND DEPRECIATION	982,833
Federal Adjustments	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(609,316)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(133,256)
PY CCFT	(11,866)
ADD BACK BLM TAX DEPRECIATION	356,822
SUBTRACT TAX DEPRECIATION (BONUS)	(769,269)
TOTAL FEDERAL TAX ADJUSTMENTS	(1,166,885)
FEDERAL TAXABLE INCOME/(LOSS)	(184,052)
FEDERAL TAX RATE	35%
TAX LIABILITY / (UN-UTILIZED DTL)	(64,418)
UN-UTILIZED DTL CARRIED BACK TO 2015	0
UN-UTILIZED DTL CARRIED BACK TO 2016	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	(9,373)
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	(73,792)
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2017 VINTAGES	(332,354)
DEPRECIATION ON 2017 ADDITIONS	(436,915)
TOTAL TAX DEPRECIATION	(769,269)

365

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg	days left in	
	CY defd		per mo	yr	
jan	(10,022)	0.9178	(9,198)	335	(1,220,931)
feb	(10,022)	0.8329	(8,347)	304	(1,230,129)
mar	(10,022)	0.7562	(7,578)	276	(1,238,476)
apr	(10,022)	0.6712	(6,727)	245	(1,246,054)
may	(10,022)	0.5890	(5,903)	215	(1,252,781)
jun	(10,022)	0.5041	(5,052)	184	(1,258,684)
jul	(10,022)	0.4219	(4,228)	154	(1,263,737)
aug	(10,022)	0.3370	(3,377)	123	(1,267,965)
sep	(10,022)	0.2521	(2,526)	92	(1,271,342)
oct	(10,022)	0.1699	(1,702)	62	(1,273,868)
nov	(10,022)	0.0849	(851)	31	(1,275,571)
dec	(10,022)	0.0027	(27)	1	(1,276,422)

Prorated additions	(55,519)
Beginning of year balance	(1,220,931)
Prorated end of year balance	(1,276,449)
Average	(1,248,690)

SoCalGas
2016 Deferred Taxes

	2016
DEFERRED TAX BALANCE @ 12/31/2015	(1,151,424)
DEFERRED TAX BALANCE @ 12/31/2016	(1,220,931)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,186,177)

NET OPERATING LOSS

BOOK INCOME BEFORE TAXES	445,715
ADD BACK DEPRECIATION	463,398
BOOK INCOME BEFORE TAXES AND DEPRECIATION	909,113

FEDERAL ADJUSTMENTS

FED ADJ OTHER THAN INTEREST AND PY CCFT	(562,413)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(120,493)
PY CCFT	(24,318)
ADD BACK BLM TAX DEPRECIATION (Recorded)	338,137
SUBTRACT TAX DEPRECIATION (BONUS)	(566,806)
TOTAL FEDERAL TAX ADJUSTMENTS	(935,894)

FEDERAL TAXABLE INCOME/(LOSS)	(26,781)
FEDERAL TAX RATE	35%
TAX LIABILITY / (UN-UTILIZED DTL)	(9,373)
UN-UTILIZED DTL CARRIED BACK TO 2014	0
UN-UTILIZED DTL CARRIED BACK TO 2015	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	(9,373)

FEDERAL TAX DEPRECIATION (Recorded): (566,806)

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**SoCalGas
Ratemaking Deferred Tax Depreciation**

	2017	2018	2019
Depreciation on 1981-2016 Vintages	332,354	255,222	219,736
2017 Additions - Depr	436,915	71,882	59,460
2018 Additions - Depr		71,243	114,938
2019 Additions - Depr			101,653
 Total Ratemaking Fed Deferred Depr	 769,269	 398,347	 495,787
	2018 Dep	143,125	
	2019 Dep	276,051	

SoCalGas
2019 Ratemaking Federal Deferred Tax Depreciation on Capital Additions

30% BONUS DEPRECIATION

METHOD LIFE	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL	Sub- Total	Other	Land	TOTAL
	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
ASSET CLASS	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Add				
ADDITIONS	678,997	202,805	529,898	0	0	18,065	0	0	74,280	87,350	0	1,591,396	0	0	1,591,396
AFUDC	(14,620)	(13,343)	(31,865)	0	0	(1,230)	0	0	(2,895)	(2,823)	0	(66,776)	0	0	(66,776)
CAP INT & TAX	8,659	7,903	18,874	0	0	729	0	0	1,715	1,672	0	39,552	0	0	39,552
REPAIRS	(102,053)	0	(28,614)	0	0	0	0	0	0	0	0	(130,667)	0	0	(130,667)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	570,984	197,365	488,293	0	0	17,563	0	0	73,100	86,199	0	1,433,505	0	0	1,433,505
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	88,213
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	158,600
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	128,512
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	107,473
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	99,475
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	83,026
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	69,234
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	67,074

Bonus Depreciation Input: 0%

Common Allocation
Office Furn 0%
Capital Tools 100%

100% BONUS DEPRECIATION

METHOD LIFE	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL	Sub- Total	Other	Land	TOTAL
	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
ASSET CLASS	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Add				
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	2019
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	2020
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	2021
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2022
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2023
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	2024
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2025
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2026

MACRS DEPRECIATION

METHOD LIFE	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL	Sub- Total	Other	Land	TOTAL
	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr				
ASSET CLASS	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Add				
ADDITIONS	0	0	0	0	0	0	0	104,102	0	0	176,414	280,516	0	0	280,516
AFUDC	0	0	0	0	0	0	0	(5,174)	0	0	(5,906)	(11,079)	0	0	(11,079)
CAP INT & TAX	0	0	0	0	0	0	0	3,064	0	0	3,498	6,562	0	0	6,562
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(137,287)	(137,287)	0	0	(137,287)
TAX BASIS	0	0	0	0	0	0	0	101,993	0	0	36,719	138,713	0	0	138,713
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	13,440	0	0	2019
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	14,855	0	0	2020
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	14,855	0	0	2021
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	2,615	0	0	2022
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	2,615	0	0	2023
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	2,615	0	0	2024
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	2,615	0	0	2025
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	2,615	0	0	2026

SoCalGas
2018 Ratemaking Federal Deferred Tax Depreciation on Capital Additions

40% BONUS DEPRECIATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL	Sub-	Other	Land	TOTAL
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr	Total			
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
ADDITIONS	536,278	222,783	125,586	1,861	0	19,299	0	0	36,888	74,453	0	1,017,148	0	0	1,017,148
AFUDC	(12,051)	(14,724)	(5,582)	(104)	0	(1,130)	0	0	(1,153)	(2,506)	0	(37,250)	0	0	(37,250)
CAP INT & TAX	7,138	8,721	3,306	62	0	669	0	0	683	1,484	0	22,063	0	0	22,063
REPAIRS	(94,653)	0	(34,925)	0	0	0	0	0	0	0	0	(129,578)	0	0	(129,578)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	436,711	216,780	88,386	1,819	0	18,839	0	0	36,418	73,431	0	872,383	0	0	872,383
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	54,571
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	97,474
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	77,922
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	64,508
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	59,987
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	49,593
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	40,443
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	38,690

Bonus Depreciation Input: 0%

Common Allocation Office Furn 29%

Capital Tools 71%

100% BONUS DEPRECIATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL	Sub-	Other	Land	TOTAL
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr	Total			
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	2018
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	2019
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	2020
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2021
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	2022
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	2023
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2024
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	2025

MACRS DEPRECIATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL	Sub-	Other	Land	TOTAL
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr	Total			
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
ADDITIONS	0	0	0	0	0	0	0	58,306	0	0	136,996	195,301	0	0	195,301
AFUDC	0	0	0	0	0	0	0	(3,024)	0	0	(4,878)	(7,902)	0	0	(7,902)
CAP INT & TAX	0	0	0	0	0	0	0	1,791	0	0	2,889	4,681	0	0	4,681
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(87,005)	(87,005)	0	0	(87,005)
TAX BASIS	0	0	0	0	0	0	0	57,073	0	0	48,001	105,074	0	0	105,074
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	16,672	0	0	2018
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	17,464	0	0	2019
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	17,464	0	0	2020
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	1,463	0	0	2021
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	1,463	0	0	2022
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	1,463	0	0	2023
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	1,463	0	0	2024
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	1,463	0	0	2025

SoCalGas
2017 Ratemaking Deferred Tax Depreciation on Capital Additions

50% BONUS DEPRECIATION

METHOD	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL	Sub-	Other	Land	TOTAL
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr	Total			
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
ADDITIONS	483,305	355,920	172,504	1,082	0	15,380	0	0	58,983	52,716	0	1,139,889	0	0	1,139,889
AFUDC	(14,698)	(60,898)	(10,614)	(84)	0	(1,109)	0	0	(4,553)	(1,639)	0	(93,596)	0	0	(93,596)
CAP INT & TAX	8,706	36,070	6,287	50	0	657	0	0	2,697	971	0	55,437	0	0	55,437
REPAIRS	(73,282)	0	(33,801)	0	0	0	0	0	0	0	0	(107,083)	0	0	(107,083)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	(143,944)	(153,537)	(46,842)	(524)	0	(6,485)	0	0	(24,418)	(19,019)	0	(394,769)	0	0	(394,769)
TAX BASIS	260,086	177,554	87,533	524	0	8,443	0	0	32,709	33,029	0	599,877	0	0	599,877
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	36,547
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	65,733
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	53,311
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	44,627
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	41,326
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.780%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	34,552
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	28,818
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	27,809

Bonus Depreciation Input: 50%
Common Allocation
Office Furn 33%
Capital Tools 67%

100% BONUS DEPRECIATION

METHOD	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL	Sub-	Other	Land	TOTAL
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr	Total			
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	0	0
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	0	0
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	0	0
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	0
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	0	0
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.780%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	0	0
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	0
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	0	0

MACRS DEPRECIATION

METHOD	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL	Sub-	Other	Land	TOTAL
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr	Total			
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
ADDITIONS	0	0	0	0	0	0	0	40,789	0	0	178,655	219,445	0	0	219,445
AFUDC	0	0	0	0	0	0	0	(2,797)	0	0	(7,194)	(9,991)	0	0	(9,991)
CAP INT & TAX	0	0	0	0	0	0	0	1,657	0	0	4,261	5,918	0	0	5,918
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(160,324)	(160,324)	0	0	(160,324)
TAX BASIS	0	0	0	0	0	0	0	39,649	0	0	15,398	55,047	0	0	55,047
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	5,599	0	0	5,599
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	6,149	0	0	6,149
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	6,149	0	0	6,149
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	1,017	0	0	1,017
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	1,017	0	0	1,017
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.780%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	1,017	0	0	1,017
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	1,017	0	0	1,017
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	1,017	0	0	1,017

SoCalGas
2019 GRC - APP
2nd Revised Tax Workpapers

SCG 86 TRA - Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2017	2018	2019
1 Excluded from Ratemaking BLM	61,355 35% <u>21,474</u>	26,744 21% <u>5,616</u>	46,114 21% <u>9,684</u>
2 Excluded from Ratemaking State	61,355 5.746% <u>3,525</u>	26,744 6.984% <u>1,868</u>	46,114 6.984% <u>3,221</u>
3 Federal Depreciation	(2,301) 35% <u>(805)</u>	(5,432) 21% <u>(1,141)</u>	(7,757) 21% <u>(1,629)</u>
State Depreciation	(1,755) 5.746% <u>(101)</u>	(4,170) 6.984% <u>(291)</u>	(6,012) 6.984% <u>(420)</u>
Total 86 TRA - Capitalized Interest Adjustment	<u>24,093</u>	<u>6,052</u>	<u>10,856</u>

SoCalGas
2019 GRC - APP
2nd Revised Tax Workpapers

SCG Capitalized Interest - Depreciation of 50%

2017	61,355		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]			<u>2,301</u>	<u>4,429</u>	<u>4,097</u>	<u>3,790</u>	<u>3,505</u>	<u>3,243</u>	<u>2,999</u>
	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]			<u>1,755</u>	<u>3,405</u>	<u>3,209</u>	<u>3,031</u>	<u>2,853</u>	<u>2,693</u>	<u>2,540</u>
	Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018	26,744		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]			<u>1,003</u>	<u>1,931</u>	<u>1,786</u>	<u>1,652</u>	<u>1,528</u>	<u>1,413</u>	<u>1,307</u>
	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]			<u>765</u>	<u>1,484</u>	<u>1,399</u>	<u>1,321</u>	<u>1,244</u>	<u>1,174</u>	<u>1,107</u>
	Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019	46,114		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]			<u>1,729</u>	<u>3,329</u>	<u>3,079</u>	<u>2,848</u>	<u>2,634</u>	<u>2,437</u>	<u>2,254</u>
	Factor >>>		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]			<u>1,319</u>	<u>2,559</u>	<u>2,412</u>	<u>2,278</u>	<u>2,144</u>	<u>2,024</u>	<u>1,909</u>
	Factor >>>		0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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DB / (CR)

Actual	Estimated		
2016	2017	2018	2019

Deferred Taxes - Asset/(Liab)

Beginning of Year Balance	121,803	132,926	138,413	143,225
End of Year Balance	132,926	138,413	143,225	145,573
Weighted Average	124,794	135,669	140,819	144,399

Deferred Revenue

Beginning of Year Balance	0	(38,640)	(37,419)	(35,441)
End of Year Balance	(38,640)	(37,419)	(35,441)	(31,792)
Weighted Average	(38,640)	(38,029)	(36,430)	(33,616)

CIAC DTx	CIAC Drev
121,803	(38,640)
121,803	(38,640)
121,803	(38,640)
125,217	(38,640)
125,217	(38,640)
125,217	(38,640)
125,179	(38,640)
125,179	(38,640)
125,179	(38,640)
125,123	(38,640)
125,123	(38,640)
125,123	(38,640)
132,926	(38,640)
1,624,892	(502,316)
127,364	(38,640)
1,497,528	(463,676)
124,794	(38,640)

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	Asset ID	Yr 2017	Yr 2018	Yr 2019
Total Collectible Expenditures (Both Dist & Trans)	100 / 70	12,649	12,291	7,371
Total Taxable CIAC Percentage (Both Dist & Trans)	100 / 70	43.0%	41.6%	25.2%
Total Taxable CIAC (Both Dist & Trans)	100 / 70	5,442	5,113	1,856

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DB / (CR)	Actual	Estimated		
	2016	2017	2018	2019
Forecasted Taxable CIAC		(5,442)	(5,113)	(1,856)
Plus Gross-up		(1,197)	(1,227)	(445)
Less ITCCA (CIAC Amort)		2,203	2,528	2,699
Forecasted CAC Forfeitures		(9,798)	(9,746)	(9,179)
Plus Gross-up		(2,156)	(2,339)	(2,203)
Less ITCCA (CAC Amort)		2,370	3,016	3,598
<u>Deferred Taxes - Asset/(Liab)</u>				
Deferred Income Tax Expense		5,487	4,812	2,349
Beginning of Year Balance		132,926	138,413	143,225
End of Year Balance	132,926	138,413	143,225	145,573
Weighted Average	124,794	135,669	140,819	144,399
<u>Deferred Revenue</u>				
Deferred Revenue		1,221	1,978	3,649
Beginning of Year Balance		(38,640)	(37,419)	(35,441)
End of Year Balance	(38,640)	(37,419)	(35,441)	(31,792)
Weighted Average	38,640	(38,029)	(36,430)	(33,616)

CIAC DTx	CIAC Drev
121,803	(38,640)
121,803	(38,640)
121,803	(38,640)
125,217	(38,640)
125,217	(38,640)
125,217	(38,640)
125,179	(38,640)
125,179	(38,640)
125,179	(38,640)
125,123	(38,640)
125,123	(38,640)
125,123	(38,640)
132,926	(38,640)
1,624,892	(502,316)
127,364	(38,640)
1,497,528	(463,676)
124,794	(38,640)

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**SCG Depr Adjustment
DR/(CR)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>
1 Federal Depreciation - CIAC Advances + CAC Forf.	(571) <u>X 35%</u> (200)	(1,657) <u>X 21%</u> (348)	(2,504) <u>X 21%</u> (526)
2 State Depreciation - CIAC Advances + CAC Forf.	(436) <u>X 5.746%</u> (25)	(1,271) <u>X 6.984%</u> (89)	(1,937) <u>X 6.984%</u> (135)
Ttl Dfd Tx-CAC/CIAC Depr on 2017-2019 Addns	(225)	(437)	(661)

SCG Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)

2017	15,240							
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>	
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]	<u>571</u>	<u>1,100</u>	<u>1,018</u>	<u>941</u>	<u>871</u>	<u>805</u>	<u>745</u>	
Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	
STATE Return [35Yr 200DDB/SL]	<u>436</u>	<u>846</u>	<u>797</u>	<u>753</u>	<u>709</u>	<u>669</u>	<u>631</u>	
Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	

2018	14,859							
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>	
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]	<u>557</u>	<u>1,073</u>	<u>992</u>	<u>918</u>	<u>849</u>	<u>785</u>	<u>726</u>	<u>745</u>
Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888
STATE Return [35Yr 200DDB/SL]	<u>425</u>	<u>825</u>	<u>777</u>	<u>734</u>	<u>691</u>	<u>652</u>	<u>615</u>	<u>631</u>
Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140

2019	11,035							
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>	
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]	<u>414</u>	<u>797</u>	<u>737</u>	<u>682</u>	<u>630</u>	<u>583</u>	<u>539</u>	<u>745</u>
Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888
STATE Return [35Yr 200DDB/SL]	<u>316</u>	<u>612</u>	<u>577</u>	<u>545</u>	<u>513</u>	<u>484</u>	<u>457</u>	<u>631</u>
Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140

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SCG - 2016

SAP Accts:	2423108	2423110	2423109	2323111	Total
Dec-15	86,774,403	21,426,499	6,489,283	7,112,515	121,802,700
Jan-16	86,774,403	21,426,499	6,489,283	7,112,515	121,802,700
Feb-16	86,774,403	21,426,499	6,489,283	7,112,515	121,802,700
Mar-16	88,861,014	22,004,624	7,063,835	7,287,728	125,217,201
Apr-16	88,861,014	22,004,624	7,063,835	7,287,728	125,217,201
May-16	88,861,014	22,004,624	7,063,835	7,287,728	125,217,201
Jun-16	88,785,949	21,983,826	7,121,678	7,287,728	125,179,181
Jul-16	88,785,949	21,983,826	7,121,678	7,287,728	125,179,181
Aug-16	88,785,949	21,983,826	7,121,678	7,287,728	125,179,181
Sep-16	88,756,664	21,975,712	7,107,034	7,283,671	125,123,081
Oct-16	88,756,664	21,975,712	7,107,034	7,283,671	125,123,081
Nov-16	88,756,664	21,975,712	7,107,034	7,283,671	125,123,081
Dec-16	91,966,423	25,480,573	8,194,990	7,283,671	132,925,657

SAP Accts:	CAC - TAX 2355000	CIAC - TAX 2355002	Total
Dec-16	(19,392,244)	(19,247,450)	(38,639,694)

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Actual	Estimated		
2016	2017	2018	2019

DB / (CR)

Deferred Tax ITC

Beginning of Year Balance	0	0	0	0
End of Year Balance	0	0	0	0
Weighted Average	0	0	0	0

ITC DTx
0
-
-
-
-
-
-
-
-
-
-
-
0
0
0
0

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Total Shared Service Deferred Taxes

	DR (CR)
Weighted Average Deferred Tax Balance - 2017	(2,551)
Weighted Average Deferred Tax Balance - 2018	(13,758)
Weighted Average Deferred Tax Balance - 2019	(20,710)

INPUT VARIABLES FOR DEFERRED TAXES

FEDERAL STATUTORY RATE 21%

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	2019
DEFERRED TAX BALANCE @ 12/31/2018	(18,798)
RM BLM 2019 Depr on 2016 and Prior Vintages	17,155
RM Fed Tax 2019 Depr on 1981-2016 Vintages	18,427
	(1,272)
	21%
	(267)
2019 FORECASTED CAPITAL ADDITIONS	224,614
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	28,784
2019 RM FED TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	68,746
	(39,962)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(8,392)
ARAM AMORTIZATION	0
86 TRA - CAPITALIZED INTEREST	353
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/2019	(27,104)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(20,710)

366

	a Mthly Avg of CY def'd	b = # of days in yrs / d	c = a x b weighted avg per mo	d = days left in yr	e
					(18,798)
jan	(692)	0.9153	(634)	335	(19,431)
feb	(692)	0.8306	(575)	304	(20,006)
mar	(692)	0.7541	(522)	276	(20,528)
apr	(692)	0.6694	(463)	245	(20,991)
may	(692)	0.5874	(407)	215	(21,398)
jun	(692)	0.5027	(348)	184	(21,746)
jul	(692)	0.4208	(291)	154	(22,037)
aug	(692)	0.3361	(233)	123	(22,270)
sep	(692)	0.2514	(174)	92	(22,444)
oct	(692)	0.1694	(117)	62	(22,561)
nov	(692)	0.0847	(59)	31	(22,620)
dec	(692)	0.0027	(2)	1	(22,622)
Prorated additions			(3,824)		
Beginning of year balance					(18,798)
Prorated end of year balance			(22,622)		
Average			(20,710)		

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		<u>2018</u>
DEFERRED TAX BALANCE @ 12/31/2017		(12,246)
RM BLM 2018 Depr on 2016 and Prior Vintages	20,403	
RM Fed Tax 2018 Depr on 1981-2016 Vintages	32,133	
	<u>(11,730)</u>	
	21%	
		(2,463)
2018 FORECASTED CAPITAL ADDITIONS	148,689	
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	10,710	
2018 RM FED TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITION	<u>31,089</u>	
	(20,380)	
TAX RATE	<u>21%</u>	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)		(4,280)
ARAM AMORTIZATION		0
86 TRA - CAPITALIZED INTEREST		191
OTHER ADJUSTMENTS		0
DEFERRED TAX BALANCE @ 12/31/2018		<u>(18,798)</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)		(13,758)

365

	a Mthly Avg of CY def'd	b = # of days in yrs / d	c = a x b weighted avg per mo	d = days left in yr	e
					(12,246)
jan	(546)	0.9178	(501)	335	(12,747)
feb	(546)	0.8329	(455)	304	(13,201)
mar	(546)	0.7562	(413)	276	(13,614)
apr	(546)	0.6712	(366)	245	(13,981)
may	(546)	0.5890	(322)	215	(14,302)
jun	(546)	0.5041	(275)	184	(14,578)
jul	(546)	0.4219	(230)	154	(14,808)
aug	(546)	0.3370	(184)	123	(14,992)
sep	(546)	0.2521	(138)	92	(15,130)
oct	(546)	0.1699	(93)	62	(15,222)
nov	(546)	0.0849	(46)	31	(15,269)
dec	(546)	0.0027	(1)	1	(15,270)
Prorated additions			(3,025)		
Beginning of year balance			<u>(12,246)</u>		
Prorated end of year balance			(15,270)		
Average			<u>(13,758)</u>		

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	2017
DEFERRED TAX BALANCE @ 12/31/2016	358
RM BLM 2017 Depr on 2016 and Prior Vintages	25,606
RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	39,558
	(13,952)
	35%
	(4,883)
2017 FORECASTED CAPITAL ADDITIONS	152,174
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	2,825
2017 RM FED TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	26,163
	(23,338)
TAX RATE	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(8,168.21)
ARAM AMORTIZATION	0
86 TRA - CAPITALIZED INTEREST	448
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/2017	(12,246)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(2,551)

365

	a Mthly Avg of CY def'd	b = # of days in yrs / d	c = a x b weighted avg per mo	d = days left in yr	e
					358
jan	(1,050)	0.9178	(964)	335	(606)
feb	(1,050)	0.8329	(875)	304	(1,480)
mar	(1,050)	0.7562	(794)	276	(2,275)
apr	(1,050)	0.6712	(705)	245	(2,980)
may	(1,050)	0.5890	(619)	215	(3,598)
jun	(1,050)	0.5041	(529)	184	(4,128)
jul	(1,050)	0.4219	(443)	154	(4,571)
aug	(1,050)	0.3370	(354)	123	(4,925)
sep	(1,050)	0.2521	(265)	92	(5,190)
oct	(1,050)	0.1699	(178)	62	(5,368)
nov	(1,050)	0.0849	(89)	31	(5,457)
dec	(1,050)	0.0027	(3)	1	(5,460)
Prorated additions			(5,819)		
Beginning of year balance			358		
Prorated end of year balance			(5,460)		
Average			(2,551)		

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Ratemaking Deferred Tax Depreciation - Shared Service

	2016	2017	2018	2019
Depreciation on 1981-2016 Vintages	47,137	39,558	32,133	18,427
2017 Additions		26,163	9,732	7,342
2018 Additions			21,357	29,501
2019 Additions				31,902
Total Ratemaking Fed Deferred Depr	47,137	65,721	63,222	87,172
		2018 Dep	31,089	
		2019 Dep	68,746	

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Flow-Through Regulatory Tax Depreciation on 2016-2019 Capital Additions

	2016	2017	2018	2019
BLM Vintage 2016 and Prior Depr	31,601	25,606	20,403	17,155
2017 Additions		2,825	8,924	8,924
2018 Additions			1,786	16,953
2019 Additions				2,907
Total Federal Flow-Through Tax Depreci:	31,601	28,431	31,113	45,939
		2018 Dep	10,710	
		2019 Dep	28,784	

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Property & Acct.	2019 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2019 RM BLM DEPR.	2019 Depreciation For 2019 Additions	* (2019 Tax Investment Forecast	- Other Basis Adjustments	/	2019 Vintage Forecast	=	2019 RM BLM Depn on 2019 Addds
Distribution															
TC 49.21															
376-387	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Capital Tools															
TC 49.21															
394	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Office Furn.															
TC 00.11															
391	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Data Equip															
TC 00.13															
391.1	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Computer Equipment															
TC 00.12															
391	69,713	(2,306)	683	0	0	0	68,090	1,960	2,007	*	{ 68,090 - 0 }	/	69,713	=	1,960
	69,713	(2,306)	683	0	0	0	68,090	1,960							
Underground Storage															
TC 49.24															
350, 352-358	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Transmission															
TC 49.24B															
367-371	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Buildings															
TC 65															
351, 366, 375, 390	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Land Imp															
TC 00.3															
390	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Communication Equipmt															
TC 48.14															
397	52,148	(2,334)	691	0	0	0	50,505	131	135	*	{ 50,505 - 0 }	/	52,148	=	131
	52,148	(2,334)	691	0	0	0	50,505	131							
Land&Other															
	0	0	0	0	0	0	0	0	0	*	{ 0 - 0 }	/	0	=	0
	0	0	0	0	0	0	0	0							
Software															
	102,753	(3,479)	1,030	0	(77,610)	0	22,694	816	3,696	*	{ 22,694 - 0 }	/	102,753	=	816
	102,753	(3,479)	1,030	0	(77,610)	0	22,694	816							
TOTALS	224,614	(8,119)	2,404	0	(77,610)	0	141,289	2,907							

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2018 Shared Service

METHOD >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	150DB	SL	200DB	200DB	SL								
LIFE >>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	15 Yr	39 Yr	5 Yr	5 Yr	3 Yr								
	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL				
Asset Class																			
ADDITIONS	0	0	0	0	0	0	0	0	11,663	57,169	79,857	148,689	0	0	148,689				
AFUDC	0	0	0	0	0	0	0	0	(337)	(2,027)	(2,249)	(4,614)	0	0	(4,614)				
CAP INT & TAX	0	0	0	0	0	0	0	0	200	1,201	1,332	2,733	0	0	2,733				
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(55,589)	(55,589)	0	0	(55,589)				
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
TAX BASIS	0	0	0	0	0	0	0	0	11,526	56,342	23,351	91,219	0	0	91,219				
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%								
	0	0	0	0	0	0	0	0	2,305	11,268	7,784	21,357			2018				
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%								
	0	0	0	0	0	0	0	0	3,688	18,029	7,784	29,501			2019				
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%								
	0	0	0	0	0	0	0	0	2,213	10,818	7,784	20,814			2020				
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%								
	0	0	0	0	0	0	0	0	1,328	6,491	0	7,818			2021				
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%								
	0	0	0	0	0	0	0	0	1,328	6,491	0	7,818			2022				
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%								
	0	0	0	0	0	0	0	0	664	3,245	0	3,909			2023				
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%								
	0	0	0	0	0	0	0	0	0	0	0	0			2024				
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%								
	0	0	0	0	0	0	0	0	0	0	0	0			2025				

Bonus Depreciation Input: 0%
Common Allocation
Office Furn 29%
Capital Tools 71%

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Property & Acct.	2018 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2018 RM BLM DEPR.	2019 RM BLM DEPR.	2018 Depreciation For 2018 Additions	* (2018 Tax Investment Forecast - Other Basis Adjustments)	/	2,018 Vintage Forecast	=	2018 RM BLM Depn on 2018 Adds
Distribution TC 49.21															
376-387	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Capital Tools TC 49.21															
394	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Office Furn. TC 00.11															
391	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Data Equip TC 00.13															
391.1	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Computer Equipment TC 00.12															
391	57,169	(2,027)	600	0	0	0	55,742	892	10,750	915	* (55,742 - 0)	/	57,169	=	892
	57,169	(2,027)	600	0	0	0	55,742	892	10,750						
Underground Storage TC 49.24															
350, 352-358	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Transmission TC 49.24B															
367-371	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Buildings TC 65															
351, 366, 375, 390	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Land Imp TC 00.3															
390	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Communication Equipmt TC 48.14															
397	11,663	(337)	100	0	0	0	11,426	100	2,422	102	* (11,426 - 0)	/	11,663	=	100
	11,663	(337)	100	0	0	0	11,426	100	2,422						
Land&Other															
	0	0	0	0	0	0	0	0	0	0	* (0 - 0)	/	0	=	0
	0	0	0	0	0	0	0	0	0						
Software															
	79,857	(2,249)	666	0	(55,589)	0	22,685	794	3,781	2,793	* (22,685 - 0)	/	79,857	=	794
	79,857	(2,249)	666	0	(55,589)	0	22,685	794	3,781						
TOTALS	148,689	(4,614)	1,366	0	(55,589)	0	89,853	1,786	16,953						

Property & Acct.	2,019 Depreciation For 2018 Additions	(2018 Tax Investment Forecast - Other Basis Adjustments) /	2018 Vintage Forecast	=	2019 RM BLM Depn on 2018 Adds
Distribution TC 49.21 376-387	0	* (0 - 0) /	0	=	0
Capital Tools TC 49.21 394	0	* (0 - 0) /	0	=	0
Office Furn. TC 00.11 391	0	* (0 - 0) /	0	=	0
Data Equip TC 00.13 391.1	0	* (0 - 0) /	0	=	0
Computer Equipme TC 00.12 391	11,025	* (55,742 - 0) /	57,169	=	10,750
Underground Stora TC 49.24 350, 352-358	0	* (0 - 0) /	0	=	0
Transmission TC 49.24B 367-371	0	* (0 - 0) /	0	=	0
Buildings TC 65 351, 366, 375, 390	0	* (0 - 0) /	0	=	0
Land Imp TC 00.3 390	0	* (0 - 0) /	0	=	0
Communication Eq TC 48.14 397	2,472	* (11,426 - 0) /	11,663	=	2,422
Land&Other	0	* (0 - 0) /	0	=	0
Software	13,310	* (22,685 - 0) /	79,857	=	3,781
TOTALS					

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2017 Shared Service

METHOD >>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	SL	200DB	200DB	SL								
LIFE >>>>>>	15 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr								
	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL				
Asset Class																			
ADDITIONS	0	0	0	0	0	0	0	0	4,047	33,563	114,564	152,174	0	0	152,174				
AFUDC	0	0	0	0	0	0	0	0	(94)	(566)	(3,949)	(4,609)	0	0	(4,609)				
CAP INT & TAX	0	0	0	0	0	0	0	0	56	335	2,339	2,730	0	0	2,730				
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(101,680)	(101,680)	0	0	(101,680)				
BONUS DEPR	0	0	0	0	0	0	0	0	(2,004)	(16,666)		(18,671)			(18,671)				
TAX BASIS	0	0	0	0	0	0	0	0	2,004	16,666	11,273	29,944	0	0	29,944				
YR 1 RATE DEPR.	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%	7,492			2017				
YR 2 RATE DEPR.	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%	9,732			2018				
YR 3 RATE DEPR.	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%	7,342			2019				
YR 4 RATE DEPR.	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%	2,151			2020				
YR 5 RATE DEPR.	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%	2,151			2021				
YR 6 RATE DEPR.	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%	1,075			2022				
YR 7 RATE DEPR.	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%	0			2023				
YR 8 RATE DEPR.	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%	0			2024				

Bonus Depreciation Input: 50%
Common Allocation
Office Furn 33%
Capital Tools 67%

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Property & Acct.	2017 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2017 RM BLM DEPREC.	2018 RM BLM DEPR.	2019 RM BLM DEPR.	2017 Depreciation For 2017 Additions	2017 Tax Investment Forecast	Other Basis Adjustments	2017 Vintage Forecast	2017 RM BLM Depn on 2017 Adds
Distribution TC 49.21															
376-387	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Tools TC 49.21															
394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Furn. TC 00.11															
391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Data Equip TC 00.13															
391.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Equipment TC 00.12															
391	33,563	(566)	168	0	0	0	33,165	2,139	6,396	6,396	2,165	33,165	0	33,563	2,139
	33,563	(566)	168	0	0	0	33,165	2,139	6,396	6,396					
Underground Storage TC 49.24															
350, 352-358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission TC 49.24B															
367-371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings TC 65															
351, 366, 375, 390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Imp TC 00.3															
390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication Equipmt TC 48.14															
397	4,047	(94)	28	0	0	0	3,981	140	844	844	142	3,981	0	4,047	140
	4,047	(94)	28	0	0	0	3,981	140	844	844					
Land&Other															
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software															
	114,564	(3,949)	1,169	0	(101,680)	0	10,104	546	1,684	1,684	6,189	10,104	0	114,564	546
	114,564	(3,949)	1,169	0	(101,680)	0	10,104	546	1,684	1,684					
TOTALS	152,174	(4,609)	1,365	0	(101,680)	0	47,250	2,825	8,924	8,924					

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Property & Acct.	2018					2019								
	Depreciation For 2017 Additions	2017 Tax Investment Forecast	-	Other Basis Adjustments	2017 Vintage Forecast	=	2018 RM BLM Depn on 2017 Adds	Depreciation For 2017 Additions	2017 Tax Investment Forecast	-	Other Basis Adjustments	2017 Vintage Forecast	=	2019 RM BLM Depn on 2017 Adds
Distribution TC 49.21 376-387	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Capital Tools TC 49.21 394	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Office Furn. TC 00.11 391	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Data Equip TC 00.13 391.1	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Computer Equipme TC 00.12 391	6,473	*	{	33,165 - 0	}/	33,563	=	6,396	6,473	*	{	33,165 - 0	}/	33,563 = 6,396
Underground Stora TC 49.24 350, 352-358	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Transmission TC 49.24B 367-371	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Buildings TC 65 351, 366, 375, 390	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Land Imp TC 00.3 390	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Communication Eq TC 48.14 397	858	*	{	3,981 - 0	}/	4,047	=	844	858	*	{	3,981 - 0	}/	4,047 = 844
Land&Other	0	*	{	0 - 0	}/	0	=	0	0	*	{	0 - 0	}/	0 = 0
Software	19,094	*	{	10,104 - 0	}/	114,564	=	1,684	19,094	*	{	10,104 - 0	}/	114,564 = 1,684
TOTALS														

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SCG 86 TRA - Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2017	2018	2019
1 Excluded from Ratemaking BLM (Area 99)	1,365	1,366	2,404
	35%	21%	21%
	<u>478</u>	<u>287</u>	<u>505</u>
2 Excluded from Ratemaking State (Area 98)	1,365	1,366	2,404
	5.746%	6.984%	6.984%
	<u>78</u>	<u>95</u>	<u>168</u>
3 Federal Depreciation	(273)	(710)	(1,180)
	35%	21%	21%
	<u>(96)</u>	<u>(149)</u>	<u>(248)</u>
State Depreciation	(228)	(607)	(1,033)
	5.746%	6.984%	6.984%
	<u>(13)</u>	<u>(42)</u>	<u>(72)</u>
Total 86 TRA - Capitalized Interest Adjustment	<u>448</u>	<u>191</u>	<u>353</u>

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SCG Capitalized Interest - Depreciation of 50%

2017	1,365	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
ANNUAL DEPRECIATION:									
FEDERAL Return [5Yr DDB/SL]		273	437	262	157	157	79	0	1,365
Factor >>>		0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000	1
STATE Return [6Yr 200DDB/SL]		228	379	253	169	135	135	67	1,365
Factor >>>		0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940	1

2018	1,366	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
ANNUAL DEPRECIATION:									
FEDERAL Return [5Yr DDB/SL]		273	437	262	157	157	79	0	1,366
Factor >>>		0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000	1
STATE Return [6Yr 200DDB/SL]		228	380	253	169	135	135	67	1,366
Factor >>>		0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940	1

2019	2,404	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
ANNUAL DEPRECIATION:									
FEDERAL Return [5Yr DDB/SL]		481	769	462	277	277	138	0	2,404
Factor >>>		0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000	1
STATE Return [6Yr 200DDB/SL]		401	668	445	297	238	237	119	2,405
Factor >>>		0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940	1

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Structures & Improvements Underground Storage	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
Difference	0	0	0	0	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0000	0.0000
Accum. Def'd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn		
					2017	0	0
					2018	0	0
					2019	0	0
Total 86 TRA - Capitalized Interest Adjustment					BLM	0	0
Deferred Tax Balance	0	0	0	0	RM	0	0
WEIGHTED AVERAGE		0	0	0			

Structures & Improvements Transmission	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
Difference	0	0	0	0	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0000	0.0000
Accum. Def'd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn		
					2017	0	0
					2018	0	0
					2019	0	0
Total 86 TRA - Capitalized Interest Adjustment					BLM	0	0
Deferred Tax Balance	0	0	0	0	RM	0	0
WEIGHTED AVERAGE		0	0	0			

Structures & Improvements Distribution	2016	2017	2018	2019	Pre 2017 Vintage Assets Depn		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
Difference	0	0	0	0	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0000	0.0000
Accum. Def'd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn		
					2017	0	0
					2018	0	0
					2019	0	0
Total 86 TRA - Capitalized Interest Adjustment					BLM	0	0
Deferred Tax Balance	0	0	0	0	RM	0	0
WEIGHTED AVERAGE		0	0	0			

Structures & Improvements General Plant	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	3,690	5,958	8,217	9,589	2017	0	0
Accumulated Ratemaking Fed Tax	2,980	5,975	9,177	12,822	2018	0	0
Difference	710	(17)	(960)	(3,233)	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0000	0.0000
Accum. Def'd Federal Income Tax	249	(6)	(202)	(679)	Pre 2017 Vintage Assets Depn		
					2017	2,268	2,259
					2018	2,995	3,203
					2019		1,372
Total 86 TRA - Capitalized Interest Adjustment					BLM	2,268	2,259
Deferred Tax Balance	249	(6)	(202)	(679)	RM	2,995	3,645
WEIGHTED AVERAGE		121	(104)	(440)			

Total BLM 0 0 0

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Hardware	2016 Year 1	2017 Year 2	2018 Year 3	2019 Year 4	Accum Ratemaking BLM Detail	2017	2018	2019
Accumulated Ratemaking BLM	18,819	36,745	55,030	64,069	2017	2,165	6,473	6,473
Accumulated Ratemaking Fed Tax	19,904	47,515	44,195	100,297	2018		915	11,025
	(1,085)	(10,769)	10,836	(36,228)	2019			2,007
Difference					BLM Ratio	0.9881	0.9750	0.9767
Federal Inc. Tax Rate	35%	35%	21%	21%				
Accum. Def'd Federal Income Tax	(380)	(3,769)	2,275	(7,608)				
					Pre 2017 Vintage Assets Depn	2017	2018	2019
Total 86 TRA - Capitalized Interest Adjustment		224	95	176	BLM	15,787	10,997	9,932
Deferred Tax Balance	(380)	(3,545)	2,371	(7,431)	RM	7,612	4,179	2,668
WEIGHTED AVERAGE		(1,963)	(587)	(2,530)				
					Total BLM	2,165	7,388	19,505

Computer Software 2-4 Yrs	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
Difference	0	0	0	0	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0882	0.2841
Accum. Defd Federal Income Tax	0	0	0	0			0.2209
					Pre 2017 Vintage Depn		
					2017	2018	2019
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	BLM	0	0
Deferred Tax Balance	0	0	0	0	RM	0	0
WEIGHTED AVERAGE		0	0	0			

Computer Software 5-8 Yrs	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	1,800	4,481	8,839	16,629	2017	6,189	19,094
Accumulated Ratemaking Fed Tax	7,493	21,980	42,778	66,540	2018	2,793	13,310
Difference	(5,693)	(17,499)	(33,938)	(49,911)	2019		3,696
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0882	0.2841
Accum. Defd Federal Income Tax	(1,993)	(6,125)	(7,127)	(10,481)			0.2209
					Pre 2017 Vintage Depn		
					2017	2018	2019
Total 86 TRA - Capitalized Interest Adjustment		112	48	88	BLM	2,135	1,881
Deferred Tax Balance	(1,993)	(6,013)	(7,079)	(10,393)	RM	10,729	9,256
WEIGHTED AVERAGE		(4,003)	(6,546)	(8,736)			4,313

Computer Software 9-12 Yrs	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	2,603	5,222	7,841	10,436	2017	0	0
Accumulated Ratemaking Fed Tax	10,837	26,355	39,743	45,981	2018	0	0
Difference	(8,234)	(21,133)	(31,902)	(35,545)	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0882	0.2841
Accum. Defd Federal Income Tax	(2,882)	(7,397)	(6,699)	(7,464)			0.0000
					Pre 2017 Vintage Depn		
					2017	2018	2019
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	BLM	2,619	2,619
Deferred Tax Balance	(2,882)	(7,397)	(6,699)	(7,464)	RM	15,518	13,388
WEIGHTED AVERAGE		(5,139)	(7,048)	(7,082)			6,238

Computer Software 15 Yrs	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	29	58	87	116	2017	0	0
Accumulated Ratemaking Fed Tax	120	293	441	511	2018	0	0
Difference	(91)	(235)	(354)	(395)	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0882	0.2841
Accum. Defd Federal Income Tax	(32)	(82)	(74)	(83)			0.2209
					Pre 2017 Vintage Depn		
					2017	2018	2019
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	BLM	29	29
Deferred Tax Balance	(32)	(82)	(74)	(83)	RM	172	149
WEIGHTED AVERAGE		(57)	(78)	(79)			69

Computer Software 20 Yrs	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
Difference	0	0	0	0	2019	0	0
Federal Inc. Tax Rate	35%	35%	21%	21%	BLM Ratio	0.0882	0.2841
Accum. Defd Federal Income Tax	0	0	0	0			0.2209
					Pre 2017 Vintage Depn		
					2017	2018	2019
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	BLM	0	0
Deferred Tax Balance	0	0	0	0	RM	0	0
WEIGHTED AVERAGE		0	0	0			

Total BLM 6,189 21,887 36,099

Communication Equipment 15 Year	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
					2019	0	0
Difference	0	0	0	0	BLM Ratio	0.9836	0.9796
Federal Inc. Tax Rate	35%	35%	21%	21%			0.9685
Accum. Defd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn		
					2017	0	0
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	2018	0	0
Deferred Tax Balance	0	0	0	0	2019	0	0
WEIGHTED AVERAGE		0	0	0			

Communication Equipment 5 Year	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	4,660	7,568	11,128	16,242	2017	142	858
Accumulated Ratemaking Fed Tax	5,803	10,740	15,645	31,451	2018	102	2,472
					2019	135	135
Difference	(1,143)	(3,172)	(4,518)	(15,209)	BLM Ratio	0.9836	0.9796
Federal Inc. Tax Rate	35%	35%	21%	21%			0.9685
Accum. Defd Federal Income Tax	(400)	(1,110)	(949)	(3,194)	Pre 2017 Vintage Assets Depn		
					2017	2,768	2,616
Total 86 TRA - Capitalized Interest Adjustment		112	48	88	2018	2,532	1,959
Deferred Tax Balance	(400)	(998)	(901)	(3,106)	2019		1,717
WEIGHTED AVERAGE		(699)	(950)	(2,003)			1,493

Communication Equipment 7 Year	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
					2019	0	0
Difference	0	0	0	0	BLM Ratio	0.9836	0.9796
Federal Inc. Tax Rate	35%	35%	21%	21%			0.0000
Accum. Defd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn		
					2017	0	0
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	2018	0	0
Deferred Tax Balance	0	0	0	0	2019	0	0
WEIGHTED AVERAGE		0	0	0			

Communication Equipment 10 Year	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
					2019	0	0
Difference	0	0	0	0	BLM Ratio	0.0882	0.2841
Federal Inc. Tax Rate	35%	35%	21%	21%			0.2209
Accum. Defd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn		
					2017	0	0
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	2018	0	0
Deferred Tax Balance	0	0	0	0	2019	0	0
WEIGHTED AVERAGE		0	0	0			

Communication Equipment 17 Year	2016	2017	2018	2019	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2017	2018	2019
Accumulated Ratemaking BLM	0	0	0	0	2017	0	0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018	0	0
					2019	0	0
Difference	0	0	0	0	BLM Ratio	0.0882	0.2841
Federal Inc. Tax Rate	35%	35%	21%	21%			0.2209
Accum. Defd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn		
					2017	0	0
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	2018	0	0
Deferred Tax Balance	0	0	0	0	2019	0	0
WEIGHTED AVERAGE		0	0	0			

Total BLM 142 960 3,466

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Miscellaneous	2016 Year 1	2017 Year 2	2018 Year 3	2019 Year 4	Accum Ratemaking BLM Detail
					2017 2018 2019
Accumulated Ratemaking BLM	0	0	0	0	2017 0 0 0
Accumulated Ratemaking Fed Tax	0	0	0	0	2018 0 0
	-----	-----	-----	-----	2019 0
Difference	0	0	0	0	BLM Ratio 0.0000 0.0000 0.0000
Federal Inc. Tax Rate	35%	35%	21%	21%	
	-----	-----	-----	-----	
Accum. Def'd Federal Income Tax	0	0	0	0	Pre 2017 Vintage Assets Depn
					2017 2018 2019
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	BLM 0 0 0
Deferred Tax Balance	0	0	0	0	RM 0 0 0
WEIGHTED AVERAGE		0	0	0	
					Total BLM <u>0</u> <u>0</u> <u>0</u>

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SoCalGas
Data for Net Operating Loss

Source	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Col.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Row	Received From File	Received From Workseet	Type	Line Item	Calculated Values from SUM File				Original Values - Superseded if NOL (From Col. G - Col. J)				Target Location For Pasted Values			
					2016 Calc. Not Recorded	2017	2018	2019	2016 Calc. Not Recorded	2017	2018	2019	2016 Calc. Not Recorded	2017	2018	2019
25	Sum.xlsb	OUT NOL	Total	Book Income Before Tax	445,715	487,913	468,332	561,723	445,715	487,913	468,332	561,723	445,715	487,913	468,332	561,723
26	Sum.xlsb	OUT NOL	Total	Depreciation	463,398	494,920	538,779	606,830	463,398	494,920	538,779	606,830	463,398	494,920	538,779	606,830
27	Sum.xlsb	OUT NOL	Total	Fed Adj Other Than Interest & PY CCFT	(562,413)	(609,316)	(654,400)	(756,638)	(562,413)	(609,316)	(654,400)	(756,638)	(562,413)	(609,316)	(654,400)	(756,638)
28	Sum.xlsb	OUT NOL	Total	Interest Adjustment	(120,493)	(133,256)	(115,211)	(137,833)	(120,493)	(133,256)	(115,211)	(137,833)	(120,493)	(133,256)	(115,211)	(137,833)
29	Sum.xlsb	OUT NOL	Total	PY CCFT	(24,318)	(11,866)	(4,246)	(4,440)	(24,318)	(11,866)	(4,246)	(4,440)	(24,318)	(11,866)	(4,246)	(4,440)
30																
31	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36																
37	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42																
43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48																
49	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54																
55	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60																