

**CHAPTER X WORKPAPER SUMMARY
REVENUE REQUIREMENT**

SoCalGas and SDG&E Workpapers

Workpapers	Testimony Section	Corresponding Testimony Tables	Workpaper Page
Overhead Loaders	X.A	X-1	WP-X-1-1
Overhead Factor Application	X.A	X-1	WP-X-1-2
Annual Escalation Rates and Factors	X.A	X-2	WP-X-1-9

SoCalGas Workpapers

Workpapers	Testimony Section	Corresponding Testimony Tables	Workpaper Page
SoCalGas 2010 Actual Overhead	X.A	X-1	WP-X-1-3
SoCalGas Loaded and Escalated Costs	X.A	X-4	WP-X-1-10
SoCalGas Annual Revenue Requirements Associated with Capital and O&M Costs	X.A	X-5	WP-X-1-16
SoCalGas Annual Rate Base Balance & Return on Rate Base Associated with Capital Costs	X.A	X-5	WP-X-1-22

SDG&E Workpapers

Workpapers	Testimony Section	Corresponding Testimony Tables	Workpaper Page
SDG&E 2010 Actual Overhead	X.A	X-1	WP-X-1-6
SDG&E Loaded and Escalated Costs	X.A	X-4	WP-X-1-13
SDG&E Annual Revenue Requirements Associated with Capital and O&M Costs	X.A	X-5	WP-X-1-19
SDG&E Annual Rate Base Balance & Return on Rate Base Associated with Capital Costs	X.A	X-5	WP-X-1-24

WORKPAPER TITLE
Overhead Loaders

WITNESS
Cheryl Shepherd

<u>Overhead Category</u>	<u>SoCalGas Percentage</u>	<u>SDG&E Percentage</u>	<u>Loading Base</u>
Payroll Taxes	7.73%	7.27%	Direct Labor
Vacation and Sick Time	17.44%	15.67%	Direct Labor
Benefits (non-balanced only)	19.74%	18.85%	Direct Labor
Workers' Compensation	5.74%	1.46%	Direct Labor
Public Liability / Property Damage	2.80%	3.33%	Direct Labor
Incentive Compensation Plan	18.17%	17.79%	Management and Associate Direct Labor
Purchased Services and Materials	1.28%	0.40%	Contract Labor, Services and Purchased Materials
Administrative and General	4.27%	2.05%	Capital Direct Costs

WORKPAPER TITLE

Overhead Factor Application

WITNESS

Cheryl Shepherd

			O&M Management & Associate Labor	Capital Management & Associate Labor	O&M Non-Labor (Non- Warehoused) <i>(e.g. Contract Labor & all Non-Labor)</i>	Capital Non-Labor (Non- Warehoused) <i>(e.g. Contract Labor & all Non-Labor)</i>
Overhead Category	SCG %	SDG&E %				
Payroll Taxes	7.73%	7.27%	X	X		
Vacation and Sick Time	17.44%	15.67%	X	X		
Benefits (non-balanced only)	19.74%	18.85%	X	X		
Workers' Compensation	5.74%	1.46%	X	X		
Public Liability / Property Damage	2.80%	3.33%	X	X		
Incentive Compensation Plan	18.17%	17.79%	X	X		
Purchased Services and Materials	1.28%	0.40%			X	X
Administrative and General	4.27%	2.05%		X		X
SCG Factor %			71.63%	75.90%	1.28%	5.55%
SDG&E Factor %			64.37%	66.42%	0.40%	2.45%

WORKPAPER TITLE SoCalGas 2010 Actual Overhead
WITNESS Cheryl Shepherd

Vacation and Sick Time

	<u>Recorded</u>		<u>Total Recorded</u>	<u>V&S Base</u>	<u>Percent Before Adj</u>	<u>Adjustments</u>	<u>Expense Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>						
January	7,731,615.52		7,731,615.52	31,235,076.00			7,731,615.52	
February	4,891,246.25		4,891,246.25	31,497,134.92			4,891,246.25	
March	3,377,406.64		3,377,406.64	38,391,923.68			3,377,406.64	
April	5,742,863.14		5,742,863.14	34,624,014.65			5,742,863.14	
2 May	3,610,500.52		3,610,500.52	34,285,198.38			3,610,500.52	
0 June	7,041,575.43		7,041,575.43	33,946,002.22			7,041,575.43	
1 July	6,986,465.93		6,986,465.93	33,422,100.81			6,986,465.93	
0 August	5,546,596.97		5,546,596.97	38,166,449.62			5,546,596.97	
September	7,109,421.02		7,109,421.02	34,051,918.32			7,109,421.02	
October	2,483,638.29		2,483,638.29	38,093,919.62			2,483,638.29	
November	6,246,959.81		6,246,959.81	38,047,127.24			6,246,959.81	
December	13,038,488.25		13,038,488.25	37,353,551.46			13,038,488.25	
	<u>73,806,777.77</u>	<u>-</u>	<u>73,806,777.77</u>	<u>423,114,416.92</u>	<u>17.44%</u>	<u>-</u>	<u>73,806,777.77</u>	<u>17.44%</u>

Payroll Taxes

	<u>Recorded</u>		<u>Total Recorded</u>	<u>PR Tax Base</u>	<u>Percent Before Adj</u>	<u>Adjustments</u>	<u>Expense Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>						
January		5,245,307.54	5,245,307.54	40,157,259.58			5,245,307.54	
February		3,153,356.45	3,153,356.45	40,916,278.19			3,153,356.45	
March		4,030,277.39	4,030,277.39	49,667,156.77			4,030,277.39	
April		3,190,599.63	3,190,599.63	44,878,319.79			3,190,599.63	
2 May		3,062,956.10	3,062,956.10	44,281,319.27			3,062,956.10	
0 June		3,396,253.79	3,396,253.79	44,282,052.73			3,396,253.79	
1 July		3,404,540.38	3,404,540.38	43,554,791.93			3,404,540.38	
0 August		3,217,635.86	3,217,635.86	51,971,505.60			3,217,635.86	
September		3,242,183.24	3,242,183.24	45,167,021.35			3,242,183.24	
October		3,261,118.35	3,261,118.35	50,435,664.19			3,261,118.35	
November		3,309,097.78	3,309,097.78	50,842,414.97			3,309,097.78	
December		4,506,474.17	4,506,474.17	50,405,673.31			4,506,474.17	
		<u>43,019,800.68</u>	<u>43,019,800.68</u>	<u>556,559,457.70</u>	<u>7.73%</u>	<u>-</u>	<u>43,019,800.68</u>	<u>7.73%</u>

Benefits (non-balanced only)

	<u>Recorded</u>		<u>Total Recorded</u>	<u>P&B Base</u>	<u>Percent Before Adj</u>	<u>Adjustments</u>	<u>Expense Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>						
January	40,591.78	6,074,307.65	6,114,899.43	31,235,107.20			6,114,899.43	
February	45,006.97	6,469,496.07	6,514,503.04	31,497,165.35			6,514,503.04	
March	50,313.54	7,912,102.37	7,962,415.91	38,391,950.95			7,962,415.91	
April	42,352.66	6,185,467.60	6,227,820.26	34,624,034.30			6,227,820.26	
2 May	57,780.84	6,587,163.34	6,644,944.18	34,285,212.30			6,644,944.18	
0 June	45,902.10	7,098,238.24	7,144,140.34	33,946,019.80			7,144,140.34	
1 July	48,733.84	7,038,920.24	7,087,654.08	33,422,121.70			7,087,654.08	
0 August	50,526.93	7,135,060.39	7,185,587.32	38,166,469.80			7,185,587.32	
September	52,753.72	7,642,099.89	7,694,853.61	34,051,950.05			7,694,853.61	
October	43,226.63	5,792,066.26	5,835,292.89	38,093,949.65			5,835,292.89	
November	69,699.44	6,692,922.39	6,762,621.83	38,047,179.20			6,762,621.83	
December	46,224.70	8,319,435.99	8,365,660.69	37,353,640.55			8,365,660.69	
	<u>593,113.15</u>	<u>82,947,280.43</u>	<u>83,540,393.58</u>	<u>423,114,800.85</u>	<u>19.74%</u>	<u>-</u>	<u>83,540,393.58</u>	<u>19.74%</u>

WORKPAPER TITLE SoCalGas 2010 Actual Overhead
WITNESS Cheryl Shepherd

Workers' Compensation

	<u>Recorded</u>		<u>Total Recorded</u>	<u>WC Base</u>	<u>Percent Before Adj</u>	<u>Quarterly True-up of Liability</u>	<u>Expense Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>						
January	29,916.46	3,944,065.78	3,973,982.24	31,237,421.25		2,764,437.00	1,209,545.24	
February	29,551.81	1,297,758.71	1,327,310.52	31,499,273.00			1,327,310.52	
March	37,460.64	1,853,033.76	1,890,494.40	38,393,829.25			1,890,494.40	
April	32,942.81	4,277,216.75	4,310,159.56	34,625,787.75			4,310,159.56	
2 May	31,849.18	1,638,082.21	1,669,931.39	34,285,621.14			1,669,931.39	
0 June	31,705.33	1,372,438.44	1,404,143.77	33,946,452.20			1,404,143.77	
1 July	30,041.34	372,110.99	402,152.33	33,422,549.11			402,152.33	
0 August	31,956.61	982,119.15	1,014,075.76	38,167,066.50			1,014,075.76	
September	34,159.08	1,634,774.48	1,668,933.56	34,053,702.00			1,668,933.56	
October	34,952.21	4,760,869.36	4,795,821.57	38,095,861.45			4,795,821.57	
November	35,409.93	1,296,475.90	1,331,885.83	38,049,605.64			1,331,885.83	
December	32,665.92	1,868,074.31	1,900,740.23	37,356,922.73		(1,366,856.00)	3,267,596.23	
	<u>392,611.32</u>	<u>25,297,019.84</u>	<u>25,689,631.16</u>	<u>423,134,092.01</u>	6.07%	<u>1,397,581.00</u>	<u>24,292,050.16</u>	<u>5.74%</u>

Public Liability / Property Damage

	<u>Recorded</u>		<u>Total Recorded</u>	<u>PLPD Base</u>	<u>Percent Before Adj</u>	<u>True-up of Liability</u>	<u>Expense Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>						
January	13,078.13	2,316,805.69	2,329,883.82	30,998,349.76		1,607,036.00	722,847.82	
February	12,176.34	36,524.02	48,700.36	31,168,064.00			48,700.36	
March	14,905.57	2,062,831.86	2,077,737.43	37,991,236.40			2,077,737.43	
April	11,935.11	837,129.42	849,064.53	34,294,482.35			849,064.53	
2 May	14,579.78	871,292.44	885,872.22	33,897,594.12			885,872.22	
0 June	12,509.51	983,568.88	996,078.39	33,427,382.04			996,078.39	
1 July	13,081.32	294,301.24	307,382.56	33,022,949.85			307,382.56	
0 August	13,799.94	864,231.42	878,031.36	37,829,017.96			878,031.36	
September	13,348.87	592,746.44	606,095.31	33,739,602.79			606,095.31	
October	11,285.56	1,170,782.14	1,182,067.70	37,764,108.67			1,182,067.70	
November	10,341.73	1,387,991.70	1,398,333.43	37,892,039.63			1,398,333.43	
December	8,002.43	1,049,670.34	1,057,672.77	37,050,837.15		(727,938.00)	1,785,610.77	
	<u>149,044.29</u>	<u>12,467,875.59</u>	<u>12,616,919.88</u>	<u>419,075,664.71</u>	3.01%	<u>879,098.00</u>	<u>11,737,821.88</u>	<u>2.80%</u>

Purchased Services and Materials

	<u>Recorded</u>		<u>Total Recorded</u>	<u>Purchasing Base</u>	<u>Percent Before Adj</u>	<u>Adjustments</u>	<u>Expense Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>						
January	130,458.75	268,943.89	399,402.64	17,064,616.00			399,402.64	
February	141,464.49	376,744.79	518,209.28	25,523,811.00			518,209.28	
March	175,342.08	457,762.29	633,104.37	45,370,508.00			633,104.37	
April	159,910.07	790,942.98	950,853.05	33,555,478.00			950,853.05	
2 May	155,893.70	397,704.79	553,598.49	38,880,051.00			553,598.49	
0 June	155,106.87	366,526.63	521,633.50	48,844,836.00			521,633.50	
1 July	155,404.26	464,688.70	620,092.96	31,149,321.00			620,092.96	
0 August	162,498.05	372,897.96	535,396.01	45,325,786.00			535,396.01	
September	160,294.44	355,222.76	515,517.20	53,674,166.00			515,517.20	
October	169,816.59	375,207.63	545,024.22	38,753,630.00			545,024.22	
November	159,446.88	393,637.54	553,084.42	55,003,305.00			553,084.42	
December	169,543.25	474,119.05	643,662.30	111,952,310.00			643,662.30	
	<u>1,895,179.43</u>	<u>5,094,399.01</u>	<u>6,989,578.44</u>	<u>545,097,818.00</u>	1.28%	-	<u>6,989,578.44</u>	<u>1.28%</u>

WORKPAPER TITLE SoCalGas 2010 Actual Overhead
WITNESS Cheryl Shepherd

Administrative and General

	<u>Recorded Expense - Labor</u>	<u>Recorded Expense - Non-Labor</u>	<u>Total Recorded Expense</u>	<u>A&G Base</u>	<u>Percent Before Adj</u>	<u>ARS Reserve Update</u>	<u>Expense Less Adjustments</u>	<u>Percent After Adj</u>
January	288,753.48	727,334.24	1,016,087.72	10,801,955.56			1,016,087.72	
February	294,113.40	556,091.49	850,204.89	9,629,802.78			850,204.89	
March	362,926.66	812,820.39	1,175,747.05	19,105,563.06			1,175,747.05	
April	343,693.23	549,635.21	893,328.44	13,987,570.56			893,328.44	
2 May	330,316.05	442,836.06	773,152.11	19,921,993.20			773,152.11	
0 June	356,217.58	780,606.45	1,136,824.03	23,581,323.60			1,136,824.03	
1 July	319,779.42	589,556.81	909,336.23	14,339,258.80			909,336.23	
0 August	346,098.18	505,359.98	851,458.16	21,435,239.00			851,458.16	
September	323,277.70	740,987.14	1,064,264.84	31,805,767.75			1,064,264.84	
October	376,242.34	455,925.22	832,167.56	22,259,600.40			832,167.56	
November	382,390.32	1,024,569.34	1,406,959.66	31,164,124.67			1,406,959.66	
December	264,402.47	592,687.39	857,089.86	57,371,101.33			857,089.86	
	<u>3,988,210.83</u>	<u>7,778,409.72</u>	<u>11,766,620.55</u>	<u>275,403,300.69</u>	4.27%	-	<u>11,766,620.55</u>	<u>4.27%</u>

Incentive Compensation Plan

2	2010 Target ICP Rate for Management Employees (15.00%)	15.00%
0	Gross up by 1-VS rate (1 - VS rate of 17.44% = 82.56%) - Productivity Factor	82.56%
1		
0	Gross up for direct labor loading base (15% / 82.56%)	<u>18.17%</u>
		<u>18.17%</u>

WORKPAPER TITLE SDG&E 2010 Actual Overhead
WITNESS Cheryl Shepherd

Vacation and Sick Time

	<u>Recorded</u>		<u>Total Recorded</u>	<u>V&S Base</u>	<u>Percent</u> <u>Before Adi</u>	<u>Expense</u> <u>Adjustments*</u>	<u>Base</u> <u>Adjustments**</u>	<u>Expense Less</u> <u>Adjustments</u>	<u>Base Less</u> <u>Adjustments</u>	<u>Percent</u> <u>After Adi</u>
	<u>Expense - Labor</u>	<u>Expense - Non-Labor</u>								
January	6,099,616.65		6,099,616.65	27,501,003.56				6,099,616.65	27,501,003.56	
February	3,752,673.95		3,752,673.95	22,412,363.81			(4,573,219.26)	3,752,673.95	26,985,583.07	
March	1,926,016.98		1,926,016.98	33,469,556.44				1,926,016.98	33,469,556.44	
April	4,252,698.55		4,252,698.55	28,519,882.33				4,252,698.55	28,519,882.33	
2 May	2,222,919.58		2,222,919.58	30,217,249.60				2,222,919.58	30,217,249.60	
0 June	5,181,882.47		5,181,882.47	32,515,488.60				5,181,882.47	32,515,488.60	
1 July	5,193,920.13		5,193,920.13	30,424,290.33				5,193,920.13	30,424,290.33	
0 August	3,635,227.07		3,635,227.07	33,912,208.20				3,635,227.07	33,912,208.20	
September	5,779,048.42		5,779,048.42	31,148,154.20				5,779,048.42	31,148,154.20	
October	1,796,708.84		1,796,708.84	32,410,015.73				1,796,708.84	32,410,015.73	
November	3,359,986.35		3,359,986.35	32,259,034.87				3,359,986.35	32,259,034.87	
December	14,270,175.39		14,270,175.39	27,318,949.27				14,270,175.39	27,318,949.27	
	<u>57,470,874.38</u>	<u>-</u>	<u>57,470,874.38</u>	<u>362,108,196.95</u>	<u>15.87%</u>	<u>-</u>	<u>(4,573,219.26)</u>	<u>57,470,874.38</u>	<u>366,681,416.20</u>	<u>15.67%</u>

Payroll Taxes

	<u>Recorded</u>		<u>Total Recorded</u>	<u>PR Tax Base</u>	<u>Percent</u> <u>Before Adi</u>	<u>Expense</u> <u>Adjustments*</u>	<u>Base</u> <u>Adjustments**</u>	<u>Expense Less</u> <u>Adjustments</u>	<u>Base Less</u> <u>Adjustments</u>	<u>Percent</u> <u>After Adi</u>
	<u>Expense - Labor</u>	<u>Expense - Non-Labor</u>								
January		5,637,226.39	5,637,226.39	38,644,673.33				5,637,226.39	38,644,673.33	
February		2,732,795.16	2,732,795.16	24,923,068.14			(4,578,951.27)	2,732,795.16	29,502,019.42	
March		3,015,069.46	3,015,069.46	46,640,871.57				3,015,069.46	46,640,871.57	
April		2,919,954.94	2,919,954.94	39,421,610.86				2,919,954.94	39,421,610.86	
2 May		2,540,261.99	2,540,261.99	41,650,598.71				2,540,261.99	41,650,598.71	
0 June		3,189,064.24	3,189,064.24	45,398,948.86				3,189,064.24	45,398,948.86	
1 July		3,027,717.30	3,027,717.30	42,904,148.29				3,027,717.30	42,904,148.29	
0 August		2,802,515.22	2,802,515.22	47,461,425.57				2,802,515.22	47,461,425.57	
September		2,648,700.66	2,648,700.66	44,803,515.29				2,648,700.66	44,803,515.29	
October		2,453,923.50	2,453,923.50	45,657,960.29				2,453,923.50	45,657,960.29	
November		2,283,008.18	2,283,008.18	45,180,387.14				2,283,008.18	45,180,387.14	
December		3,589,787.10	3,589,787.10	39,137,864.14				3,589,787.10	39,137,864.14	
		<u>36,840,024.14</u>	<u>36,840,024.14</u>	<u>501,825,072.19</u>	<u>7.34%</u>	<u>-</u>		<u>36,840,024.14</u>	<u>506,404,023.46</u>	<u>7.27%</u>

Benefits (non-balanced only)

	<u>Recorded</u>		<u>Total Recorded</u>	<u>P&B Base</u>	<u>Percent</u> <u>Before Adi</u>	<u>Expense</u> <u>Adjustments*</u>	<u>Base</u> <u>Adjustments**</u>	<u>Expense Less</u> <u>Adjustments</u>	<u>Base Less</u> <u>Adjustments</u>	<u>Percent</u> <u>After Adi</u>
	<u>Expense - Labor</u>	<u>Expense - Non-Labor</u>								
January	22,915.17	5,626,412.53	5,649,327.70	27,501,714.45				5,649,327.70	27,501,714.45	
February	23,818.12	5,325,034.63	5,348,852.75	22,413,037.70			(4,573,219.23)	5,348,852.75	26,986,256.93	
March	28,813.31	6,261,116.60	6,289,929.91	33,470,480.75				6,289,929.91	33,470,480.75	
April	28,092.30	5,210,907.81	5,239,000.11	28,521,716.50				5,239,000.11	28,521,716.50	
2 May	24,923.53	5,166,635.50	5,191,559.03	30,215,225.40				5,191,559.03	30,215,225.40	
0 June	21,545.29	5,949,035.76	5,970,581.05	32,513,494.65				5,970,581.05	32,513,494.65	
1 July	21,316.06	5,418,746.30	5,440,062.36	30,422,096.15				5,440,062.36	30,422,096.15	
0 August	27,003.68	5,763,424.11	5,790,427.79	33,909,944.50				5,790,427.79	33,909,944.50	
September	20,845.06	6,265,448.91	6,286,293.97	31,144,686.84				6,286,293.97	31,144,686.84	
October	24,120.58	5,033,773.77	5,057,894.35	32,405,368.47				5,057,894.35	32,405,368.47	
November	22,600.25	5,481,093.40	5,503,693.65	32,254,421.63				5,503,693.65	32,254,421.63	
December	21,048.57	7,320,486.98	7,341,535.55	27,318,299.72				7,341,535.55	27,318,299.72	
	<u>287,041.92</u>	<u>68,822,116.30</u>	<u>69,109,158.22</u>	<u>362,090,486.77</u>	<u>19.09%</u>	<u>-</u>		<u>69,109,158.22</u>	<u>366,663,706.00</u>	<u>18.85%</u>

WORKPAPER TITLE SDG&E 2010 Actual Overhead
WITNESS Cheryl Shepherd

Workers' Compensation

	<u>Recorded</u>			<u>WC Base</u>	<u>Percent Before Adj</u>	<u>Expense Adjustments*</u>	<u>Base Adjustments**</u>	<u>Expense Less Adjustments</u>	<u>Base Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>	<u>Total Recorded Expense</u>							
January	16,920.44	888,010.74	904,931.18	27,502,803.00		582,060.00		322,871.18	27,502,803.00	
February	17,797.62	255,520.15	273,317.77	22,413,061.00			(4,573,219.13)	273,317.77	26,986,280.13	
March	19,373.26	398,991.90	418,365.16	33,470,484.00				418,365.16	33,470,484.00	
April	22,459.26	(191,422.87)	(168,963.61)	28,521,755.00				(168,963.61)	28,521,755.00	
2 May	15,231.25	433,075.53	448,306.78	30,215,290.00				448,306.78	30,215,290.00	
0 June	16,083.62	358,097.21	374,180.83	32,513,524.00				374,180.83	32,513,524.00	
1 July	15,352.12	689,353.20	704,705.32	30,422,111.00				704,705.32	30,422,111.00	
0 August	17,391.82	362,649.90	380,041.72	33,909,995.00				380,041.72	33,909,995.00	
September	15,015.63	382,818.50	397,834.13	31,145,693.00				397,834.13	31,145,693.00	
October	17,904.91	(26,769.69)	(8,864.78)	32,406,757.00				(8,864.78)	32,406,757.00	
November	16,319.17	365,315.24	381,634.41	32,255,985.00				381,634.41	32,255,985.00	
December	13,587.59	1,032,824.99	1,046,412.58	27,316,566.00		(775,759.00)		1,822,171.58	27,316,566.00	
	203,436.69	4,948,464.80	5,151,901.49	362,094,024.00	1.42%	(193,699.00)		5,345,600.49	366,667,243.13	1.46%

Public Liability / Property Damage

	<u>Recorded</u>			<u>PLPD Base</u>	<u>Percent Before Adj</u>	<u>Expense Adjustments*</u>	<u>Base Adjustments**</u>	<u>Expense Less Adjustments</u>	<u>Base Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>	<u>Total Recorded Expense</u>							
January	36,340.15	246,575.22	282,915.37	26,877,238.00		(319,524.00)		602,439.37	26,877,238.00	
February	33,282.18	2,947,575.09	2,980,857.27	21,775,524.25			(4,573,219.13)	2,980,857.27	26,348,743.38	
March	40,781.14	826,868.41	867,649.55	32,637,001.25				867,649.55	32,637,001.25	
April	36,336.50	1,251,711.02	1,288,047.52	27,518,372.25				1,288,047.52	27,518,372.25	
2 May	34,029.60	1,139,579.53	1,173,609.13	29,479,554.40				1,173,609.13	29,479,554.40	
0 June	27,922.44	863,831.96	891,754.40	31,891,540.20				891,754.40	31,891,540.20	
1 July	27,528.58	130,380.18	157,908.76	29,658,434.60				157,908.76	29,658,434.60	
0 August	30,085.35	888,270.33	918,355.68	33,068,937.00				918,355.68	33,068,937.00	
September	23,730.44	1,789,539.19	1,813,269.63	30,406,459.71				1,813,269.63	30,406,459.71	
October	28,362.04	(505,773.14)	(477,411.10)	31,536,641.43				(477,411.10)	31,536,641.43	
November	35,052.14	801,351.40	836,403.54	32,870,331.20				836,403.54	32,870,331.20	
December	16,818.27	730,714.29	747,532.56	26,709,979.60		(148,726.00)		896,258.56	26,709,979.60	
	370,268.83	11,110,623.48	11,480,892.31	354,430,013.89	3.24%	(468,250.00)		11,949,142.31	359,003,233.02	3.33%

Purchased Services and Materials

	<u>Recorded</u>			<u>Purchasing Base</u>	<u>Percent Before Adj</u>	<u>Expense Adjustments*</u>	<u>Base Adjustments**</u>	<u>Expense Less Adjustments</u>	<u>Base Less Adjustments</u>	<u>Percent After Adj</u>
	<u>Recorded Expense - Labor</u>	<u>Expense - Non-Labor</u>	<u>Total Recorded Expense</u>							
January	231,184.54	18,999.05	250,183.59	47,750,640.00				250,183.59	47,750,640.00	
February	223,390.44	107,817.73	331,208.17	65,882,090.00				331,208.17	65,882,090.00	
March	296,079.70	121,658.93	417,738.63	91,873,630.00				417,738.63	91,873,630.00	
April	256,763.46	288,219.57	544,983.03	70,014,470.00				544,983.03	70,014,470.00	
2 May	267,034.31	98,308.58	365,342.89	75,833,630.00				365,342.89	75,833,630.00	
0 June	253,367.24	58,528.63	311,895.87	110,228,920.00				311,895.87	110,228,920.00	
1 July	253,616.19	132,217.54	385,833.73	83,355,010.00				385,833.73	83,355,010.00	
0 August	254,910.13	77,293.99	332,204.12	100,703,080.00				332,204.12	100,703,080.00	
September	249,241.12	89,615.43	338,856.55	105,565,350.00				338,856.55	105,565,350.00	
October	271,677.68	65,217.97	336,895.65	133,058,840.00				336,895.65	133,058,840.00	
November	282,019.73	95,494.36	377,514.09	110,700,270.00				377,514.09	110,700,270.00	
December	232,610.25	445,023.47	677,633.72	173,823,970.00				677,633.72	173,823,970.00	
	3,071,894.79	1,598,395.25	4,670,290.04	1,168,789,900.00	0.40%	-		4,670,290.04	1,168,789,900.00	0.40%

WORKPAPER TITLE SDG&E 2010 Actual Overhead
WITNESS Cheryl Shepherd

Administrative and General

	<u>Recorded</u>		<u>Total Recorded</u>	<u>A&G Base</u>	<u>Percent</u>	<u>Expense</u>	<u>Base</u>	<u>Expense Less</u>	<u>Base Less</u>	<u>Percent</u>
	<u>Expense - Labor</u>	<u>Expense - Non-Labor</u>	<u>Expense</u>		<u>Before Adj</u>	<u>Adjustments*</u>	<u>Adjustments**</u>	<u>Adjustments</u>	<u>Adjustments</u>	<u>After Adj</u>
January	416,264.26	868,714.45	1,284,978.71	40,623,634.50				1,284,978.71	40,623,634.50	
February	405,278.66	692,288.92	1,097,567.58	51,422,786.00				1,097,567.58	51,422,786.00	
March	562,727.19	1,526,653.37	2,089,380.56	63,306,590.50				2,089,380.56	63,306,590.50	
April	469,261.16	621,482.85	1,090,744.01	55,061,233.00				1,090,744.01	55,061,233.00	
2 May	583,715.19	564,122.93	1,147,838.12	55,523,757.67				1,147,838.12	55,523,757.67	
0 June	471,653.36	1,184,375.55	1,656,028.91	82,734,672.50				1,656,028.91	82,734,672.50	
1 July	532,638.95	473,983.02	1,006,621.97	67,948,245.50				1,006,621.97	67,948,245.50	
0 August	153,094.71	817,846.03	970,940.74	81,900,306.50				970,940.74	81,900,306.50	
September	603,274.52	1,166,011.91	1,769,286.43	77,453,787.00				1,769,286.43	77,453,787.00	
October	522,441.93	749,734.86	1,272,176.79	120,220,280.00				1,272,176.79	120,220,280.00	
November	537,360.15	767,635.52	1,304,995.67	88,351,779.00				1,304,995.67	88,351,779.00	
December	425,010.05	3,552,081.31	3,977,091.36	126,242,127.00				3,977,091.36	126,242,127.00	
	<u>5,682,720.13</u>	<u>12,984,930.72</u>	<u>18,667,650.85</u>	<u>910,789,199.17</u>	2.05%	-		<u>18,667,650.85</u>	<u>910,789,199.17</u>	2.05%

Incentive Compensation Plan

2	2010 Target ICP Rate for Management Employees (15.00%)	15.00%	
0	Gross up by 1-VS rate (1 - VS rate of 15.67% = 84.33%) - Productivity Factor	84.33%	
1			
n	Gross up for direct labor loading base (15% / 84.33%)	<u>17.79%</u>	17.79%

WORKPAPER TITLE Annual Escalation Rates and Factors
WITNESS Cheryl Shepherd

		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
% Change												
<u>Cost Category</u>	<u>Escalation Factor</u>											
Gas Transmission - Capital	Gas Transmission Plant	1.48%	-0.08%	1.80%	3.81%	3.85%	2.62%	2.24%	2.85%	2.59%	2.90%	3.04%
Gas Distribution - Capital	Gas Distribution Plant	2.72%	1.65%	3.27%	3.14%	2.28%	1.44%	1.58%	2.04%	2.34%	2.46%	2.26%
Gas General Plant - Capital	Total Gas Plant	3.93%	1.36%	2.90%	4.25%	2.91%	1.26%	1.37%	2.13%	2.51%	2.64%	2.40%
O&M (Company Labor)	Gas Utility Labor O&M	1.82%	2.61%	2.27%	2.38%	2.55%	2.72%	2.64%	2.51%	2.44%	2.38%	2.41%
O&M (Non-Labor)	Gas Utility O&M Non-Labor	3.01%	2.63%	2.68%	2.61%	2.92%	2.58%	2.41%	2.40%	2.35%	2.29%	2.33%
Factor (2011 Base)												
<u>Cost Category</u>	<u>Escalation Factor</u>											
Gas Transmission - Capital	Gas Transmission Plant	1.0000	0.9992	1.0171	1.0559	1.0966	1.1253	1.1506	1.1833	1.2140	1.2492	1.2872
Gas Distribution - Capital	Gas Distribution Plant	1.0000	1.0165	1.0497	1.0827	1.1074	1.1233	1.1411	1.1643	1.1916	1.2208	1.2484
Gas General Plant - Capital	Total Gas Plant	1.0000	1.0136	1.0431	1.0874	1.1191	1.1331	1.1487	1.1731	1.2025	1.2343	1.2639
O&M (Company Labor)	Gas Utility Labor O&M	1.0000	1.0261	1.0494	1.0744	1.1018	1.1317	1.1616	1.1908	1.2198	1.2489	1.2789
O&M (Non-Labor)	Gas Utility O&M Non-Labor	1.0000	1.0263	1.0538	1.0813	1.1129	1.1416	1.1691	1.1972	1.2253	1.2534	1.2826

Factors shown above are from escalation indices published in the IHS Global Insight 1st Quarter 2011 Utility Cost Forecast

WORKPAPER TITLE
SoCalGas Loaded and Escalated Costs
WITNESS
Cheryl Shepherd

(\$ millions)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Pipeline Replacement												
Capital - Distribution - Company Labor	-	9.28	15.66	16.15	16.51	-	-	-	-	-	-	58
Capital - Distribution- Non-Labor	-	74.23	216.59	223.40	228.49	-	-	-	-	-	-	743
Capital - Transmission Company Labor	-	2.77	3.75	3.89	4.04	-	-	-	-	-	-	14
Capital - Transmission Non-Labor	-	14.50	39.45	40.96	42.53	-	-	-	-	-	-	137
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Testing												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	1.81	2.47	2.53	2.60	-	-	-	-	-	-	9
O&M - Non-Labor	-	36.89	50.51	51.82	53.34	-	-	-	-	-	-	193
In-Line Inspection												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	2.04	2.78	2.84	2.92	-	-	-	-	-	-	11
O&M - Non-Labor	-	10.82	14.82	15.21	15.65	-	-	-	-	-	-	57
Remote Control and Automatic Shutoff Valves												
Capital - Distribution - Company Labor	-	1.91	1.97	2.70	2.76	2.80	2.85	1.68	1.52	1.56	1.60	21
Capital - Distribution- Non-Labor	-	3.96	4.08	6.80	7.66	8.48	7.81	5.88	5.26	5.39	5.52	61
Capital - Transmission Company Labor	-	4.85	5.27	5.81	6.04	5.86	5.99	6.16	6.32	6.55	6.83	60
Capital - Transmission Non-Labor	-	19.77	22.30	24.76	25.72	24.69	25.25	25.97	26.64	27.68	29.07	252
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	0.02	0.13	0.97	1.18	1.26	1.34	1.43	1.51	1.60	1.69	11
O&M - Non-Labor	-	0.06	0.13	0.22	0.36	0.72	1.52	1.64	1.66	1.79	1.92	10

*Numbers may not add due to rounding

WORKPAPER TITLE
SoCalGas Loaded and Escalated Costs
WITNESS
Cheryl Shepherd

(\$ millions)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Mitigation of Pre-1946 Construction Methods												
Capital - Distribution - Company Labor	-	-	-	-	-	13.55	13.76	14.04	14.37	14.72	15.05	85
Capital - Distribution- Non-Labor	-	-	-	-	-	77.73	78.96	80.57	82.46	84.48	86.39	491
Capital - Transmission Company Labor	-	2.51	5.11	5.30	5.51	9.41	9.62	9.90	8.49	8.74	9.00	74
Capital - Transmission Non-Labor	-	28.60	58.22	60.44	62.77	106.49	108.88	111.97	65.95	67.87	69.93	741
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Technology Enhancements												
Capital - Distribution - Company Labor	-	-	0.03	0.07	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0
Capital - Distribution- Non-Labor	-	-	0.22	0.44	0.23	0.23	0.23	0.24	0.24	0.25	0.26	2
Capital - Transmission Company Labor	-	0.31	0.41	0.52	0.45	0.16	0.16	0.17	0.17	0.18	0.18	3
Capital - Transmission Non-Labor	-	4.76	5.47	6.33	6.09	1.57	1.60	1.65	1.69	1.74	1.79	33
Capital - Plant Company Labor	-	4.00	4.97	1.02	0.02	-	0.22	-	-	-	-	10
Capital - Plant Non-Labor	-	8.96	9.72	0.02	0.00	-	1.28	1.17	-	-	-	21
O&M - Company Labor	-	0.50	0.49	0.92	0.92	0.86	0.90	0.94	0.99	1.03	1.08	9
O&M - Non-Labor	-	0.01	0.04	0.34	0.39	0.41	0.43	0.46	0.48	0.50	0.53	4
Enterprise Asset Management System												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	0.82	-	-	-	-	-	-	-	-	-	1
O&M - Non-Labor	-	5.89	-	-	-	-	-	-	-	-	-	6
Interim Safety Enhancement Measures												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	0.34	0.35	0.25	0.19	0.13	-	-	-	-	-	-	1
O&M - Non-Labor	5.81	4.11	0.06	0.05	0.03	-	-	-	-	-	-	10

*Numbers may not add due to rounding

WORKPAPER TITLE
SoCalGas Loaded and Escalated Costs
WITNESS
Cheryl Shepherd

(\$ millions)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Implementation Costs												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	0.74	-	-	-	-	-	-	-	-	-	1
O&M - Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Total												
Capital - Distribution - Company Labor	-	11.19	17.66	18.92	19.31	16.38	16.64	15.76	15.93	16.32	16.69	165
Capital - Distribution- Non-Labor	-	78.19	220.89	230.65	236.37	86.45	87.01	86.69	87.97	90.13	92.16	1,297
Capital - Transmission Company Labor	-	10.44	14.53	15.53	16.04	15.43	15.78	16.23	14.98	15.46	16.02	150
Capital - Transmission Non-Labor	-	67.63	125.45	132.49	137.11	132.75	135.73	139.59	94.28	97.29	100.80	1,163
Capital - Plant Company Labor	-	4.00	4.97	1.02	0.02	-	0.22	-	-	-	-	10
Capital - Plant Non-Labor	-	8.96	9.72	0.02	0.00	-	1.28	1.17	-	-	-	21
O&M - Company Labor	0.34	6.28	6.12	7.46	7.74	2.11	2.24	2.37	2.50	2.63	2.76	43
O&M - Non-Labor	5.81	57.79	65.55	67.64	69.78	1.13	1.96	2.10	2.14	2.29	2.45	279
Total Capital	-	180.40	393.22	398.62	408.85	251.01	256.66	259.44	213.16	219.19	225.66	2,806
Total O&M	6.15	64.07	71.68	75.10	77.52	3.25	4.20	4.47	4.64	4.92	5.21	321
Total	6.15	244.47	464.90	473.72	486.37	254.26	260.86	263.91	217.80	224.11	230.88	3,127

*Numbers may not add due to rounding

WORKPAPER TITLE
SDG&E Loaded and Escalated Costs
WITNESS
Cheryl Shepherd

(\$ millions)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Pipeline Replacement												
Capital - Distribution - Company Labor	-	1.61	3.12	3.21	3.29	-	-	-	-	-	-	11
Capital - Distribution- Non-Labor	-	18.90	56.57	58.35	59.68	-	-	-	-	-	-	193
Capital - Transmission Company Labor	-	1.06	1.08	1.12	1.16	4.74	4.84	4.98	-	-	-	19
Capital - Transmission Non-Labor	-	3.30	2.97	3.08	3.20	119.38	122.05	125.53	-	-	-	379
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Testing												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	0.00	0.01	0.01	0.01	-	-	-	0.85	-	-	1
O&M - Non-Labor	-	0.05	0.07	0.07	0.07	-	-	-	11.88	-	-	12
In-Line Inspection												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	-	-	0.76	-	-	-	-	-	-	-	1
O&M - Non-Labor	-	-	-	4.22	-	-	-	-	-	-	-	4
Remote Control and Automatic Shutoff Valves												
Capital - Distribution - Company Labor	-	0.90	1.16	1.31	1.34	1.11	1.13	1.15	1.15	1.18	1.20	12
Capital - Distribution- Non-Labor	-	2.90	3.96	4.55	4.65	3.69	3.74	3.82	3.79	3.88	3.97	39
Capital - Transmission Company Labor	-	0.43	0.43	0.50	0.52	0.48	0.49	0.51	0.52	0.53	0.55	5
Capital - Transmission Non-Labor	-	1.81	1.84	2.18	2.26	2.04	2.08	2.14	2.20	2.26	2.33	21
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	0.00	0.09	0.30	0.32	0.34	0.35	0.37	0.39	0.40	0.42	3
O&M - Non-Labor	-	0.02	0.05	0.09	0.10	0.09	0.11	0.13	0.14	0.16	0.18	1

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WORKPAPER TITLE
SDG&E Loaded and Escalated Costs
WITNESS
Cheryl Shepherd

(\$ millions)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Mitigation of Pre-1946 Construction Methods												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Technology Enhancements												
Capital - Distribution - Company Labor	-	-	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Capital - Distribution- Non-Labor	-	-	0.03	0.06	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0
Capital - Transmission Company Labor	-	0.04	0.05	0.07	0.06	0.02	0.02	0.02	0.02	0.02	0.02	0
Capital - Transmission Non-Labor	-	0.63	0.73	0.84	0.81	0.21	0.21	0.22	0.23	0.23	0.24	4
Capital - Plant Company Labor	-	0.52	0.64	0.13	0.00	-	0.03	-	-	-	-	1
Capital - Plant Non-Labor	-	1.19	1.29	0.00	0.00	-	0.17	0.16	-	-	-	3
O&M - Company Labor	-	0.07	0.06	0.12	0.12	0.11	0.12	0.12	0.13	0.14	0.14	1
O&M - Non-Labor	-	0.00	0.01	0.05	0.05	0.06	0.06	0.06	0.07	0.07	0.07	0
Enterprise Asset Management System												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	0.05	-	-	-	-	-	-	-	-	-	0
O&M - Non-Labor	-	0.39	-	-	-	-	-	-	-	-	-	0
Interim Safety Enhancement Measures												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	0.01	0.01	0.01	0.01	0.01	-	-	-	-	-	-	0
O&M - Non-Labor	0.87	0.52	0.00	0.00	0.00	-	-	-	-	-	-	1

*Numbers may not add due to rounding

WORKPAPER TITLE
SDG&E Loaded and Escalated Costs
WITNESS
Cheryl Shepherd

(\$ millions)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Implementation Costs												
Capital - Distribution - Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Distribution- Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Transmission Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Company Labor	-	-	-	-	-	-	-	-	-	-	-	-
Capital - Plant Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
O&M - Company Labor	-	0.10	-	-	-	-	-	-	-	-	-	0
O&M - Non-Labor	-	-	-	-	-	-	-	-	-	-	-	-
Total												
Capital - Distribution - Company Labor	-	2.52	4.28	4.53	4.63	1.12	1.13	1.16	1.15	1.18	1.21	23
Capital - Distribution- Non-Labor	-	21.80	60.56	62.95	64.36	3.72	3.78	3.85	3.82	3.91	4.00	233
Capital - Transmission Company Labor	-	1.53	1.57	1.69	1.74	5.24	5.36	5.51	0.54	0.56	0.57	24
Capital - Transmission Non-Labor	-	5.74	5.54	6.10	6.27	121.62	124.35	127.89	2.42	2.49	2.57	405
Capital - Plant Company Labor	-	0.52	0.64	0.13	0.00	-	0.03	-	-	-	-	1
Capital - Plant Non-Labor	-	1.19	1.29	0.00	0.00	-	0.17	0.16	-	-	-	3
O&M - Company Labor	0.01	0.24	0.17	1.20	0.46	0.45	0.47	0.49	1.36	0.54	0.56	6
O&M - Non-Labor	0.87	0.98	0.13	4.43	0.23	0.15	0.17	0.19	12.09	0.23	0.25	20
Total Capital	-	33.30	73.88	75.41	77.00	131.69	134.81	138.56	7.93	8.14	8.35	689
Total O&M	0.89	1.21	0.30	5.63	0.69	0.60	0.64	0.68	13.45	0.77	0.81	26
Total	0.89	34.51	74.18	81.04	77.69	132.29	135.45	139.24	21.38	8.91	9.16	715

*Numbers may not add due to rounding

WORKPAPER TITLE SoCalGas Annual Revenue Requirements Associated with Capital and O&M Costs
WITNESS Cheryl Shepherd

(\$ millions)

	<u>Total</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenue Requirement	9,421.37	6.37	57.91	100.49	182.58	247.01	233.95	266.30	296.51	325.83	350.43	375.87
PV of Revenue Requirement	2,565.76	5.86	49.04	78.29	130.89	162.94	142.00	148.74	152.39	154.09	152.49	150.50
FF&U:	159.84	0.11	0.98	1.70	3.10	4.19	3.97	4.52	5.03	5.53	5.95	6.38
O&M:	321.19	6.15	64.07	71.68	75.10	77.52	3.25	4.20	4.47	4.64	4.92	5.21
Working Cash:	5.33	0.11	1.15	1.11	1.26	1.31	0.01	0.07	0.07	0.08	0.08	0.09
Depreciation:	4,135.24	-	-	7.24	21.05	32.42	44.07	50.68	55.02	59.00	64.62	70.57
Return on Common:	2,020.34	-	-	9.06	29.00	48.71	68.40	78.58	88.62	98.49	105.43	112.34
Return on Preferred:	120.06	-	-	0.54	1.72	2.89	4.06	4.67	5.27	5.85	6.27	6.68
Return On Debt:	1,234.88	-	-	5.54	17.73	29.77	41.81	48.03	54.16	60.20	64.44	68.67
Federal Taxes:	596.69	-	(6.62)	1.38	21.99	32.17	43.73	48.11	53.05	57.81	61.76	65.96
State Taxes:	278.71	-	(1.67)	0.05	4.64	6.32	8.19	8.38	9.10	9.88	10.63	11.69
Property Taxes:	549.08	-	-	2.20	7.00	11.71	16.47	19.08	21.71	24.36	26.32	28.29

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>
Revenue Requirement	396.61	380.50	367.20	353.92	340.74	327.59	314.48	301.50	288.79	276.40	264.33	252.62
PV of Revenue Requirement	146.12	129.00	114.55	101.59	90.00	79.62	70.33	62.04	54.68	48.16	42.38	37.27
FF&U:	6.73	6.46	6.23	6.00	5.78	5.56	5.34	5.11	4.90	4.69	4.48	4.29
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	(0.00)	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)	0.00	-	-
Depreciation:	76.83	76.53	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27
Return on Common:	119.49	113.88	108.34	102.92	97.59	92.32	87.10	81.97	76.98	72.16	67.49	63.01
Return on Preferred:	7.10	6.77	6.44	6.12	5.80	5.49	5.18	4.87	4.57	4.29	4.01	3.74
Return On Debt:	73.04	69.61	66.22	62.91	59.65	56.43	53.24	50.10	47.05	44.10	41.25	38.51
Federal Taxes:	70.27	65.86	63.08	59.95	56.86	53.80	50.77	47.80	44.93	42.14	39.46	36.87
State Taxes:	12.83	12.02	12.18	12.25	12.23	12.11	11.91	11.62	11.28	10.89	10.45	9.95
Property Taxes:	30.32	29.38	28.44	27.50	26.56	25.62	24.68	23.74	22.80	21.86	20.92	19.98

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WORKPAPER TITLE SoCalGas Annual Revenue Requirements Associated with Capital and O&M Costs
WITNESS Cheryl Shepherd

(\$ millions)

	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>
Revenue Requirement	241.43	231.19	222.06	213.69	205.76	198.08	190.59	183.32	176.16	169.08	162.12	154.85
PV of Revenue Requirement	32.77	28.88	25.52	22.60	20.02	17.74	15.70	13.90	12.29	10.85	9.58	8.42
FF&U:	4.10	3.92	3.77	3.63	3.49	3.36	3.23	3.11	2.99	2.87	2.75	2.63
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27
Return on Common:	58.76	54.84	51.25	47.97	44.89	41.93	39.05	36.26	33.56	30.92	28.30	25.69
Return on Preferred:	3.49	3.26	3.05	2.85	2.67	2.49	2.32	2.15	1.99	1.84	1.68	1.53
Return On Debt:	35.92	33.52	31.33	29.32	27.44	25.63	23.87	22.16	20.51	18.90	17.30	15.70
Federal Taxes:	34.43	32.26	30.36	28.56	26.82	25.13	23.49	21.90	20.33	18.79	17.31	15.72
State Taxes:	9.42	9.02	8.88	8.88	8.91	8.94	8.97	9.01	9.00	8.92	8.87	8.63
Property Taxes:	19.04	18.10	17.16	16.22	15.28	14.33	13.39	12.45	11.51	10.57	9.63	8.69

	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	<u>2054</u>	<u>2055</u>	<u>2056</u>	<u>2057</u>
Revenue Requirement	147.40	140.07	132.88	126.03	119.28	112.46	105.40	98.17	91.05	83.92	76.80	69.68
PV of Revenue Requirement	7.37	6.45	5.63	4.91	4.28	3.71	3.20	2.74	2.34	1.98	1.67	1.40
FF&U:	2.50	2.38	2.25	2.14	2.02	1.91	1.79	1.67	1.54	1.42	1.30	1.18
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27
Return on Common:	23.07	20.46	17.84	15.23	12.61	10.00	7.38	4.77	2.15	(0.46)	(3.08)	(5.69)
Return on Preferred:	1.37	1.22	1.06	0.90	0.75	0.59	0.44	0.28	0.13	(0.03)	(0.18)	(0.34)
Return On Debt:	14.10	12.50	10.91	9.31	7.71	6.11	4.51	2.91	1.32	(0.28)	(1.88)	(3.48)
Federal Taxes:	14.13	12.64	11.20	9.84	8.44	6.95	5.37	3.80	2.31	0.82	(0.67)	(2.16)
State Taxes:	8.20	7.79	7.47	7.40	7.49	7.58	7.52	7.31	7.10	6.89	6.69	6.49
Property Taxes:	7.75	6.81	5.87	4.93	3.99	3.05	2.11	1.17	0.23	(0.71)	(1.65)	(2.59)

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WORKPAPER TITLE SoCalGas Annual Revenue Requirements Associated with Capital and O&M Costs
WITNESS Cheryl Shepherd

(\$ millions)

	<u>2058</u>	<u>2059</u>	<u>2060</u>	<u>2061</u>	<u>2062</u>	<u>2063</u>	<u>2064</u>	<u>2065</u>	<u>2066</u>	<u>2067</u>	<u>2068</u>	<u>2069</u>
Revenue Requirement	62.39	54.98	47.65	40.31	32.97	25.63	18.29	10.95	(39.71)	(112.13)	(121.39)	(133.72)
PV of Revenue Requirement	1.15	0.93	0.74	0.58	0.44	0.31	0.20	0.11	(0.38)	(0.98)	(0.97)	(0.99)
FF&U:	1.06	0.93	0.81	0.68	0.56	0.43	0.31	0.19	(0.67)	(1.90)	(2.06)	(2.27)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	76.27	76.27	76.27	76.27	76.27	76.27	76.27	76.27	73.49	66.00	56.42	45.06
Return on Common:	(8.31)	(10.92)	(13.54)	(16.15)	(18.77)	(21.38)	(24.00)	(26.61)	(28.24)	(27.17)	(23.82)	(19.36)
Return on Preferred:	(0.49)	(0.65)	(0.80)	(0.96)	(1.12)	(1.27)	(1.43)	(1.58)	(1.68)	(1.61)	(1.42)	(1.15)
Return On Debt:	(5.08)	(6.68)	(8.27)	(9.87)	(11.47)	(13.07)	(14.67)	(16.27)	(17.26)	(16.60)	(14.56)	(11.83)
Federal Taxes:	(3.71)	(5.26)	(6.75)	(8.24)	(9.73)	(11.23)	(12.72)	(14.21)	(49.17)	(101.12)	(104.65)	(111.66)
State Taxes:	6.18	5.76	5.35	4.94	4.52	4.11	3.70	3.28	(5.83)	(20.40)	(23.41)	(26.42)
Property Taxes:	(3.53)	(4.47)	(5.41)	(6.35)	(7.29)	(8.24)	(9.18)	(10.12)	(10.34)	(9.32)	(7.90)	(6.09)

	<u>2070</u>	<u>2071</u>	<u>2072</u>	<u>2073</u>	<u>2074</u>	<u>2075</u>	<u>2076</u>	<u>2077</u>	<u>2078</u>	<u>2079</u>
Revenue Requirement	(56.38)	(69.00)	(68.13)	(70.14)	(71.65)	(63.13)	(10.01)	(17.97)	2.29	(0.13)
PV of Revenue Requirement	(0.38)	(0.43)	(0.39)	(0.37)	(0.35)	(0.28)	(0.04)	(0.07)	0.01	(0.00)
FF&U:	(0.96)	(1.17)	(1.16)	(1.19)	(1.22)	(1.07)	(0.17)	(0.30)	0.04	(0.00)
O&M:	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-
Depreciation:	38.44	31.69	25.07	18.30	11.34	5.31	2.72	-	-	-
Return on Common:	(15.89)	(13.81)	(11.50)	(8.95)	(6.10)	(3.08)	(1.21)	(0.43)	(0.00)	(0.00)
Return on Preferred:	(0.94)	(0.82)	(0.68)	(0.53)	(0.36)	(0.18)	(0.07)	(0.03)	-	-
Return On Debt:	(9.71)	(8.44)	(7.03)	(5.47)	(3.73)	(1.88)	(0.74)	(0.26)	(0.00)	(0.00)
Federal Taxes:	(50.20)	(58.70)	(55.95)	(55.84)	(55.63)	(48.57)	(7.43)	(13.34)	2.05	(0.11)
State Taxes:	(11.73)	(13.16)	(13.16)	(13.71)	(14.31)	(13.08)	(2.81)	(3.62)	0.20	(0.01)
Property Taxes:	(5.39)	(4.58)	(3.72)	(2.74)	(1.65)	(0.57)	(0.31)	(0.00)	(0.00)	(0.00)

*Numbers may not add due to rounding

WORKPAPER TITLE SDG&E Annual Revenue Requirements Associated with Capital and O&M Costs
WITNESS Cheryl Shepherd

(\$ millions)

	<u>Total</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenue Requirement	2,428.69	0.92	0.35	5.19	24.53	30.73	44.15	64.43	83.69	116.82	100.32	98.77
PV of Revenue Requirement	613.94	0.85	0.30	4.07	17.77	20.54	27.21	36.64	43.90	56.53	44.79	40.68
FF&U:	54.84	0.02	0.01	0.12	0.55	0.69	1.00	1.45	1.89	2.64	2.27	2.23
O&M:	25.67	0.89	1.21	0.30	5.63	0.69	0.60	0.64	0.68	13.45	0.77	0.81
Working Cash:	0.44	0.02	0.02	0.01	0.10	0.01	0.01	0.01	0.01	0.24	0.00	0.01
Depreciation:	863.97	-	0.03	1.13	3.39	5.35	7.61	10.82	13.80	16.87	17.05	17.26
Return on Common:	601.50	-	0.08	1.71	5.55	9.31	13.67	20.42	27.08	33.75	32.69	31.63
Return on Preferred:	46.10	-	0.01	0.13	0.43	0.71	1.05	1.57	2.08	2.59	2.51	2.42
Return On Debt:	281.23	-	0.04	0.80	2.59	4.36	6.39	9.55	12.66	15.78	15.28	14.79
Federal Taxes:	289.04	-	(0.86)	0.50	4.06	6.09	8.73	12.64	16.22	20.12	19.00	18.76
State Taxes:	93.69	-	(0.22)	0.08	0.91	1.31	1.82	2.43	2.72	3.15	2.64	2.82
Property Taxes:	172.20	-	0.02	0.40	1.32	2.22	3.27	4.90	6.55	8.24	8.12	8.01

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>
Revenue Requirement	96.04	92.67	89.48	86.36	83.22	80.07	76.91	73.72	70.47	67.21	64.04	61.15
PV of Revenue Requirement	36.49	32.48	28.93	25.76	22.90	20.33	18.01	15.93	14.04	12.36	10.86	9.57
FF&U:	2.17	2.09	2.02	1.95	1.88	1.81	1.74	1.66	1.59	1.52	1.45	1.38
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	(0.00)	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)	0.00	(0.00)	-	-	-
Depreciation:	17.49	17.45	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41
Return on Common:	30.66	29.25	27.89	26.54	25.20	23.87	22.53	21.21	19.88	18.57	17.30	16.15
Return on Preferred:	2.35	2.24	2.14	2.03	1.93	1.83	1.73	1.63	1.52	1.42	1.33	1.24
Return On Debt:	14.34	13.68	13.04	12.41	11.78	11.16	10.54	9.92	9.30	8.68	8.09	7.55
Federal Taxes:	18.18	17.29	16.49	15.70	14.91	14.13	13.34	12.55	11.76	10.97	10.23	9.57
State Taxes:	2.96	3.00	3.05	3.09	3.11	3.10	3.08	3.02	2.91	2.75	2.58	2.42
Property Taxes:	7.90	7.67	7.45	7.22	7.00	6.77	6.55	6.32	6.10	5.87	5.65	5.42

*Numbers may not add due to rounding

WORKPAPER TITLE SDG&E Annual Revenue Requirements Associated with Capital and O&M Costs
WITNESS Cheryl Shepherd

(\$ millions)

	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>
Revenue Requirement	58.67	56.56	54.68	52.91	51.21	49.83	48.63	47.33	45.72	43.91	42.23	40.54
PV of Revenue Requirement	8.47	7.53	6.72	6.00	5.35	4.81	4.33	3.88	3.46	3.07	2.72	2.41
FF&U:	1.32	1.28	1.23	1.19	1.16	1.13	1.10	1.07	1.03	0.99	0.95	0.92
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41
Return on Common:	15.18	14.36	13.65	12.98	12.33	11.69	11.05	10.41	9.78	9.15	8.53	7.90
Return on Preferred:	1.16	1.10	1.05	0.99	0.94	0.90	0.85	0.80	0.75	0.70	0.65	0.61
Return On Debt:	7.10	6.72	6.38	6.07	5.76	5.46	5.17	4.87	4.57	4.28	3.99	3.70
Federal Taxes:	9.02	8.56	8.15	7.77	7.40	7.14	6.86	6.49	6.02	5.54	5.19	4.82
State Taxes:	2.28	2.17	2.07	1.98	1.91	2.04	2.35	2.66	2.76	2.66	2.57	2.47
Property Taxes:	5.20	4.97	4.74	4.52	4.29	4.07	3.84	3.62	3.39	3.17	2.94	2.72

	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	<u>2054</u>	<u>2055</u>	<u>2056</u>	<u>2057</u>
Revenue Requirement	38.84	37.15	35.50	33.94	32.40	30.85	29.19	27.47	25.79	24.11	22.42	20.65
PV of Revenue Requirement	2.13	1.88	1.66	1.46	1.29	1.13	0.99	0.86	0.74	0.64	0.55	0.47
FF&U:	0.88	0.84	0.80	0.77	0.73	0.70	0.66	0.62	0.58	0.54	0.51	0.47
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.41	17.38
Return on Common:	7.28	6.65	6.03	5.40	4.77	4.15	3.52	2.90	2.27	1.64	1.02	0.39
Return on Preferred:	0.56	0.51	0.46	0.41	0.37	0.32	0.27	0.22	0.17	0.13	0.08	0.03
Return On Debt:	3.40	3.11	2.82	2.52	2.23	1.94	1.65	1.35	1.06	0.77	0.48	0.18
Federal Taxes:	4.46	4.09	3.74	3.42	3.08	2.72	2.32	1.92	1.56	1.20	0.83	0.42
State Taxes:	2.37	2.27	2.19	2.19	2.22	2.26	2.23	2.13	2.04	1.95	1.86	1.75
Property Taxes:	2.49	2.27	2.04	1.82	1.59	1.36	1.14	0.91	0.69	0.46	0.24	0.01

*Numbers may not add due to rounding

WORKPAPER TITLE

SDG&E Annual Revenue Requirements Associated with Capital and O&M Costs

WITNESS

Cheryl Shepherd

(\$ millions)

	<u>2058</u>	<u>2059</u>	<u>2060</u>	<u>2061</u>	<u>2062</u>	<u>2063</u>	<u>2064</u>	<u>2065</u>	<u>2066</u>	<u>2067</u>	<u>2068</u>	<u>2069</u>
Revenue Requirement	18.77	17.00	15.21	12.76	3.56	(0.08)	(4.17)	0.81	(0.63)	(1.35)	(1.88)	(11.58)
PV of Revenue Requirement	0.39	0.33	0.27	0.21	0.05	(0.00)	(0.05)	0.01	(0.01)	(0.01)	(0.02)	(0.10)
FF&U:	0.42	0.38	0.34	0.29	0.08	(0.00)	(0.09)	0.02	(0.01)	(0.03)	(0.04)	(0.26)
O&M:	-	-	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation:	17.28	17.18	17.06	16.69	13.62	10.45	7.14	7.07	6.99	6.92	6.92	6.27
Return on Common:	(0.22)	(0.84)	(1.44)	(2.03)	(2.45)	(2.65)	(2.72)	(2.85)	(3.10)	(3.34)	(3.59)	(3.63)
Return on Preferred:	(0.02)	(0.06)	(0.11)	(0.16)	(0.19)	(0.20)	(0.21)	(0.22)	(0.24)	(0.26)	(0.28)	(0.28)
Return On Debt:	(0.10)	(0.39)	(0.67)	(0.95)	(1.14)	(1.24)	(1.27)	(1.33)	(1.45)	(1.56)	(1.68)	(1.70)
Federal Taxes:	(0.01)	(0.37)	(0.74)	(1.43)	(5.34)	(5.05)	(5.27)	(1.07)	(1.82)	(1.94)	(1.98)	(8.99)
State Taxes:	1.63	1.52	1.41	1.19	(0.08)	(0.39)	(0.75)	0.27	0.16	0.12	0.10	(1.72)
Property Taxes:	(0.21)	(0.43)	(0.64)	(0.85)	(0.94)	(0.99)	(0.99)	(1.08)	(1.17)	(1.25)	(1.34)	(1.28)

	<u>2070</u>	<u>2071</u>	<u>2072</u>	<u>2073</u>	<u>2074</u>	<u>2075</u>	<u>2076</u>	<u>2077</u>	<u>2078</u>	<u>2079</u>
Revenue Requirement	(25.71)	(24.05)	(23.60)	0.96	(2.03)	(1.88)	(1.82)	(1.81)	(1.77)	0.23
PV of Revenue Requirement	(0.20)	(0.18)	(0.16)	0.01	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	0.00
FF&U:	(0.58)	(0.54)	(0.53)	0.02	(0.05)	(0.04)	(0.04)	(0.04)	(0.04)	0.01
O&M:	-	-	-	-	-	-	-	-	-	-
Working Cash:	-	-	-	-	-	-	-	-	-	-
Depreciation:	4.52	2.71	0.82	0.69	0.55	0.42	0.28	0.14	-	-
Return on Common:	(3.08)	(2.11)	(1.01)	(0.41)	(0.35)	(0.28)	(0.21)	(0.13)	(0.05)	(0.00)
Return on Preferred:	(0.24)	(0.16)	(0.08)	(0.03)	(0.03)	(0.02)	(0.02)	(0.01)	(0.00)	-
Return On Debt:	(1.44)	(0.99)	(0.47)	(0.19)	(0.16)	(0.13)	(0.10)	(0.06)	(0.02)	(0.00)
Federal Taxes:	(19.30)	(17.73)	(17.42)	1.10	(1.54)	(1.39)	(1.34)	(1.33)	(1.30)	0.20
State Taxes:	(4.64)	(4.66)	(4.74)	(0.08)	(0.35)	(0.35)	(0.34)	(0.35)	(0.36)	0.02
Property Taxes:	(0.94)	(0.57)	(0.16)	(0.14)	(0.11)	(0.09)	(0.06)	(0.03)	-	-

*Numbers may not add due to rounding

WORKPAPER TITLE

SoCalGas Annual Rate Base Balance & Return on Rate Base Associated with Capital Costs

WITNESS

Cheryl Shepherd

(\$ millions)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Plant	-	-	186.02	595.97	1,010.79	1,440.87	1,702.62	1,971.61	2,231.59	2,439.84	2,669.04	2,910.91
Accumulated Depreciation	-	-	(7.24)	(28.28)	(60.70)	(104.77)	(155.45)	(210.48)	(255.96)	(304.94)	(374.67)	(451.47)
Accumulated Deferred Taxes	-	-	(15.93)	(23.64)	(33.30)	(49.06)	(70.02)	(94.77)	(122.61)	(151.65)	(181.55)	(212.74)
Ending Rate Base	-	-	162.85	544.05	916.79	1,287.04	1,477.15	1,666.37	1,853.02	1,983.25	2,112.83	2,246.71
New Investment In-Service	-	-	186.02	409.95	414.82	430.08	261.74	269.00	273.49	223.89	230.06	241.90
Average Rate Base	-	-	174.43	558.43	937.83	1,316.96	1,512.96	1,706.25	1,896.44	2,030.08	2,163.07	2,300.72
Return on Ratebase	-	-	15.14	48.45	81.37	114.27	131.28	148.05	164.55	176.14	187.68	199.63
ROR Proof	0.00%	0.00%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
Plant	2,910.91	2,909.40	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11
Accumulated Depreciation	(527.99)	(602.75)	(677.73)	(754.00)	(830.28)	(906.55)	(982.82)	(1,059.09)	(1,135.36)	(1,211.63)	(1,287.90)	(1,364.17)
Accumulated Deferred Taxes	(244.28)	(273.25)	(300.30)	(325.98)	(350.78)	(374.45)	(395.77)	(414.03)	(429.13)	(441.08)	(449.35)	(451.95)
Ending Rate Base	2,138.64	2,033.39	1,930.08	1,828.12	1,727.05	1,627.12	1,529.52	1,435.00	1,343.63	1,255.40	1,170.86	1,091.99
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	2,192.68	2,086.02	1,981.74	1,879.10	1,777.59	1,677.09	1,578.32	1,482.26	1,389.31	1,299.51	1,213.13	1,131.43
Return on Ratebase	190.25	181.00	171.95	163.04	154.24	145.52	136.95	128.61	120.55	112.75	105.26	98.17
ROR Proof	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>
Plant	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11
Accumulated Depreciation	(1,440.44)	(1,516.71)	(1,592.98)	(1,669.25)	(1,745.52)	(1,821.79)	(1,898.06)	(1,974.33)	(2,050.60)	(2,126.87)	(2,203.14)	(2,279.42)
Accumulated Deferred Taxes	(447.90)	(437.51)	(421.91)	(403.47)	(383.41)	(361.71)	(338.34)	(313.28)	(287.36)	(261.44)	(235.53)	(209.61)
Ending Rate Base	1,019.78	953.89	893.22	835.39	779.18	724.61	671.70	620.50	570.15	519.79	469.44	419.09
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	1,055.88	986.83	923.56	864.31	807.29	751.90	698.16	646.10	595.32	544.97	494.62	444.27
Return on Ratebase	91.62	85.62	80.13	74.99	70.05	65.24	60.58	56.06	51.65	47.29	42.92	38.55
ROR Proof	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

*Numbers may not add due to rounding

WORKPAPER TITLE

SoCalGas Annual Rate Base Balance & Return on Rate Base Associated with Capital Costs

WITNESS

Cheryl Shepherd

(\$ millions)

	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	<u>2054</u>	<u>2055</u>	<u>2056</u>	<u>2057</u>	<u>2058</u>
Plant	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11
Accumulated Depreciation	(2,355.69)	(2,431.96)	(2,508.23)	(2,584.50)	(2,660.77)	(2,737.04)	(2,813.31)	(2,889.58)	(2,965.85)	(3,042.12)	(3,118.39)	(3,194.66)
Accumulated Deferred Taxes	(183.69)	(157.77)	(131.85)	(105.93)	(80.01)	(54.10)	(28.18)	(2.26)	23.66	49.58	75.50	101.42
Ending Rate Base	368.74	318.39	268.03	217.68	167.33	116.98	66.63	16.27	(34.08)	(84.43)	(134.78)	(185.13)
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	393.91	343.56	293.21	242.86	192.51	142.15	91.80	41.45	(8.90)	(59.25)	(109.61)	(159.96)
Return on Ratebase	34.18	29.81	25.44	21.07	16.70	12.33	7.97	3.60	(0.77)	(5.14)	(9.51)	(13.88)
ROR Proof	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

	<u>2059</u>	<u>2060</u>	<u>2061</u>	<u>2062</u>	<u>2063</u>	<u>2064</u>	<u>2065</u>	<u>2066</u>	<u>2067</u>	<u>2068</u>	<u>2069</u>	<u>2070</u>
Plant	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,908.11	2,815.92	2,567.93	2,228.45	1,811.44
Accumulated Depreciation	(3,270.93)	(3,347.20)	(3,423.47)	(3,499.74)	(3,576.01)	(3,652.28)	(3,728.56)	(3,746.73)	(3,571.75)	(3,208.62)	(2,722.52)	(2,248.63)
Accumulated Deferred Taxes	127.33	153.25	179.17	205.09	231.01	256.93	282.85	288.68	259.63	219.66	169.54	149.89
Ending Rate Base	(235.49)	(285.84)	(336.19)	(386.54)	(436.89)	(487.25)	(537.60)	(549.93)	(496.19)	(421.02)	(324.53)	(287.30)
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	(210.31)	(260.66)	(311.01)	(361.37)	(411.72)	(462.07)	(512.42)	(543.77)	(523.06)	(458.60)	(372.78)	(305.92)
Return on Ratebase	(18.25)	(22.62)	(26.99)	(31.35)	(35.72)	(40.09)	(44.46)	(47.18)	(45.38)	(39.79)	(32.34)	(26.54)
ROR Proof	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%

	<u>2071</u>	<u>2072</u>	<u>2073</u>	<u>2074</u>	<u>2075</u>	<u>2076</u>	<u>2077</u>	<u>2078</u>	<u>2079</u>
Plant	1,549.37	1,281.36	1,019.16	751.11	474.96	243.16	124.79	-	-
Accumulated Depreciation	(1,921.19)	(1,582.72)	(1,241.53)	(884.92)	(520.87)	(268.12)	(124.79)	-	-
Accumulated Deferred Taxes	127.34	103.04	75.84	45.39	15.80	8.52	(0.00)	-	-
Ending Rate Base	(244.48)	(198.31)	(146.53)	(88.42)	(30.11)	(16.44)	(0.00)	-	-
New Investment In-Service	-	-	-	-	-	-	-	-	-
Average Rate Base	(265.89)	(221.40)	(172.42)	(117.47)	(59.26)	(23.27)	(8.22)	-	-
Return on Ratebase	(23.07)	(19.21)	(14.96)	(10.19)	(5.14)	(2.02)	(0.71)	-	-
ROR Proof	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	8.68%	0.00%	0.00%

*Numbers may not add due to rounding

WORKPAPER TITLE
SDG&E Annual Rate Base Balance & Return on Rate Base Associated with Capital Costs

WITNESS
Cheryl Shepherd

(\$ millions)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Plant	-	1.50	32.38	106.20	181.31	270.24	407.27	548.28	693.73	699.99	708.40	717.33
Accumulated Depreciation	-	(0.03)	(1.17)	(4.56)	(9.91)	(17.52)	(28.33)	(42.13)	(57.22)	(72.21)	(89.36)	(106.85)
Accumulated Deferred Taxes	-	(0.01)	(0.68)	(1.95)	(3.69)	(6.51)	(11.32)	(19.16)	(29.65)	(41.06)	(51.08)	(59.93)
Ending Rate Base	-	1.45	30.53	99.68	167.72	246.21	367.62	486.98	606.86	586.72	567.96	550.55
New Investment In-Service	-	1.50	30.88	73.82	75.12	88.92	137.03	141.01	147.23	8.32	8.53	8.93
Average Rate Base	-	1.47	31.43	102.01	171.26	251.42	375.43	497.81	620.54	600.95	581.61	563.72
Return on Ratebase	-	0.12	2.64	8.57	14.38	21.12	31.53	41.81	52.12	50.47	48.85	47.35
ROR Proof	0.00%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>
Plant	717.33	717.13	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95
Accumulated Depreciation	(124.29)	(141.50)	(158.75)	(176.16)	(193.57)	(210.98)	(228.40)	(245.81)	(263.22)	(280.63)	(298.05)	(315.46)
Accumulated Deferred Taxes	(67.92)	(75.35)	(82.57)	(89.74)	(96.85)	(103.90)	(110.84)	(117.70)	(124.34)	(129.49)	(131.74)	(130.54)
Ending Rate Base	525.11	500.27	475.64	451.06	426.53	402.07	377.71	353.45	329.39	306.83	287.17	270.96
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	537.83	512.69	487.95	463.35	438.79	414.30	389.89	365.58	341.42	318.11	297.00	279.06
Return on Ratebase	45.17	43.06	40.98	38.92	36.85	34.80	32.75	30.70	28.68	26.72	24.94	23.44
ROR Proof	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>
Plant	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95
Accumulated Depreciation	(332.87)	(350.28)	(367.70)	(385.11)	(402.52)	(419.94)	(437.35)	(454.76)	(472.17)	(489.59)	(507.00)	(524.41)
Accumulated Deferred Taxes	(126.88)	(122.08)	(116.64)	(111.10)	(105.47)	(99.77)	(93.98)	(88.12)	(82.21)	(76.31)	(70.40)	(64.50)
Ending Rate Base	257.21	244.59	232.62	220.75	208.96	197.25	185.62	174.07	162.57	151.06	139.55	128.04
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	264.08	250.90	238.60	226.68	214.85	203.11	191.44	179.85	168.32	156.81	145.31	133.80
Return on Ratebase	22.18	21.07	20.04	19.04	18.05	17.06	16.08	15.11	14.14	13.17	12.20	11.24
ROR Proof	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

*Numbers may not add due to rounding

WORKPAPER TITLE

SDG&E Annual Rate Base Balance & Return on Rate Base Associated with Capital Costs

WITNESS

Cheryl Shepherd

(\$ millions)

	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	<u>2054</u>	<u>2055</u>	<u>2056</u>	<u>2057</u>	<u>2058</u>
Plant	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	716.95	715.46
Accumulated Depreciation	(541.82)	(559.24)	(576.65)	(594.06)	(611.47)	(628.89)	(646.30)	(663.71)	(681.12)	(698.54)	(715.84)	(731.42)
Accumulated Deferred Taxes	(58.59)	(52.69)	(46.78)	(40.88)	(34.98)	(29.07)	(23.17)	(17.26)	(11.36)	(5.45)	0.42	6.20
Ending Rate Base	116.54	105.03	93.52	82.01	70.51	59.00	47.49	35.98	24.48	12.97	1.53	(9.76)
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	122.29	110.78	99.28	87.77	76.26	64.75	53.24	41.74	30.23	18.72	7.25	(4.11)
Return on Ratebase	10.27	9.30	8.34	7.37	6.40	5.44	4.47	3.51	2.54	1.57	0.61	(0.35)
ROR Proof	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

	<u>2059</u>	<u>2060</u>	<u>2061</u>	<u>2062</u>	<u>2063</u>	<u>2064</u>	<u>2065</u>	<u>2066</u>	<u>2067</u>	<u>2068</u>	<u>2069</u>	<u>2070</u>
Plant	711.36	707.01	702.04	686.19	554.20	418.54	276.74	273.64	270.44	267.10	267.10	242.09
Accumulated Depreciation	(744.29)	(756.75)	(767.69)	(758.85)	(630.53)	(494.92)	(360.03)	(363.76)	(367.31)	(370.88)	(365.90)	(315.09)
Accumulated Deferred Taxes	11.95	17.65	23.03	25.28	26.39	26.23	28.57	30.89	33.18	35.53	33.74	24.80
Ending Rate Base	(20.97)	(32.09)	(42.62)	(47.38)	(49.94)	(50.15)	(54.72)	(59.23)	(63.69)	(68.26)	(65.07)	(48.20)
New Investment In-Service	-	-	-	-	-	-	-	-	-	-	-	-
Average Rate Base	(15.37)	(26.53)	(37.36)	(45.00)	(48.66)	(50.04)	(52.43)	(56.97)	(61.46)	(65.98)	(66.66)	(56.63)
Return on Ratebase	(1.29)	(2.23)	(3.14)	(3.78)	(4.09)	(4.20)	(4.40)	(4.79)	(5.16)	(5.54)	(5.60)	(4.76)
ROR Proof	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%

	<u>2071</u>	<u>2072</u>	<u>2073</u>	<u>2074</u>	<u>2075</u>	<u>2076</u>	<u>2077</u>	<u>2078</u>	<u>2079</u>
Plant	174.69	104.65	31.58	26.53	21.39	16.13	10.91	5.58	-
Accumulated Depreciation	(218.88)	(116.78)	(42.12)	(35.31)	(28.22)	(20.89)	(13.43)	(5.58)	-
Accumulated Deferred Taxes	14.88	4.13	3.58	2.98	2.31	1.61	0.84	0.00	-
Ending Rate Base	(29.30)	(8.00)	(6.96)	(5.80)	(4.52)	(3.16)	(1.68)	(0.00)	-
New Investment In-Service	-	-	-	-	-	-	-	-	-
Average Rate Base	(38.75)	(18.65)	(7.48)	(6.38)	(5.16)	(3.84)	(2.42)	(0.84)	-
Return on Ratebase	(3.25)	(1.57)	(0.63)	(0.54)	(0.43)	(0.32)	(0.20)	(0.07)	-
ROR Proof	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	8.40%	0.00%

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