

Company: Southern California Gas Company (U 904 G)
Proceeding: 2028 General Rate Case
Application: A.26-06-____
Exhibit No: (SCG-25-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RAGAN G. REEVES
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
VOLUME 1 OF 1
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA
JUNE 2026



SoCalGas Taxes Index

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

Workbook Description: The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2028 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 2028 cells that can be changed.
3	2028IncomeTaxes	2028 income tax calculation.
4	2027IncomeTaxes	2027 income tax calculation.
5	2026IncomeTaxes	2026 income tax calculation.
6	2025IncomeTaxes	2025 income tax calculation.
7	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
8	2028RMBLMDeptronAdds	2028 RM BLM depreciation calculation on forecasted capital additions.
9	2028StateDepronAdds	2028 State depreciation calculation on forecasted capital additions
10	2027RMBLMDeptronAdds	2027 RM BLM depreciation calculation on forecasted capital additions.
11	2027StateDepronAdds	2027 State depreciation calculation on forecasted capital additions
12	2026RMBLMDeptronAdds	2026 RM BLM depreciation calculation on forecasted capital additions.
13	2026StateDepronAdds	2026 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

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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	2028	Payroll Tax	7.20%

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	2028	Projected 2027	2026	Actual 2025
FEDERAL ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(892,493)	(791,961)	(711,329)	(604,358)
Software Dev Costs	(253,170)	(200,684)	(263,250)	(240,557)
Cost of Removal-Pre '81 Property	(5,675)	(6,958)	(8,807)	(9,610)
Preferred Dividend Deduction	(862)	(862)	(862)	(862)
Disallowed Transportation Fringe Benefits	3,202	3,202	3,202	3,202
Other Deductions and Additions	-	-	-	-
Federal Credits	(704)	(704)	(704)	(1,936)
Federal Credits Addback	82	82	82	82
CCFT				17,605
ITC Amortization	(264)	(360)	(559)	(756)
Amortization of Excess Deferred Taxes (see details below)	(10,713)	(9,911)	(9,108)	(8,306)
Unamortized ITC	3,911	4,175	4,536	5,095
STATE ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(892,493)	(791,961)	(711,329)	(604,358)
Software Dev Costs	(253,170)	(200,684)	(263,250)	(240,557)
Cost of Removal-Pre '81 Property	(59,228)	(72,613)	(91,910)	(138,210)
Preferred Dividend Deduction	-	-	-	-
Other Deductions and Additions	-	-	-	-
State Credits	-	-	-	-
State Credits Addback	-	-	-	-
FEDERAL STATUTORY RATE	21%	21%	21%	21%
STATE STATUTORY RATE	8.84%	8.84%	8.84%	8.84%
STATE RATE - NET OF STATE BENEFIT	6.984%	6.984%	6.984%	6.984%
Percentage of Capitalized Taxes & Interest to AFUDC	72%			
Book to Tax Depreciation Ratio_Fed	71.0%	71.0%	71.0%	71.0%
Payroll Tax Ratio	7.20%	7.20%	7.21%	7.27%
Ad Valorem Tax Ratio	1.5697538%	1.5468549%	1.5239560%	1.5010570%
Taxable CIAC Percentage	79.94%	79.94%	79.94%	
Gross-Up Factor	24.00%	24.00%	24.00%	
ITCCA (CIAC Amortization)	4,401	4,401	4,401	
Forecasted CAC Forfeitures	(25,521)	(25,521)	(25,521)	
ITCCA (CAC Amortization)	2,786	2,786	2,786	
<u>Amortization of Excess Deferred Taxes:</u>				
ARAM on Protected Assets - Excluding Cost of Removal	(14,326)	(13,524)	(12,722)	(11,919)
Additional ARAM from Including Cost of Removal in Book Depreciation	-	-	-	-
Amortization of Cost of Removal Excess Deferred Tax Asset	3,613	3,613	3,613	3,613
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	-	-	-
Total Amortization of Excess Deferred Taxes	(10,713)	(9,911)	(9,108)	(8,306)
Remaining Excess Deferred Taxes to be Amortized	433,470	444,183	454,094	463,202
<u>15-Year Amortization of Software Dev Costs (Beginning in 2022)*</u>				
International SDSW Percentage	28.72%	28.72%	28.72%	28.72%
International Software Dev Costs	(72,720)	(57,644)	(75,615)	(69,097)
Reversal of Amt to be Amortized Over 180 Months	72,720	57,644	75,615	69,097
2022 SW 15-Yr Amortization	(2,587)	(2,587)	(2,587)	(2,587)
2023 SW 15-Yr Amortization	(2,648)	(2,648)	(2,648)	(2,648)
2024 SW 15-Yr Amortization	(3,747)	(3,747)	(3,747)	(3,747)
2025 SW 15-Yr Amortization	(4,606)	(4,606)	(4,606)	(2,303)
2026 SW 15-Yr Amortization	(5,041)	(5,041)	(2,521)	
2027 SW 15-Yr Amortization	(3,843)	(1,921)		
2028 SW 15-Yr Amortization	(2,424)			
Domestic SDSW Percentage	71.28%	71.28%	71.28%	71.28%
Domestic Software Dev Costs Immediately Expensed (Beginning in 2025)	(180,450)	(143,040)	(187,635)	(171,460)
Total Software Dev Costs Deduction	(205,347)	(163,591)	(203,744)	(182,745)

* Note - A half year convention is applied in the first year of amortization

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		2028	
RATEBASE		17,932,543	
ROR	x	7.52%	
Net Operating Income (Return)			1,348,527
RATEBASE		17,932,543	
WACost of Debt	x	2.29%	
Interest		(410,655)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(953,439)	(200,222)	
Fixed Charges - Operating (Interest Expense)	(410,655)	(86,238)	
Deductible Repairs	(892,493)	(187,423)	
Software Dev Costs	(205,347)	(43,123)	
Cost of Removal	(5,675)	(1,192)	
Ad Valorem Tax - Fiscal/Calendar	(11,101)	(2,331)	
Preferred Dividend Deduction	(862)	(181)	
Disallowed Transportation Fringe Benefits	3,202	673	
Credit Addback and Other	82	17	
P/Y CCFT	(3,188)	(669)	
Total Federal Tax Adj. (Deduction)	(2,479,475)		(520,690)
STATE ADJUSTMENTS:			
Tax Depreciation	(1,092,809)	(96,604)	
Fixed Charges - Operating (Interest Expense)	(410,566)	(36,294)	
Deductible Repairs	(892,493)	(78,896)	
Software Dev Costs	(253,170)	(22,380)	
Cost of Removal	(59,228)	(5,236)	
Ad Valorem Tax - Fiscal/Calendar	(11,101)	(981)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(2,719,367)		(240,392)
ADJUSTMENTS:			
ITC Amortization		(264)	
Amortization of Excess Deferred Taxes		(10,713)	
Tax Credits		(704)	
Other			(11,682)
TOTAL			575,764

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	2027	
RATEBASE	16,319,901	
ROR	7.52%	
Net Operating Income (Return)		1,227,257
RATEBASE	16,319,901	
WACost of Debt	2.29%	
Interest	(373,726)	
FEDERAL ADJUSTMENTS:	GROSS	TAX
Tax Depreciation	(789,775)	(165,853)
Fixed Charges - Operating (Interest Expense)	(373,726)	(78,482)
Deductible Repairs	(791,961)	(166,312)
Software Dev Costs	(163,591)	(34,354)
Cost of Removal	(6,958)	(1,461)
Ad Valorem Tax - Fiscal/Calendar	(10,410)	(2,186)
Preferred Dividend Deduction	(862)	(181)
Disallowed Transportation Fringe Benefits	3,202	673
Credit Addback and Other	82	17
P/Y CCFT	4,997	1,049
Total Federal Tax Adj. (Deduction)	(2,129,001)	(447,090)
STATE ADJUSTMENTS:		
Tax Depreciation	(955,120)	(84,433)
Fixed Charges - Operating (Interest Expense)	(373,630)	(33,029)
Deductible Repairs	(791,961)	(70,009)
Software Dev Costs	(200,684)	(17,740)
Cost of Removal	(72,613)	(6,419)
Ad Valorem Tax - Fiscal/Calendar	(10,410)	(920)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(2,404,418)	(212,551)
ADJUSTMENTS:		
ITC Amortization		(360)
Amortization of Excess Deferred Taxes		(9,911)
Tax Credits		(704)
Other		(10,975)
TOTAL		556,640

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	2026	
RATEBASE	15,104,058	
ROR	x 7.52%	
Net Operating Income (Return)		1,135,825
RATEBASE	15,104,058	
WACost of Debt	x 2.29%	
Interest		(345,883)
FEDERAL ADJUSTMENTS:	GROSS	TAX
Tax Depreciation	(768,354)	(161,354)
Fixed Charges - Operating (Interest Expense)	(345,883)	(72,635)
Deductible Repairs	(711,329)	(149,379)
Software Dev Costs	(203,744)	(42,786)
Cost of Removal	(8,807)	(1,849)
Ad Valorem Tax - Fiscal/Calendar	(10,316)	(2,166)
Preferred Dividend Deduction	(862)	(181)
Disallowed Transportation Fringe Benefits	3,202	673
Credit Addback and Other	82	17
P/Y CCFT	(1,907)	(400)
Total Federal Tax Adj. (Deduction)	(2,047,916)	(430,062)
STATE ADJUSTMENTS:		
Tax Depreciation	(889,374)	(78,621)
Fixed Charges - Operating (Interest Expense)	(345,779)	(30,567)
Deductible Repairs	(711,329)	(62,881)
Software Dev Costs	(263,250)	(23,271)
Cost of Removal	(91,910)	(8,125)
Ad Valorem Tax - Fiscal/Calendar	(10,316)	(912)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	(2,311,958)	(204,377)
ADJUSTMENTS:		
ITC Amortization		(559)
Amortization of Excess Deferred Taxes		(9,108)
Tax Credits		(704)
Other		(10,372)
TOTAL		491,013

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	<u>2025</u>	
RATEBASE	13,935,140	
ROR	x 7.49%	
Net Operating Income (Return)		1,043,742
RATEBASE	13,935,140	
WACost of Debt	x 2.11%	
Interest		(294,031)
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>
Tax Depreciation	(721,078)	(151,426)
Fixed Charges - Operating (Interest Expense)	(294,031)	(61,747)
Deductible Repairs	(604,358)	(126,915)
Software Dev Costs	(182,745)	(38,377)
Cost of Removal	(9,610)	(2,018)
Ad Valorem Tax - Fiscal/Calendar	(13,699)	(2,877)
Preferred Dividend Deduction	(862)	(181)
Disallowed Transportation Fringe Benefits	3,202	673
Credit Addback and Other	82	17
P/Y CCFT	17,605	3,697
Total Federal Tax Adj. (Deduction)	<u>(1,805,496)</u>	<u>(379,154)</u>
STATE ADJUSTMENTS:		
Tax Depreciation	(803,594)	(71,038)
Fixed Charges - Operating (Interest Expense)	(293,924)	(25,983)
Deductible Repairs	(604,358)	(53,425)
Software Dev Costs	(240,557)	(21,265)
Cost of Removal	(138,210)	(12,218)
Ad Valorem Tax - Fiscal/Calendar	(13,699)	(1,211)
Preferred Dividend Deduction	-	-
Credit Addback and Other	-	-
Total State Tax Adj. (Deduction)	<u>(2,094,343)</u>	<u>(185,140)</u>
ADJUSTMENTS:		
ITC Amortization		(756)
Amortization of Excess Deferred Taxes		(8,306)
Tax Credits		(1,936)
Other - Credits (Not to include credit addbacks)		<u>(10,999)</u>
TOTAL		<u><u>468,449</u></u>

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Flow-Through Regulatory Federal and State Tax Depreciation on 2026-2028 Capital Additions

Federal Flow-Through Tax Depreciation				
	2025	2026	2027	2028
Vintage 2025 and Prior Depr	721,078	750,034	705,852	697,348
Depr Adj to 2025 VY Assets in 2028				87,497
2026 Additions	-	18,319	67,015	68,265
2027 Additions	-		16,908	71,267
2028 Additions	-			29,061
Total Federal Flow-Through Tax Depreciation	<u>721,078</u>	<u>768,354</u>	<u>789,775</u>	<u>953,439</u>

State Flow-Through Tax Depreciation				
	2025	2026	2027	2028
Vintage 2025 and Prior Depr	803,594	760,356	684,167	621,893
2026 Additions	-	129,018	164,288	154,412
2027 Additions	-		106,665	146,950
2028 Additions	-			169,554
Total State Flow-Through Tax Depreciation	<u>803,594</u>	<u>889,374</u>	<u>955,120</u>	<u>1,092,809</u>

2028 Composite Book Rate	4.44%
2025 Composite Book Rate	4.11%
Change in Rate	0.32%
2025 VY Asset Base in 2028	26,948,935
Deprn Adj to 2025 VY Assets in 2028	87,497

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Property & Acct.	2028 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2028 RM BLM DEPR.	2028 Depreciation For 2028 Additons	$\left(\begin{array}{l} \text{2028 Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{l} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right) /$	2028 Vintage Forecast	=	2028 RM BLM Depr on 2028 Adds
Distribution													
TC 49.21													
376-387	964,406	(31,097)	22,530	(514,542)	0	0	441,298	5,402	11,806	$\left(441,298 - 0 \right) /$	964,406	=	5,402
	964,406	(31,097)	22,530	(514,542)	0	0	441,298	5,402					
Capital Tools													
TC 49.21													
394	23,735	(1,723)	1,248	0	0	0	23,260	1,207	1,232	$\left(23,260 - 0 \right) /$	23,735	=	1,207
	23,735	(1,723)	1,248	0	0	0	23,260	1,207					
Office Furn.													
TC 00.11													
391	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	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	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Computer Equipment													
TC 00.12													
391	86,637	(3,965)	2,873	0	0	0	85,544	790	800	$\left(85,544 - 0 \right) /$	86,637	=	790
	86,637	(3,965)	2,873	0	0	0	85,544	790					
Underground Storage													
TC 49.24													
350, 352-358	321,482	(27,923)	20,230	(58,480)	0	0	255,310	3,666	4,616	$\left(255,310 - 0 \right) /$	321,482	=	3,666
	321,482	(27,923)	20,230	(58,480)	0	0	255,310	3,666					
Transmission													
TC 49.24B													
367-371	581,946	(32,375)	23,456	(319,471)	0	0	253,556	3,113	7,145	$\left(253,556 - 0 \right) /$	581,946	=	3,113
	581,946	(32,375)	23,456	(319,471)	0	0	253,556	3,113					
Buildings													
TC 65													
351, 366, 375, 390	101,235	(7,309)	5,296	0	0	0	99,222	1,060	1,082	$\left(99,222 - 0 \right) /$	101,235	=	1,060
	101,235	(7,309)	5,296	0	0	0	99,222	1,060					
Land Imp													
TC 00.3													
390	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Communication Equipmt													
TC 48.14													
397	45,605	(2,430)	1,761	0	0	0	44,936	57	58	$\left(44,936 - 0 \right) /$	45,605	=	57
	45,605	(2,430)	1,761	0	0	0	44,936	57					
Land&Other													
	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Software													
	583,241	(13,204)	9,567	0	(250,358)	0	329,245	13,766	24,385	$\left(329,245 - 0 \right) /$	583,241	=	13,766
	583,241	(13,204)	9,567	0	(250,358)	0	329,245	13,766					
TOTALS	2,708,287	(120,026)	86,961	(892,493)	(250,358)	0	1,532,370	29,061	51,124				

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STATE DEPRECIATION CALCULATION

METHOD >>>>>>>	150DB 35 Yr	150DB 22 Yr	150DB 22 Yr	200DB 10 Yr	200DB 6 Yr	150DB 35 Yr	150DB 45 Yr	SL 45 Yr	200DB 6 Yr	200DB 6 Yr	SL 3 Yr	Sub- Total	Other	Land	TOTAL
LIFE >>>>>>>		UGS Rights /Trans	Trans RW	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
Asset Class	Distrib														
ADDITIONS	964,406	321,482	581,946	0	0	23,735	0	101,235	45,605	86,637	583,241	2,708,287	0	0	2,708,287
AFUDC	(31,097)	(27,923)	(32,375)	0	0	(1,723)	0	(7,309)	(2,430)	(3,965)	(13,204)	(120,026)	0	0	(120,026)
CAP INT & TAXES	22,530	20,230	23,456	0	0	1,248	0	5,296	1,761	2,873	9,567	86,961	0	0	86,961
REPAIRS	(514,542)	(58,480)	(319,471)	0	0	0	0	0	0	0	0	(892,493)	0	0	(892,493)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(250,358)	(250,358)	0	0	(250,358)
TAX BASIS	441,298	255,310	253,556	0	0	23,260	0	99,222	44,936	85,544	329,245	1,532,370	0	0	1,532,370
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.	12,608	11,606	11,527	0	0	665	0	1,654	7,489	14,258	109,747	169,554			2028
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.	24,496	22,156	22,004	0	0	1,291	0	3,252	12,482	23,763	109,747	219,191			2029
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.	23,098	20,144	20,006	0	0	1,217	0	3,144	8,322	15,842	109,747	201,520			2030
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.	21,778	18,313	18,188	0	0	1,148	0	3,039	5,548	10,561	0	78,575			2031
YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.878%	4.653%	2.981%	2.981%	9.216%	9.216%					
DEPR.	20,534	16,649	16,534	0	0	1,082	0	2,938	4,141	7,884		69,762			2032
YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%					
DEPR.	19,360	15,135	15,031	0	0	1,020	0	2,841	3,313	6,307		63,007			2033
YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%					
DEPR.	18,256	13,759	13,664	0	0	962	0	2,745	2,945	5,607		57,939			2034
YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%					
DEPR.	17,215	12,508	12,422	0	0	907	0	2,654	2,945	5,607		54,258			2035

Property & Acct.	2027 INVEST. FORECAST						2027 RM BLM DEPR.	2028 RM BLM DEPR.	2027 Depreciation For 2027 Additions	2027 Tax Investment Forecast	Other Basis Adjustments	2027 Vintage Forecast	2027 RM BLM Depn on 2027 Accts.	2028 Depreciation For 2027 Additions	2027 Tax Investment Forecast	Other Basis Adjustments	2027 Vintage Forecast	2028 RM BLM Depn on 2027 Accts.
	2027 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.												
Distribution																		
TC 49.21																		
376-387	853,820	(20,729)	15,019	(473,423)	0	0	374,686	4,306	11,973	9,813	{ 374,686 - 0 }	853,820 = 4,306	27,284	{ 374,686 - 0 }	0	853,820 = 11,973		
	853,820	(20,729)	15,019	(473,423)	0	0	374,686	4,306	11,973									
Capital Tools																		
TC 49.21																		
394	14,839	(948)	687	0	0	0	14,578	294	2,066	299	{ 14,578 - 0 }	14,839 = 294	2,103	{ 14,578 - 0 }	0	14,839 = 2,066		
	14,839	(948)	687	0	0	0	14,578	294	2,066									
Office Furn.																		
TC 00.11																		
391	0	0	0	0	0	0	0	0	0	19	{ 0 - 0 }	0 = 0	47	{ 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									
Computer Equipment																		
TC 00.12																		
391	72,692	(3,460)	2,507	0	0	0	71,739	2,238	14,049	2,268	{ 71,739 - 0 }	72,692 = 2,238	14,236	{ 71,739 - 0 }	0	72,692 = 14,049		
	72,692	(3,460)	2,507	0	0	0	71,739	2,238	14,049									
Underground Storage																		
TC 49.24																		
350-352-358	255,476	(19,925)	14,436	(40,384)	0	0	209,602	2,892	9,218	3,525	{ 209,602 - 0 }	255,476 = 2,892	11,235	{ 209,602 - 0 }	0	255,476 = 9,218		
	255,476	(19,925)	14,436	(40,384)	0	0	209,602	2,892	9,218									
Transmission																		
TC 49.24B																		
367-371	463,875	(27,595)	19,993	(278,154)	0	0	178,119	1,749	5,360	4,555	{ 178,119 - 0 }	463,875 = 1,749	13,958	{ 178,119 - 0 }	0	463,875 = 5,360		
	463,875	(27,595)	19,993	(278,154)	0	0	178,119	1,749	5,360									
Buildings																		
TC 69																		
351-396-375-390	75,838	(4,964)	3,596	0	0	0	74,470	1,021	1,990	1,040	{ 74,470 - 0 }	75,838 = 1,021	2,027	{ 74,470 - 0 }	0	75,838 = 1,990		
	75,838	(4,964)	3,596	0	0	0	74,470	1,021	1,990									
Land Imp																		
TC 00.3																		
350	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 Equipment																		
TC 48.14																		
397	41,968	(1,816)	1,316	0	0	0	41,468	58	6,273	58	{ 41,468 - 0 }	41,968 = 58	6,349	{ 41,468 - 0 }	0	41,968 = 6,273		
	41,968	(1,816)	1,316	0	0	0	41,468	58	6,273									
Land&Other																		
	4,820	0	0	0	0	0	4,820	0	0	0	{ 4,820 - 0 }	4,820 = 0	0	{ 4,820 - 0 }	0	4,820 = 0		
	4,820	0	0	0	0	0	4,820	0	0									
Software																		
	536,206	(28,134)	20,383	0	(355,030)	0	173,426	4,350	20,338	13,449	{ 173,426 - 0 }	536,206 = 4,350	62,862	{ 173,426 - 0 }	0	536,206 = 20,338		
	536,206	(28,134)	20,383	0	(355,030)	0	173,426	4,350	20,338									
TOTALS	2,319,534	(107,571)	77,937	(791,961)	(355,030)	0	1,142,908	16,908	71,267	35,927			140,121					

Property & Acct	2026		Cap		FMV		2026		2026		2026		2026		2026		2026		2026		2026		2026	
	WV	CA	Int	Res	Other	INVEST	RM BLM	RM BLM	Depreciation	2026 Tax	Other	2026	BLM Depn	Depreciation	2026 Tax	Other	2026	BLM Depn	Depreciation	2026 Tax	Other	2026	BLM Depn	
Distribution TC 49 21	686,415	(20,000)	21,736	(399,914)	0	0	280,236	3,343	5,195	8,905	8,211	{ 280,236 - 0 }	686,415 + 3,343	20,131	{ 280,236 - 0 }	686,415 + 3,343	21,908	{ 280,236 - 0 }	686,415 + 3,343	20,131	{ 280,236 - 0 }	686,415 + 3,343	21,908	
Capital Gain TC 49 21	686,415	(20,000)	21,736	(399,914)	0	0	280,236	3,343	5,195	8,905														
Office Furn. TC 60 301	29,008	(2,733)	1,987	0	0	0	29,185	300	1,179	2,705	300	{ 29,185 - 0 }	29,008 + 300	1,210	{ 29,185 - 0 }	29,008 + 300	2,775	{ 29,185 - 0 }	29,008 + 300	1,210	{ 29,185 - 0 }	29,008 + 300	2,775	
Data Equip TC 60 301	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 60 301	8,073	(150)	109	0	0	0	8,031	310	1,973	1,973	310	{ 8,031 - 0 }	8,073 + 310	1,581	{ 8,031 - 0 }	8,073 + 310	1,981	{ 8,031 - 0 }	8,073 + 310	1,581	{ 8,031 - 0 }	8,073 + 310	1,981	
Underground Storage TC 69 301	300,889	(74,034)	54,073	(38,160)	0	0	250,718	4,002	11,217	12,847	4,915	{ 250,718 - 0 }	300,889 + 4,002	13,473	{ 250,718 - 0 }	300,889 + 4,002	15,431	{ 250,718 - 0 }	300,889 + 4,002	13,473	{ 250,718 - 0 }	300,889 + 4,002	15,431	
Transmission TC 69 301	383,206	(83,530)	46,021	(273,222)	0	0	324,485	941	2,537	2,783	1,808	{ 324,485 - 0 }	383,206 + 941	10,513	{ 324,485 - 0 }	383,206 + 941	11,531	{ 324,485 - 0 }	383,206 + 941	10,513	{ 324,485 - 0 }	383,206 + 941	11,531	
Buildings TC 69 301	277,721	(25,807)	18,697	0	0	0	270,612	2,416	9,375	7,438	2,479	{ 270,612 - 0 }	277,721 + 2,416	9,822	{ 270,612 - 0 }	277,721 + 2,416	7,633	{ 270,612 - 0 }	277,721 + 2,416	9,822	{ 270,612 - 0 }	277,721 + 2,416	7,633	
Land Imp TC 69 301	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 Equipment TC 69 301	53,993	(5,794)	4,923	0	0	0	52,122	898	6,216	5,209	930	{ 52,122 - 0 }	53,993 + 898	6,430	{ 52,122 - 0 }	53,993 + 898	5,446	{ 52,122 - 0 }	53,993 + 898	6,430	{ 52,122 - 0 }	53,993 + 898	5,446	
Land/Other	7	0	0	0	0	0	7	0	0	0	0	{ 7 - 0 }	7 + 0	0	{ 7 - 0 }	7 + 0	0	{ 7 - 0 }	7 + 0	0	{ 7 - 0 }	7 + 0	0	
Software	489,771	(24,780)	29,189	0	0	0	394,473	5,911	26,723	20,710	11,028	{ 394,473 - 0 }	489,771 + 5,911	44,467	{ 394,473 - 0 }	489,771 + 5,911	49,405	{ 394,473 - 0 }	489,771 + 5,911	44,467	{ 394,473 - 0 }	489,771 + 5,911	49,405	
TOTALS	2,281,283	(238,416)	177,736	(1,133,000)	(210,716)	0	1,209,297	9,319	47,013	39,205	13,247		1,173,502	113,146		1,173,502	113,146		1,173,502	113,146		1,173,502	113,146	

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STATE DEPRECIATION CALCULATION

METHOD >>>>>>	200DB 35 Yr	200DB 22 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 35 Yr	150DB 45 Yr	150DB 45 Yr	200DB 6 Yr	200DB 6 Yr	SL 3 Yr					
LIFE >>>>>>		UGS Rights /Trans	Trans RW	Office Furn	Data Hndng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub- Total	Other	Land	TOTAL	
Asset Class																
ADDITIONS	688,415	350,869	383,206	0	0	29,938	0	277,721	53,993	8,073	489,771	2,281,986	0	7	2,281,993	
AFUDC	(30,000)	(74,634)	(63,520)	0	0	(2,733)	0	(25,807)	(6,794)	(150)	(34,780)	(238,419)	0	0	(238,419)	
CAP INT & TAXES	21,736	54,073	46,021	0	0	1,980	0	18,697	4,923	109	25,199	172,738	0	0	172,738	
REPAIRS	(399,914)	(38,192)	(273,222)	0	0	0	0	0	0	0	0	(711,329)	0	0	(711,329)	
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(215,716)	(215,716)	0	0	(215,716)	
TAX BASIS	280,236	292,116	92,485	0	0	29,185	0	270,612	52,122	8,031	264,473	1,289,260	0	7	1,289,267	
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.	8,006	13,280	4,204	0	0	834	0	4,511	8,687	1,339	88,157	129,018		2026		
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.	15,556	25,350	8,026	0	0	1,620	0	8,871	14,478	2,231	88,157	164,288		2027		
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.	14,668	23,048	7,297	0	0	1,528	0	8,576	9,652	1,487	88,157	154,412		2028		
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.	13,830	20,954	6,634	0	0	1,440	0	8,289	6,435	992	0	58,573		2029		
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.	13,039	19,049	6,031	0	0	1,358	0	8,013	4,804	740		53,034		2030		
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.	12,294	17,317	5,483	0	0	1,280	0	7,748	3,843	592		48,556		2031		
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.	11,593	15,742	4,984	0	0	1,207	0	7,488	3,416	526		44,957		2032		
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.	10,932	14,311	4,531	0	0	1,138	0	7,239	3,416	526		42,093		2033		

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	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Gas Plant in Service	25,208,676	27,128,161	29,243,132	31,294,437
Materials & Supplies	136,567	138,065	138,449	137,961
Plant in Service per Books	25,345,243	27,266,226	29,381,581	31,432,398
Taxable Percentage (Note 1)	97.36%	97.36%	97.36%	97.36%
Taxable Plant in Service	24,676,337	26,546,622	28,606,149	30,602,841
Reserve for Depreciation per Books	10,276,568	10,955,567	11,856,430	12,713,203
Total Reserve for Depreciation	10,276,568	10,955,567	11,856,430	12,713,203
Taxable Percentage (Note 1)	83.07%	83.07%	83.07%	83.07%
Taxable Reserve for Depreciation	8,536,417	9,100,439	9,848,758	10,560,452
Historical Cost less Depreciation	16,139,920	17,446,183	18,757,391	20,042,389
Deferred Income Taxes	1,579,461	1,626,549	1,597,896	1,627,892
Taxable Percentage (Note 2)	115.83%	115.83%	115.83%	115.83%
100% Deferred Tax Reserve	1,829,566	1,884,111	1,850,921	1,885,666
HCLD Less 100% of DTR	14,310,354	15,562,072	16,906,471	18,156,724
Adjustment for Income Approach Valuation (Note 3)	94.49%	94.49%	94.49%	94.49%
Assessed Value - Unitary	13,521,200	14,703,891	15,974,152	17,155,459
Non-Unitary Percentage	0.52%	0.52%	0.52%	0.52%
Assessed Value - Non-Unitary	69,898	76,012	82,579	88,685
Total Assessed Value	13,591,098	14,779,903	16,056,731	17,244,145
Net Assessed Value	13,591,098	14,779,903	16,056,731	17,244,145
Average Tax Rate (Note 4)	1.501057%	1.523956%	1.546855%	1.569754%
Fiscal Year Ad Valorem Taxes	204,010	225,239	248,374	270,691
Misc. Ad Valorem Taxes (Note 5)	357	357	357	357
Total Fiscal Year Ad Valorem Taxes	204,367	225,597	248,732	271,048
Less:				
Non-Operating Taxes	243	243	243	243
Tax on Montebello Storage Facility (Non-Utility)	372	372	372	372
Other Than Tax Exp.	258	258	258	258
Fiscal Year Capitalized Tax on CWIP	13,038	12,807	14,263	15,477
Fiscal Year Ad Valorem Tax Expense - Operating	190,457	211,917	233,596	254,698
2nd Installment of Prior Year Tax Billed (April)	88,577	101,747	112,362	123,929
1st Installment of Current Year Tax Billed (December)	101,747	112,362	123,929	135,088
Less: Calendar Year Capitalized Tax on CWIP	13,567	12,508	13,105	15,421
Calendar Year Ad Valorem Tax Exp - Operating	176,758	201,601	223,186	243,597
Income Tax Adjustment	(13,699)	(10,316)	(10,410)	(11,101)

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 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SCG's assessed value.

Note 4 - Tax rate inflated by .025% / year based on average tax rate inflation from 2019 to 2024.

Note 5 - Taxes paid directly to special districts including Nevada tax for Data Center.

Ad Valorem Tax Rate Inflation

	<u>Rate</u>
A 2024/2025 Average Tax Rate	1.4781581%
B 2019/2020 Average Tax Rate	1.3636636%
C 5 Year Increase (A - B)	0.1144946%
D Average Increase (C / 5)	0.0228989%
Estimated 2025/2026 Average Tax Rate	1.5010570%
Estimated 2026/2027 Average Tax Rate	1.5239560%
Estimated 2027/2028 Average Tax Rate	1.5468549%
Estimated 2028/2029 Average Tax Rate	1.5697538%

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O&M Payroll Taxes

	Nominal\$
2025 O&M Payroll	665,043
2025 Ratio (Payroll tax/Payroll)	7.27%
2025 O&M Payroll Taxes	48,349
2026 O&M Labor Excl. Reassignment	719,197
2026 Shared O&M Labor	47,338
2026 Ratio	7.21%
2026 O&M Payroll Taxes	55,267
2027 O&M Labor Excl. Reassignment	754,655
2027 Shared O&M Labor	49,836
2027 Ratio	7.20%
2027 O&M Payroll Taxes	57,923
2028 O&M Labor Excl. Reassignment	791,935
2028 Shared O&M Labor	52,612
2028 Ratio	7.20%
2028 O&M Payroll Taxes	60,807

Capital Payroll Taxes:

	Nominal\$
2026 Capital Labor	300,783
2026 Non-Shared Labor O&M Reassigned to Capital	65,886
2026 Shared Labor O&M Reassigned to Capital	1,426
Total 2026 Capital Labor	368,095
2026 Ratio	7.21%
2026 Capital Payroll Taxes	26,540
2027 Capital Labor	323,282
2027 Non-Shared Labor O&M Reassigned to Capital	70,352
2027 Shared Labor O&M Reassigned to Capital	1,455
Total 2027 Capital Labor	395,089
2027 Ratio	7.20%
2027 Capital Payroll Taxes	28,446
2028 Capital Labor	374,185
2028 Non-Shared Labor O&M Reassigned to Capital	74,305
2028 Shared Labor O&M Reassigned to Capital	1,615
Total 2028 Capital Labor	450,105
2028 Ratio	7.20%
2028 Capital Payroll Taxes	32,408

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Southern California Gas Company
2028 General Rate Case - Application
Composite Payroll Tax Rate

	2025	2026	2027	2028
Social Security Tax				
SS Wage Base	176,100	184,500	190,800	198,900
SS Wages	1,097,347,500	1,143,602,438	1,186,469,022	1,231,114,028
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	68,035,545	70,903,351	73,561,079	76,329,070
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	1,206,936,277	1,256,265,278	1,304,318,907	1,351,965,424
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	17,500,576	18,215,847	18,912,624	19,603,499
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	62,356,742	62,593,621	62,603,784	62,613,130
FUI Tax Rate	1.80%	0.60%	0.60%	0.60%
FUI Taxes	1,122,421	375,562	375,623	375,679
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	62,356,742	62,593,621	62,603,784	62,613,130
CA-SUI Tax Rate	1.60%	1.60%	1.60%	1.60%
CA-SUI Taxes	997,708	1,001,498	1,001,661	1,001,810
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	62,357	62,594	62,604	62,613
Total Employer Payroll Tax	87,718,607	90,558,852	93,913,591	97,372,671
Medicare Wages	1,206,936,277	1,256,265,278	1,304,318,907	1,351,965,424
Composite Rate	7.27%	7.21%	7.20%	7.20%

SoCalGas Deferred Taxes Index

WORKBOOK NAME: [taxSCGDeferred.xlsx](#)

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 2025, 2026, 2027, & 2028
2	2028DEFTAXES	Calculation of 2028 weighted average deferred taxes
3	2027DEFTAXES	Calculation of 2027 weighted average deferred taxes
4	2026DEFTAXES	Calculation of 2026 weighted average deferred taxes
5	2025DEFTAXES	Calculation of 2025 weighted average deferred taxes
6	RMFEDTAXDepr	Summary page - Ratemaking Federal depreciation
7	2028RMFedDepronAddls	Ratemaking Fed depreciation calculation on 2028 capital additions
8	2027RMFedDepronAddls	Ratemaking Fed depreciation calculation on 2027 capital additions
9	2026RMFedDepronAddls	Ratemaking Fed depreciation calculation on 2026 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 2026-2028
20	2028DefTaxesShServ	Calculation of 2028 Shared Services weighted average deferred taxes
21	2027DefTaxesShServ	Calculation of 2027 Shared Services weighted average deferred taxes
22	2026DefTaxesShServ	Calculation of 2026 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	2028RMFedDepronAddlsShServ	Ratemaking Fed (Area 97) Shared Services depreciation on 2028 capital additions
26	2028RMBLMDDepronAddlsShServ	Ratemaking BLM Shared Services depreciation on 2028 capital additions
27	2027RMFedDepronAddlsShServ	Ratemaking Fed Shared Services depreciation on 2027 capital additions
28	2027RMBLMDDepronAddlsShServ	Ratemaking BLM Shared Services depreciation on 2027 capital additions
29	2026RMFedDepronAddlsShServ	Ratemaking Fed Shared Services depreciation on 2026 capital additions
30	2026RMBLMDDepronAddlsShServ	Ratemaking BLM Shared Services depreciation on 2026 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

SoCalGas
Total Deferred Taxes

	DR (CR)
Weighted Average Deferred Tax Balance - 2025	(1,135,650)
Weighted Average Deferred Tax Balance - 2026	(1,160,577)
Weighted Average Deferred Tax Balance - 2027	(1,154,637)
Weighted Average Deferred Tax Balance - 2028	(1,189,285)

SoCalGas
2028 Deferred Taxes

	<u>2028</u>
DEFERRED TAX BALANCE @ 12/31/2027	(1,183,708)
RM BLM 2028 Depr on 2025 and Prior Vintages	784,845
RM Fed Tax 2028 Depr on 1981-2025 Vintages	<u>504,218</u>
	280,630
	<u>21%</u>
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	58,932
	<u>6,567</u>
2028 FORECASTED CAPITAL ADDITIONS	2,708,287
2028 RM BLM DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	168,593
2028 RM FED TAX DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	<u>500,944</u>
	(332,351)
TAX RATE	<u>21%</u>
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(69,794)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2025 ADJUSTMENTS	(69,794)
86 TRA - CAPITALIZED INTEREST	18,940
OTHER ADJUSTMENTS	<u>(32,306)</u>
DEFERRED TAX BALANCE @ 12/31/2028	<u>(1,201,368)</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,189,285)

NET OPERATING LOSS

	<u>2028</u>	<u>CA TI / NOL</u>
BOOK INCOME BEFORE TAXES	1,382,835	1,382,835
ADD BACK DEPRECIATION	<u>1,312,894</u>	<u>1,312,894</u>
BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,695,728	2,695,728
FEDERAL ADJUSTMENTS		
FED ADJ OTHER THAN INTEREST AND PY CCFT	(2,055,642)	(2,308,811)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(411,563)	(411,474)
PY CCFT	(3,388)	
ADD BACK BLM TAX DEPRECIATION	963,438	
SUBTRACT TAX DEPRECIATION (BONUS)	<u>(1,005,160)</u>	<u>94,035</u>
TOTAL FEDERAL TAX ADJUSTMENTS	(2,532,314)	(2,626,250)
FEDERAL TAXABLE INCOME/(LOSS)	163,414	69,479
FEDERAL TAX RATE	21%	<u>6.98%</u>
TAX LIABILITY / (UN-UTILIZED DTA)	34,317	4,852
UN-UTILIZED DTA CARRIED BACK TO 2026	0	
UN-UTILIZED DTA CARRIED BACK TO 2027	0	
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(27,454)	(4,852)
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	<u>(43,490)</u>	<u>(115,190)</u>
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(43,490)	(115,190)
FEDERAL TAX DEPRECIATION:		
DEPRECIATION ON PRE-2026 VINTAGES	(504,218)	94,035
DEPRECIATION ON 2026 ADDITIONS	(160,191)	
DEPRECIATION ON 2027 ADDITIONS	(160,878)	
DEPRECIATION ON 2028 CAPITAL ADDITIONS	<u>(179,875)</u>	
TOTAL TAX DEPRECIATION	(1,005,160)	94,035

	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	
jan	(2,019)	0.9153	(1,848)	335	(1,183,708)
feb	(2,019)	0.8306	(1,677)	304	(1,185,556)
mar	(2,019)	0.7541	(1,522)	276	(1,188,756)
apr	(2,019)	0.6694	(1,351)	245	(1,190,107)
may	(2,019)	0.5874	(1,186)	215	(1,191,293)
jun	(2,019)	0.5027	(1,015)	184	(1,192,308)
jul	(2,019)	0.4208	(849)	154	(1,193,157)
aug	(2,019)	0.3361	(678)	123	(1,193,836)
sep	(2,019)	0.2514	(507)	92	(1,194,343)
oct	(2,019)	0.1694	(342)	62	(1,194,855)
nov	(2,019)	0.0847	(171)	31	(1,194,856)
dec	(2,019)	0.0027	(6)	1	(1,194,862)
Prorated additions			(11,154)		
Beginning of year balance			<u>(1,183,708)</u>		
Prorated end of year balance			(1,194,862)		
Average			<u>(1,189,285)</u>		

SoCalGas
2027 Deferred Taxes

	2027
DEFERRED TAX BALANCE @ 12/31/2026	(1,143,802)
RM BLM 2027 Depr on 2025 and Prior Vintages	705,852
RM Fed Tax 2027 Depr on 1981-2025 Vintages	555,805
	150,247
	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	31,552
	7,033
2027 FORECASTED CAPITAL ADDITIONS	2,314,714
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	83,923
2027 RM FED TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	288,528
TAX RATE	(204,604)
	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR / (CR.)	(42,967)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2025 ADJUSTMENTS	(42,967)
86 TRA - CAPITALIZED INTEREST	17,752
OTHER ADJUSTMENTS	(53,276)
DEFERRED TAX BALANCE @ 12/31/2027	(1,183,708)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,154,637)

NET OPERATING LOSS

	2027	CA TI / NOL
BOOK INCOME BEFORE TAXES	1,288,283	1,288,283
ADD BACK DEPRECIATION	1,155,600	1,155,600
BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,443,884	2,443,884
FEDERAL ADJUSTMENTS		
FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,700,552)	(2,031,097)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(374,563)	(374,465)
PY CCFT	4,942	
ADD BACK BLM TAX DEPRECIATION	789,775	100,711
SUBTRACT TAX DEPRECIATION (BONUS)	(844,132)	(844,132)
TOTAL FEDERAL TAX ADJUSTMENTS	(2,184,557)	(2,304,650)
FEDERAL TAXABLE INCOME(LOSS)	259,326	139,033
FEDERAL TAX RATE	21%	5.98%
TAX LIABILITY / (UN-UTILIZED DTA)	54,459	9,710
UN-UTILIZED DTA CARRIED BACK TO 2025	0	0
UN-UTILIZED DTA CARRIED BACK TO 2026	0	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(43,567)	(9,710)
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	(70,943)	(120,042)
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(70,943)	(120,042)
FEDERAL TAX DEPRECIATION:		
DEPRECIATION ON PRE-2026 VINTAGES	(555,605)	100,711
DEPRECIATION ON 2026 ADDITIONS	(173,218)	
DEPRECIATION ON 2027 ADDITIONS	(115,308)	
TOTAL TAX DEPRECIATION	(844,132)	100,711

	a	b =	c = a x b	d =	e
	Mthly Avg of CY defg	# of days in yrs / d	weighted avg per mo	days left in yr	(1,143,802)
jan	(3,912)	0.9178	(3,590)	335	(1,147,392)
feb	(3,912)	0.8329	(3,258)	304	(1,150,650)
mar	(3,912)	0.7562	(2,958)	276	(1,153,608)
apr	(3,912)	0.6712	(2,626)	245	(1,156,234)
may	(3,912)	0.5850	(2,304)	215	(1,158,538)
jun	(3,912)	0.5041	(1,972)	184	(1,160,510)
jul	(3,912)	0.4219	(1,650)	154	(1,162,180)
aug	(3,912)	0.3370	(1,318)	123	(1,163,478)
sep	(3,912)	0.2521	(986)	92	(1,164,464)
oct	(3,912)	0.1699	(664)	62	(1,165,129)
nov	(3,912)	0.0849	(332)	31	(1,165,481)
dec	(3,912)	0.0027	(11)	1	(1,165,472)
Prorated additions			(21,689)		
Beginning of year balance			(1,143,802)		
Prorated end of year balance			(1,165,472)		
Average			(1,154,637)		

SoCalGas
2026 Deferred Taxes

	2026
DEFERRED TAX BALANCE @ 12/31/2025	(1,163,347)
RM BLM 2026 Depr on 2025 and Prior Vintages	750,034
RM FED TAX 2026 DEPR ON 1981-2025 VINTAGES	626,149
	123,886
	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	26,016
	7,542
2026 FORECASTED CAPITAL ADDITIONS	2,281,986
2026 RM BLM DEPRECIATION ON 2026 CAPITAL ADDITIONS	18,319
2026 RM FED TAX DEPRECIATION ON 2026 CAPITAL ADDITIONS	134,206
	(115,886)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(24,336)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2025 ADJUSTMENTS	(24,336)
86 TRA - CAPITALIZED INTEREST	46,634
OTHER ADJUSTMENTS	(36,311)
DEFERRED TAX BALANCE @ 12/31/26	(1,143,802)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,160,577)

NET OPERATING LOSS

	2026
BOOK INCOME BEFORE TAXES	1,164,850
ADD BACK DEPRECIATION	1,091,396
BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,256,247
Federal Adjustments	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,700,126)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(346,075)
PY CCFT	(1,907)
ADD BACK BLM TAX DEPRECIATION	768,354
SUBTRACT TAX DEPRECIATION (BONUS)	(760,354)
TOTAL FEDERAL TAX ADJUSTMENTS	(2,040,709)
FEDERAL TAXABLE INCOME/(LOSS)	216,138
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTA)	45,389
UN-UTILIZED DTA CARRIED BACK TO 2024	0
UN-UTILIZED DTA CARRIED BACK TO 2025	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(36,311)
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	(114,510)
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(114,510)
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2026 VINTAGES	(626,149)
DEPRECIATION ON 2026 ADDITIONS	(134,206)
TOTAL TAX DEPRECIATION	(760,354)

365

	a	b =	c = a x b	d =	e
	Mthly Avg of CY	# of days in yrs /	weighted avg	days left in	
	defd	d	per mo	yr	
					(1,163,347)
jan	1,000	0.9178	918	335	(1,162,429)
feb	1,000	0.8329	833	304	(1,161,596)
mar	1,000	0.7562	756	276	(1,160,840)
apr	1,000	0.6712	671	245	(1,160,168)
may	1,000	0.5890	589	215	(1,159,579)
jun	1,000	0.5041	504	184	(1,159,075)
jul	1,000	0.4219	422	154	(1,158,653)
aug	1,000	0.3370	337	123	(1,158,316)
sep	1,000	0.2521	252	92	(1,158,064)
oct	1,000	0.1699	170	62	(1,157,894)
nov	1,000	0.0849	85	31	(1,157,809)
dec	1,000	0.0027	3	1	(1,157,806)

Prorated additions	5,541
Beginning of year balance	(1,163,347)
Prorated end of year balance	(1,157,806)
Average	(1,160,577)

SoCalGas
2025 Deferred Taxes

	<u>2025</u>
DEFERRED TAX BALANCE @ 12/31/2024	(1,107,952)
DEFERRED TAX BALANCE @ 12/31/2025	(1,163,347)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,135,650)

NET OPERATING LOSS

BOOK INCOME BEFORE TAXES	1,099,838
ADD BACK DEPRECIATION	1,016,078
BOOK INCOME BEFORE TAXES AND DEPRECIATION	<u>2,115,916</u>
FEDERAL ADJUSTMENTS	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,529,069)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(294,031)
PY CCFT	17,605
ADD BACK BLM TAX DEPRECIATION Recorded)	721,078
SUBTRACT TAX DEPRECIATION (BONUS)	<u>(656,679)</u>
TOTAL FEDERAL TAX ADJUSTMENTS	(1,741,096)
FEDERAL TAXABLE INCOME/(LOSS)	374,820
FEDERAL TAX RATE	<u>21%</u>
TAX LIABILITY / (UN-UTILIZED DTA)	78,712
UN-UTILIZED DTA CARRIED BACK TO 2023	0
UN-UTILIZED DTA CARRIED BACK TO 2024	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(62,970)
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	<u>(150,821)</u>
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(150,821)
FEDERAL TAX DEPRECIATION (Recorded):	(656,679)

**SoCalGas
Ratemaking Deferred Tax Depreciation**

	2026	2027	2028
Depreciation on 1981-2025 Vintages	626,149	555,605	504,216
2026 Additions - Depr	134,206	173,218	160,191
2027 Additions - Depr		115,309	160,878
2028 Additions - Depr			179,875
 Total Ratemaking Fed Deferred Depr	 760,354	 844,132	 1,005,160
	2027 Dep	288,528	
	2028 Dep	500,944	
 Total State Tax Depreciation Adj. (Related to Normalized 481a Adj.)	 (108,001)	 (100,711)	 (94,035)

SoCalGas
2028 Ratemaking Federal Deferred Tax Depreciation on Capital Additions

30% BONUS DEPRECIATION

METHOD	1500B 20 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub- Total	Other	Land	TOTAL
LIFE	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
Asset Class															
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	2028	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	2029	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	2030	0
YR 4 RATE DEPR.	6.178%	7.895%	7.895%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	2031	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	2032	0
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	2033	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	2034	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	2035	0

Bonus Depreciation Input: 0%

Common Allocation
Office Furn 0%
Capital Tools 100%

100% BONUS DEPRECIATION

METHOD	1500B 20 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub- Total	Other	Land	TOTAL
LIFE	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
Asset Class															
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	2028	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	2029	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	2030	0
YR 4 RATE DEPR.	6.178%	7.895%	7.895%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	2031	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	2032	0
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	2033	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	2034	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	2035	0

MACRS DEPRECIATION

METHOD	1500B 20 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub- Total	Other	Land	TOTAL
LIFE	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds				
Asset Class															
ADDITIONS	964,406	321,482	581,946	0	0	23,735	0	101,235	45,605	86,637	583,241	2,708,287	0	0	2,708,287
AFUDC	(31,097)	(27,923)	(32,375)	0	0	(1,723)	0	(7,309)	(2,430)	(3,965)	(13,204)	(120,026)	0	0	(120,026)
CAP INT & TAX	22,530	23,230	23,458	0	0	1,248	0	5,296	1,761	2,873	9,567	86,961	0	0	86,961
REPAIRS	(514,542)	(58,480)	(319,471)	0	0	0	0	0	0	0	0	(892,493)	0	0	(892,493)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(250,358)	(250,358)	0	0	(250,358)
TAX BASIS	441,298	255,310	253,556	0	0	23,260	0	99,222	44,936	85,544	329,245	1,532,370	0	0	1,532,370
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%	179,875	0	0	2028
YR 2 RATE DEPR.	16,549	12,765	12,678	0	0	872	0	1,168	8,987	17,109	109,747	235,924	0	0	2029
YR 3 RATE DEPR.	31,857	24,254	24,088	0	0	1,679	0	2,544	14,379	27,374	109,747	211,875	0	0	2030
YR 4 RATE DEPR.	29,470	21,829	21,679	0	0	1,553	0	2,544	8,628	16,425	109,747	85,433	0	0	2031
YR 5 RATE DEPR.	27,263	19,646	19,511	0	0	1,437	0	2,544	5,177	9,855	0	79,369	0	0	2032
YR 6 RATE DEPR.	25,220	17,683	17,561	0	0	1,329	0	2,544	5,177	9,855	0	66,336	0	0	2033
YR 7 RATE DEPR.	23,329	15,913	15,804	0	0	1,230	0	2,544	2,588	4,927	0	55,284	0	0	2034
YR 8 RATE DEPR.	21,579	15,063	14,960	0	0	1,137	0	2,544	0	0	0	53,579	0	0	2035

Check: Cap Ads 2,708,287

2,708,287

-

AFUDC (120,026)

(120,026)

-

Cap Int 86,961

86,961

-

Repairs (892,493)

(892,493)

Software (250,358)

(250,358)

SoCalGas
2027 Ratemaking Federal Deferred Tax Depreciation on Capital Additions

40% BONUS DEPRECIATION

METHOD	1500B 20 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub-Total	Other	Land	TOTAL	
LIFE	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds					
Asset Class																
ADDITIONS	0	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	0
CAP INT & TAX	0	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	0
SOFTWARE	0	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	0
TAX BASIS	0	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	2027
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	2028
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	2029
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	2030
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	2031
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	0	2032
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	2033
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	2034

Bonus Depreciation Input 0%

Common Allocation Office Furn 0%
Capital Tools 100%

100% BONUS DEPRECIATION

METHOD	1500B 20 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub-Total	Other	Land	TOTAL	
LIFE	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds					
Asset Class																
ADDITIONS	0	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	0
CAP INT & TAX	0	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	0
SOFTWARE	0	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	0
TAX BASIS	0	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	2027
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	2028
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	2029
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	2030
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	2031
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	0	2032
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	2033
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	2034

MACRS DEPRECIATION

METHOD	1500B 20 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub-Total	Other	Land	TOTAL	
LIFE	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds					
Asset Class																
ADDITIONS	853,820	255,476	463,875	0	0	14,839	0	75,838	41,968	72,692	536,206	2,314,714	0	4,820	2,319,534	
AFUDC	(20,729)	(19,925)	(27,595)	0	0	(948)	0	(4,964)	(1,816)	(3,460)	(28,134)	(107,571)	0	0	(107,571)	
CAP INT & TAX	15,019	14,436	19,993	0	0	887	0	3,596	1,316	2,507	20,383	77,937	0	0	77,937	
REPAIRS	(473,423)	(40,384)	(278,154)	0	0	0	0	0	0	0	0	(791,961)	0	0	(791,961)	
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(355,030)	(355,030)	0	0	(355,030)	
TAX BASIS	374,686	209,602	178,119	0	0	14,578	0	74,470	41,468	71,739	173,426	1,138,088	0	4,820	1,142,908	
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%	115,309	0	0	115,309	2027
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%	160,878	0	0	160,878	2028
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%	140,598	0	0	140,598	2029
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%	68,835	0	0	68,835	2030
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%	64,051	0	0	64,051	2031
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%	53,175	0	0	53,175	2032
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%	43,820	0	0	43,820	2033
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%	42,391	0	0	42,391	2034

Check: Cap Ads 2,319,534

2,319,534

(107,571)

(107,571)

77,937

77,937

(791,961)

(791,961)

(355,030)

(355,030)

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

Capitalized Interest Addback	2026	2027	2028
1 Excluded from Ratemaking BLM	172,738 <u>21%</u> 36,275	77,937 <u>21%</u> 16,367	86,961 <u>21%</u> 18,262
2 Excluded from Ratemaking State	172,738 <u>6.984%</u> 12,064	77,937 <u>6.984%</u> 5,443	86,961 <u>6.984%</u> 6,073
3 Federal Depreciation	(6,478) <u>21%</u> (1,360)	(15,393) <u>21%</u> (3,232)	(20,421) <u>21%</u> (4,288)
State Depreciation	(4,940) <u>6.984%</u> (345)	(11,816) <u>6.984%</u> (825)	(15,847) <u>6.984%</u> (1,107)
Total 86 TRA - Capitalized Interest Adjustment	46,634	17,752	18,940

SCG Capitalized Interest - Depreciation of 50%

2026

172,738

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>6,478</u>	<u>12,470</u>	<u>11,534</u>	<u>10,670</u>	<u>9,869</u>	<u>9,129</u>	<u>8,443</u>
[20Yr DDB/SL]	Factor >>>	<u>0.03750</u>	<u>0.07219</u>	<u>0.06677</u>	<u>0.06177</u>	<u>0.05713</u>	<u>0.05285</u>	<u>0.04888</u>

STATE Return		<u>4,940</u>	<u>9,587</u>	<u>9,034</u>	<u>8,533</u>	<u>8,032</u>	<u>7,583</u>	<u>7,151</u>
[35Yr 200DDB/SL]	Factor >>>	<u>0.02860</u>	<u>0.05550</u>	<u>0.05230</u>	<u>0.04940</u>	<u>0.04650</u>	<u>0.04390</u>	<u>0.04140</u>

2027

77,937

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>2,923</u>	<u>5,626</u>	<u>5,204</u>	<u>4,814</u>	<u>4,453</u>	<u>4,119</u>	<u>3,810</u>	<u>8,443</u>
[20Yr DDB/SL]	Factor >>>	<u>0.03750</u>	<u>0.07219</u>	<u>0.06677</u>	<u>0.06177</u>	<u>0.05713</u>	<u>0.05285</u>	<u>0.04888</u>	<u>0.04888</u>

STATE Return		<u>2,229</u>	<u>4,325</u>	<u>4,076</u>	<u>3,850</u>	<u>3,624</u>	<u>3,421</u>	<u>3,227</u>	<u>7,151</u>
[35Yr 200DDB/SL]	Factor >>>	<u>0.02860</u>	<u>0.05550</u>	<u>0.05230</u>	<u>0.04940</u>	<u>0.04650</u>	<u>0.04390</u>	<u>0.04140</u>	<u>0.04140</u>

2028

86,961

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>3,261</u>	<u>6,278</u>	<u>5,806</u>	<u>5,372</u>	<u>4,968</u>	<u>4,596</u>	<u>4,251</u>	<u>8,443</u>
[20Yr DDB/SL]	Factor >>>	<u>0.03750</u>	<u>0.07219</u>	<u>0.06677</u>	<u>0.06177</u>	<u>0.05713</u>	<u>0.05285</u>	<u>0.04888</u>	<u>0.04888</u>

STATE Return		<u>2,487</u>	<u>4,826</u>	<u>4,548</u>	<u>4,296</u>	<u>4,044</u>	<u>3,818</u>	<u>3,600</u>	<u>7,151</u>
[35Yr 200DDB/SL]	Factor >>>	<u>0.02860</u>	<u>0.05550</u>	<u>0.05230</u>	<u>0.04940</u>	<u>0.04650</u>	<u>0.04390</u>	<u>0.04140</u>	<u>0.04140</u>

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DB / (CR)

Actual	Estimated		
2025	2026	2027	2028

Deferred Taxes - Asset/(Liab)

Beginning of Year Balance	200,331	251,348	270,681	289,669
End of Year Balance	251,348	270,681	289,669	308,504
Weighted Average	216,523	261,014	280,175	299,086

Deferred Revenue

Beginning of Year Balance	0	(93,306)	(101,314)	(109,934)
End of Year Balance	(93,306)	(101,314)	(109,934)	(119,276)
Weighted Average	(93,306)	(97,310)	(105,624)	(114,605)

CIAC DTx	CIAC Drev
200,331	(93,306)
200,331	(93,306)
200,331	(93,306)
208,810	(93,306)
208,810	(93,306)
208,810	(93,306)
219,263	(93,306)
219,263	(93,306)
219,263	(93,306)
229,185	(93,306)
229,185	(93,306)
229,185	(93,306)
251,348	(93,306)
2,824,118	(1,212,977)
225,839	(93,306)
2,598,278	(1,119,671)
216,523	(93,306)

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	<u>Asset ID</u>	<u>Yr 2026</u>	<u>Yr 2027</u>	<u>Yr 2028</u>
Total Collectible Expenditures (Both Dist & Trans)	100 / 70	<u>47,276</u>	<u>50,467</u>	<u>54,231</u>
Total Taxable CIAC Percentage (Both Dist & Trans)	100 / 70	79.9%	79.9%	79.9%
Total Taxable CIAC (Both Dist & Trans)	100 / 70	<u>37,791</u>	<u>40,342</u>	<u>43,351</u>

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DB / (CR)	Actual	Estimated		
	2025	2026	2027	2028
Forecasted Taxable CIAC		(37,791)	(40,342)	(43,351)
Plus Gross-up		(9,070)	(9,682)	(10,404)
Less ITCCA (CIAC Amort)		4,401	4,401	4,401
Forecasted CAC Forfeitures		(25,521)	(25,521)	(25,521)
Plus Gross-up		(6,125)	(6,125)	(6,125)
Less ITCCA (CAC Amort)		2,786	2,786	2,786
<u>Deferred Taxes - Asset/(Liab)</u>				
Deferred Income Tax Expense		19,333	18,988	18,835
Beginning of Year Balance		251,348	270,681	289,669
End of Year Balance	251,348	270,681	289,669	308,504
Weighted Average	216,523	261,014	280,175	299,086
<u>Deferred Revenue</u>				
Deferred Revenue		(8,008)	(8,620)	(9,342)
Beginning of Year Balance		(93,306)	(101,314)	(109,934)
End of Year Balance	(93,306)	(101,314)	(109,934)	(119,276)
Weighted Average	93,306	(97,310)	(105,624)	(114,605)

CIAC DTx	CIAC Drev
200,331	(93,306)
200,331	(93,306)
200,331	(93,306)
208,810	(93,306)
208,810	(93,306)
208,810	(93,306)
219,263	(93,306)
219,263	(93,306)
219,263	(93,306)
229,185	(93,306)
229,185	(93,306)
229,185	(93,306)
251,348	(93,306)
2,824,118	(1,212,977)
225,839	(93,306)
2,598,278	(1,119,671)
216,523	(93,306)

SCG Depr Adjustment
 DR/(CR)

	2026	2027	2028
1 Federal Depreciation - CIAC Advances + CAC Forf.	(2,374) X 21% <u>(499)</u>	(7,040) X 21% <u>(1,478)</u>	(11,565) X 21% <u>(2,429)</u>
2 State Depreciation - CIAC Advances + CAC Forf.	(1,811) X 6.984% <u>(126)</u>	(5,398) X 6.984% <u>(377)</u>	(8,936) X 6.984% <u>(624)</u>
Ttl Dfd Tx-CAC/CIAC Depr on 2026-2028 Addns	(625)	(1,855)	(3,053)

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

2026	63,313	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>2,374</u>	<u>4,571</u>	<u>4,227</u>	<u>3,911</u>	<u>3,617</u>	<u>3,346</u>	<u>3,095</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]		<u>1,811</u>	<u>3,514</u>	<u>3,311</u>	<u>3,128</u>	<u>2,944</u>	<u>2,779</u>	<u>2,621</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2027	65,864	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>2,470</u>	<u>4,755</u>	<u>4,398</u>	<u>4,068</u>	<u>3,763</u>	<u>3,481</u>	<u>3,219</u> <u>3,095</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888 0.04888
STATE Return [35Yr 200DDB/SL]		<u>1,884</u>	<u>3,655</u>	<u>3,445</u>	<u>3,254</u>	<u>3,063</u>	<u>2,891</u>	<u>2,727</u> <u>2,621</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140 0.04140

2028	68,873	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>2,583</u>	<u>4,972</u>	<u>4,599</u>	<u>4,254</u>	<u>3,935</u>	<u>3,640</u>	<u>3,367</u> <u>3,095</u>
	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888 0.04888
STATE Return [35Yr 200DDB/SL]		<u>1,970</u>	<u>3,822</u>	<u>3,602</u>	<u>3,402</u>	<u>3,203</u>	<u>3,024</u>	<u>2,851</u> <u>2,621</u>
	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140 0.04140

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SCG - 2025

SAP Accts:	2423108	2423110	2423109	2423111	Total
Dec-24	115,598,013	53,380,055	21,448,554	9,904,366	200,330,988
Jan-25	115,598,013	53,380,055	21,448,554	9,904,366	200,330,988
Feb-25	115,598,013	53,380,055	21,448,554	9,904,366	200,330,988
Mar-25	120,154,897	55,484,301	22,692,501	10,478,788	208,810,487
Apr-25	120,154,897	55,484,301	22,692,501	10,478,788	208,810,487
May-25	120,154,897	55,484,301	22,692,501	10,478,788	208,810,487
Jun-25	125,877,651	58,126,916	24,120,493	11,138,196	219,263,256
Jul-25	125,877,651	58,126,916	24,120,493	11,138,196	219,263,256
Aug-25	125,877,651	58,126,916	24,120,493	11,138,196	219,263,256
Sep-25	131,336,856	60,647,830	25,448,945	11,751,640	229,185,271
Oct-25	131,336,856	60,647,830	25,448,945	11,751,640	229,185,271
Nov-25	131,336,856	60,647,830	25,448,945	11,751,640	229,185,271
Dec-25	143,472,010	66,251,518	28,475,004	13,148,992	251,347,524

SAP Accts:	CAC - TAX 2355000	CIAC - TAX 2355002	Total
Dec-25	(26,199,879)	(67,106,038)	(93,305,918)

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	Actual	Estimated		
	2025	2026	2027	2028
DB / (CR)				
<u>Deferred Tax ITC</u>				
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

Total Shared Service Deferred Taxes

	DR (CR)
Weighted Average Deferred Tax Balance - 2026	(15,133)
Weighted Average Deferred Tax Balance - 2027	(8,253)
Weighted Average Deferred Tax Balance - 2028	(7,156)

INPUT VARIABLES FOR DEFERRED TAXES

FEDERAL STATUTORY RATE 21%

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		2028
DEFERRED TAX BALANCE @ 12/31/2027		(5,200)
RM BLM 2028 Depr on 2025 and Prior Vintages	104,795	
RM Fed Tax 2028 Depr on 1981-2025 Vintages	6,349	
	98,445	
	21%	20,674
2028 FORECASTED CAPITAL ADDITIONS	488,125	
2028 RM BLM DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	51,637	
2028 RM FED TAX DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	193,468	
TAX RATE	(141,831)	
	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)		(29,784)
ARAM AMORTIZATION		0
86 TRA - CAPITALIZED INTEREST		614
OTHER ADJUSTMENTS		0
DEFERRED TAX BALANCE @ 12/31/2028		(13,697)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)		(7,156)

	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	
		366			
jan	(708)	0.9153	(648)	335	(5,200)
feb	(708)	0.8306	(588)	304	(5,848)
mar	(708)	0.7541	(534)	276	(6,970)
apr	(708)	0.6694	(474)	245	(7,444)
may	(708)	0.5874	(416)	215	(7,860)
jun	(708)	0.5027	(356)	184	(8,216)
jul	(708)	0.4208	(298)	154	(8,514)
aug	(708)	0.3361	(238)	123	(8,752)
sep	(708)	0.2514	(178)	92	(8,930)
oct	(708)	0.1694	(120)	62	(9,050)
nov	(708)	0.0847	(60)	31	(9,110)
dec	(708)	0.0027	(2)	1	(9,112)
Prorated additions			(3,912)		
Beginning of year balance			(5,200)		
Prorated end of year balance			(9,112)		
Average			(7,156)		

SoCalGas
2028 GRC - APP
Tax Workpapers

		2027
DEFERRED TAX BALANCE @ 12/31/2026		(9,169)
RM BLM 2027 Depr on 2025 and Prior Vintages	100,710	
RM Fed Tax 2027 Depr on 1981-2025 Vintages	19,869	
	80,841	
	21%	
		16,977
2027 FORECASTED CAPITAL ADDITIONS	369,939	
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	18,466	
2027 RM FED TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	85,730	
TAX RATE	(67,264)	
	21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)		(14,125)
ARAM AMORTIZATION		0
86 TRA - CAPITALIZED INTEREST		1,118
OTHER ADJUSTMENTS		0
DEFERRED TAX BALANCE @ 12/31/2027		(5,200)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)		(8,253)

		365				
a	b =	c = a x b	weighted	d =	e	
Mthly Avg of CY def'd	# of days in yrs / d	avg per mo	avg per mo	days left in yr		
						(9,169)
jan	331	0.9178	304	335	(8,866)	
feb	331	0.8329	275	304	(8,590)	
mar	331	0.7562	250	276	(8,340)	
apr	331	0.6712	222	245	(8,118)	
may	331	0.5890	195	215	(7,923)	
jun	331	0.5041	167	184	(7,757)	
jul	331	0.4219	140	154	(7,617)	
aug	331	0.3370	111	123	(7,506)	
sep	331	0.2521	83	92	(7,422)	
oct	331	0.1699	56	62	(7,366)	
nov	331	0.0849	28	31	(7,338)	
dec	331	0.0027	1	1	(7,337)	
Prorated additions			1,832			
Beginning of year balance					(9,169)	
Prorated end of year balance					(7,337)	
Average					(8,253)	

SoCalGas
2028 GRC - APP
Tax Workpapers

	2026
DEFERRED TAX BALANCE @ 12/31/2025	(16,923)
RM BLM 2026 Depr on 2025 and Prior Vintages	100,155
RM FED TAX 2026 DEPR ON 1981-2025 VINTAGES	38,940
	61,215
	21%
	12,855
2026 FORECASTED CAPITAL ADDITIONS	238,437
2026 RM BLM DEPRECIATION ON 2026 CAPITAL ADDITIONS	2,518
2026 RM FED TAX DEPRECIATION ON 2026 CAPITAL ADDITIONS	30,316
	(27,798)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(5,837.52)
ARAM AMORTIZATION	0
86 TRA - CAPITALIZED INTEREST	736
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/2026	(9,169)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(15,133)

	365				
a	Mthly	b =	c = a x b	d =	e
Avg of CY	def'd	# of days in yrs / d	weighted avg	days left in	
			per mo	yr	
jan	646	0.9178	593	335	(16,923)
feb	646	0.8329	538	304	(16,330)
mar	646	0.7562	489	276	(15,303)
apr	646	0.6712	434	245	(14,870)
may	646	0.5890	381	215	(14,489)
jun	646	0.5041	326	184	(14,163)
jul	646	0.4219	273	154	(13,891)
aug	646	0.3370	218	123	(13,673)
sep	646	0.2521	163	92	(13,510)
oct	646	0.1699	110	62	(13,400)
nov	646	0.0849	55	31	(13,345)
dec	646	0.0027	2	1	(13,344)
Prorated additions			3,579		
Beginning of year balance					(16,923)
Prorated end of year balance					(13,344)
Average					(15,133)

SoCalGas
2028 GRC - APP
Tax Workpapers

SoCalGas
Ratemaking Deferred Tax Depreciation - Shared Service

	2025	2026	2027	2028
Depreciation on 1981-2025 Vintages	84,466	38,940	19,869	6,349
2026 Additions		30,316	31,546	30,234
2027 Additions			54,183	62,100
2028 Additions				101,134
Total Ratemaking Fed Deferred Depr	84,466	69,256	105,599	199,817
		2027 Dep	85,730	
		2028 Dep	193,468	

SoCalGas
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Tax Workpapers

Flow-Through Regulatory Tax Depreciation on 2025-2028 Capital Additions

	2025	2026	2027	2028
BLM Vintage 2025 and Prior Depr	77,544	100,155	100,710	104,795
2026 Additions		2,518	13,554	13,238
2027 Additions			4,912	30,766
2028 Additions				7,633
Total Federal Flow-Through Tax Depreciation	77,544	102,673	119,176	156,431
		2027 Dep	18,466	
		2028 Dep	51,637	

Property & Acct.	2028 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2028 RM BLM DEPR.	2028 Depreciation For 2028 Additons	* (2028 Tax Investment Forecast - Other Basis Adjustments) /	2028 Vintage Forecast	=	2028 RM BLM Depn on 2028 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					
Capital Tools TC 49.21													
394	1,346	(4)	2	0	0	0	1,343	34	34	* (1,343 - 0) /	1,346	=	34
	1,346	(4)	2	0	0	0	1,343	34					
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	76,938	(3,629)	1,314	0	0	0	74,624	115	118	* (74,624 - 0) /	76,938	=	115
	76,938	(3,629)	1,314	0	0	0	74,624	115					
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	21,045	(1,384)	501	0	0	0	20,163	0	0	* (20,163 - 0) /	21,045	=	0
	21,045	(1,384)	501	0	0	0	20,163	0					
Land&Other													
	0	0	0	0	0	0	0	0	0	* (0 - 0) /	0	=	0
	0	0	0	0	0	0	0	0					
Software													
	388,796	(11,134)	4,034	0	(140,437)	0	241,258	7,484	12,061	* (241,258 - 0) /	388,796	=	7,484
	388,796	(11,134)	4,034	0	(140,437)	0	241,258	7,484					
TOTALS	488,125	(16,151)	5,851	0	(140,437)	0	337,388	7,633					

SoCalGas
2027 Shared Service

METHOD >>>>>>>	1500DB 20 Yr	1500DB 15 Yr	1500DB 15 Yr	2000DB 7 Yr	2000DB 5 Yr	1500DB 20 Yr	1500DB 15 Yr	SL 39 Yr	2000DB 5 Yr	2000DB 5 Yr	SL 3 Yr	Sub- Total	Other	Land	TOTAL
LIFE >>>>>>>	Distrib	UGS Rights	Trans	Office Furn	Data Hrding	Capital Tools	Prog Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Add				
Asset Class															
ADDITIONS	0	0	0	0	0	0	0	0	10,077	56,777	303,086	369,939	0	0	369,939
AFUDC	0	0	0	0	0	0	0	0	(93)	(3,107)	(13,862)	(17,083)	0	0	(17,083)
CAP INT & TAX	0	0	0	0	0	0	0	0	67	2,251	10,056	12,377	0	0	12,377
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	(176,293)	(176,293)	0	0	(176,293)
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	10,051	55,921	122,968	188,941	0	0	188,941
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%				
DEPR.	0	0	0	0	0	0	0	0	2,010	11,184	40,989	54,183			2027
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%				
DEPR.	0	0	0	0	0	0	0	0	3,216	17,895	40,989	62,100			2028
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%				
DEPR.	0	0	0	0	0	0	0	0	1,930	10,737	40,989	53,656			2029
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	1,158	6,442	0	7,600			2030
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	1,158	6,442	0	7,600			2031
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	579	3,221	0	3,800			2032
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2033
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2034

Bonus Depreciation Input: 0%
Common Allocation: 0%
Office Furn: 0%
Capital Tools: 100%

Property & Acct.	2027							2027 RM BLM DEPR.	2028 RM BLM DEPR.	2027 Depreciation For 2027 Additions	2027 Tax Investment Forecast	Other Basis Adjustments	2027 Vintage Forecast	2027 BLM Depn on 2027 Adds	2028 Depreciation For 2027 Additions	2028 Tax Investment Forecast	Other Basis Adjustments	2028 Vintage Forecast	2028 BLM Depn on 2027 Adds
	Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST FORECAST												
Distribution TC 49.21																			
376-397	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	56,777	(3,107)	1,126	0	0	0	54,795	597	10,731	619	{ 54,795 - 0 }	56,777	= 597	11,119	{ 54,795 - 0 }	56,777	= 10,731		
Underground Storage TC 49.24																			
390, 392-398	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 Equipment TC 48.14																			
397	10,077	(93)	34	0	0	0	10,018	0	1,599	0	{ 10,018 - 0 }	10,077	= 0	1,609	{ 10,018 - 0 }	10,077	= 1,599		
Land&Other																			
	0	0	0	0	0	0	0	0	0	0	{ 0 - 0 }	0	= 0	0	{ 0 - 0 }	0	= 0	0	= 0
Software																			
	303,086	(13,882)	5,029	0	(176,293)	0	117,939	4,315	18,436	11,089	{ 117,939 - 0 }	303,086	= 4,315	47,376	{ 117,939 - 0 }	303,086	= 18,436		
TOTALS	369,639	(17,083)	6,188	0	(176,293)	0	182,752	4,912	30,766										

SoCalGas
2026 Shared Service

METHOD >>>>>>>	1500B 15 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	SL 39 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub- Total	Other	Land	TOTAL	
LIFE >>>>>>>	Distrib	UGS Rights	Trans	Office Furn	Data Hrding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Add					
Asset Class																
ADDITIONS	0	0	0	0	0	0	0	0	5,809	4,533	228,095	238,437	0	0	238,437	Bonus Depreciation Input: 0%
AFUDC	0	0	0	0	0	0	0	0	(181)	(126)	(6,673)	(8,981)	0	0	(8,981)	Common Allocation
CAP INT & TAX	0	0	0	0	0	0	0	0	131	91	6,284	6,507	0	0	6,507	Office Furn 0%
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Capital Tools 100%
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(140,912)	(140,912)	0	0	(140,912)	
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	5,758	4,488	84,794	95,051	0	0	95,051	
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%					
DEPR.	0	0	0	0	0	0	0	0	1,152	900	28,264	30,316			2026	
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%					
DEPR.	0	0	0	0	0	0	0	0	1,843	1,439	28,264	31,546			2027	
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%					
DEPR.	0	0	0	0	0	0	0	0	1,106	864	28,264	30,234			2028	
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%		1,182			
DEPR.	0	0	0	0	0	0	0	0	663	518	0	1,182			2029	
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%					
DEPR.	0	0	0	0	0	0	0	0	663	518	0	1,182			2030	
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%					
DEPR.	0	0	0	0	0	0	0	0	332	259	0	591			2031	
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%					
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2032	
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%					
DEPR.	0	0	0	0	0	0	0	0	0	0	0	0			2033	

Property & Acct	2026		Cap		FMV		2026		2027	2028	2028	2028	2027	2028	2028	2027	2028	2028	2028	2028	2028	2028
	Wdrge	MGUC	Improv	Reserv	Other	INVEST	RM BLM	RM BLM														
	FUNDCAST	MGUC				FUNDCAST	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN	DEPRN
Distribution																						
TC 49 21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 49 21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cable Tests																						
TC 49 21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 49 21	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 00 301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 00 301	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 00 301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 00 301	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 00 301	4,533	(1,351)	46	0	0	0	4,433	226	872	872	230	(4,433 - 0)	4,533 - 226	868	(4,433 - 0)	4,533 - 872	868	(4,433 - 0)	4,533 - 872			
TC 00 301	4,533	(1,351)	46	0	0	0	4,433	226	872	872	230	(4,433 - 0)	4,533 - 226	868	(4,433 - 0)	4,533 - 872	868	(4,433 - 0)	4,533 - 872			
Underground Storage																						
TC 49 24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 49 24	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 24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 49 24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings																						
TC 49 301, 302, 303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 49 301, 302, 303	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 00 300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 00 300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication Equipment																						
TC 49 307	5,809	(1,811)	65	0	0	0	5,893	0	1,195	909	0	(5,893 - 0)	5,809 - 0	1,219	(5,893 - 0)	5,809 - 1,195	907	(5,893 - 0)	5,809 - 909			
TC 49 307	5,809	(1,811)	65	0	0	0	5,893	0	1,195	909	0	(5,893 - 0)	5,809 - 0	1,219	(5,893 - 0)	5,809 - 1,195	907	(5,893 - 0)	5,809 - 909			
Land&Mar																						
TC 49 300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TC 49 300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software																						
TC 49 300	228,000	(8,873)	3,142	0	(140,910)	0	81,052	2,292	11,487	11,487	6,440	(81,052 - 0)	228,000 - 2,292	32,088	(81,052 - 0)	228,000 - 11,487	32,088	(81,052 - 0)	228,000 - 11,487			
TC 49 300	228,000	(8,873)	3,142	0	(140,910)	0	81,052	2,292	11,487	11,487	6,440	(81,052 - 0)	228,000 - 2,292	32,088	(81,052 - 0)	228,000 - 11,487	32,088	(81,052 - 0)	228,000 - 11,487			
TOTALS	248,437	(8,981)	3,293	0	(140,910)	0	91,729	2,318	13,244	13,244	13,244											

SoCalGas
2028 GRC - APP
Tax Workpapers

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

Capitalized Interest Addback	2026	2027	2028
1 Excluded from Ratemaking BLM (Area 99)	3,253 <u>21%</u> 683	6,188 <u>21%</u> 1,300	5,851 <u>21%</u> 1,229
2 Excluded from Ratemaking State (Area 98)	3,253 <u>6.984%</u> 227	6,188 <u>6.984%</u> 432	5,851 <u>6.984%</u> 409
3 Federal Depreciation	(651) <u>21%</u> (137)	(2,279) <u>21%</u> (479)	(3,775) <u>21%</u> (793)
State Depreciation	(542) <u>6.984%</u> (38)	(1,935) <u>6.984%</u> (135)	(3,297) <u>6.984%</u> (230)
Total 86 TRA - Capitalized Interest Adjustment	736	1,118	614

SCG Capitalized Interest - Depreciation of 50%

2026

3,253

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		<u>651</u>	<u>1,041</u>	<u>625</u>	<u>375</u>	<u>375</u>	<u>187</u>	<u>0</u>		3,253
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000		1

STATE Return		<u>542</u>	<u>904</u>	<u>603</u>	<u>402</u>	<u>321</u>	<u>321</u>	<u>161</u>		3,254
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940		1

2027

6,188

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		<u>1,238</u>	<u>1,980</u>	<u>1,188</u>	<u>713</u>	<u>713</u>	<u>356</u>	<u>0</u>		6,188
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000		1

STATE Return		<u>1,032</u>	<u>1,719</u>	<u>1,146</u>	<u>764</u>	<u>611</u>	<u>611</u>	<u>306</u>		6,189
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940		1

2028

5,851

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		<u>1,170</u>	<u>1,872</u>	<u>1,123</u>	<u>674</u>	<u>674</u>	<u>337</u>	<u>0</u>		5,851
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000		1

STATE Return		<u>975</u>	<u>1,625</u>	<u>1,084</u>	<u>723</u>	<u>578</u>	<u>577</u>	<u>289</u>		5,851
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940		1

Hardware	2025	2026	2027	2028	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2026	2027	2028
CY Ratemaking BLM Depr	29,321	28,296	28,543	44,173	2026	230	888
CY Ratemaking Fed Tax Depr	28,761	15,072	21,685	39,274	2027	619	11,119
					2028	118	118
Difference	560	13,223	6,857	4,900	BLM Ratio	0.9823	0.9651
Federal Inc. Tax Rate	21%	21%	21%	21%			0.9699
Accum. Def'd Federal Income Tax	118	2,777	1,440	1,029	Pre 2026 Vintage Assets Depr		
					2026	2027	2028
PY Ending Deferred Tax Balance		118	3,262	5,261	BLM	28,069	27,074
Total 86 TRA - Capitalized Interest Adjustment		368	559	307	RM	14,173	9,062
Deferred Tax Balance	118	3,262	5,261	6,598			32,456
							5,328
WEIGHTED AVERAGE		843	3,724	5,569			
					Total BLM	230	1,507
							12,125

2026 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	a	b =	c = a x b	weighted	d =	e
	Mthly Avg of CY	# of days in yrs / d	avg per mo	avg per mo	days left in yr	
	def'd					
	12	365				118
jan	262	0.9178	241	241	335	358
feb	262	0.8329	218	218	304	576
mar	262	0.7562	198	198	276	775
apr	262	0.6712	176	176	245	950
may	262	0.5890	154	154	215	1,105
jun	262	0.5041	132	132	184	1,237
jul	262	0.4219	111	111	154	1,347
aug	262	0.3370	88	88	123	1,436
sep	262	0.2521	66	66	92	1,502
oct	262	0.1699	45	45	62	1,546
nov	262	0.0849	22	22	31	1,569
dec	262	0.0027	1	1	1	1,569
Prorated additions				1,452		
Beginning of year balance						118
Prorated end of year balance						1,569
Average						843

2027 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	a	b =	c = a x b	weighted	d =	e
	Mthly Avg of CY	# of days in yrs / d	avg per mo	avg per mo	days left in yr	
	def'd					
	12	365				3,262
jan	167	0.9178	153	153	335	3,415
feb	167	0.8329	139	139	304	3,554
mar	167	0.7562	126	126	276	3,680
apr	167	0.6712	112	112	245	3,792
may	167	0.5890	98	98	215	3,880
jun	167	0.5041	84	84	184	3,974
jul	167	0.4219	70	70	154	4,044
aug	167	0.3370	56	56	123	4,100
sep	167	0.2521	42	42	92	4,142
oct	167	0.1699	28	28	62	4,171
nov	167	0.0849	14	14	31	4,185
dec	167	0.0027	0	0	1	4,185
Prorated additions				923		
Beginning of year balance						3,262
Prorated end of year balance						4,185
Average						3,724

2028 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	a	b =	c = a x b	weighted	d =	e
	Mthly Avg of CY	# of days in yrs / d	avg per mo	avg per mo	days left in yr	
	def'd					
	12	366				5,261
jan	111	0.9153	102	102	335	5,363
feb	111	0.8306	92	92	304	5,456
mar	111	0.7541	84	84	276	5,540
apr	111	0.6694	75	75	245	5,614
may	111	0.5874	65	65	215	5,680
jun	111	0.5027	56	56	184	5,736
jul	111	0.4208	47	47	154	5,783
aug	111	0.3361	37	37	123	5,820
sep	111	0.2514	28	28	92	5,848
oct	111	0.1694	19	19	62	5,867
nov	111	0.0847	9	9	31	5,876
dec	111	0.0027	0	0	1	5,877
Prorated additions				615		
Beginning of year balance						5,261
Prorated end of year balance						5,877
Average						5,569

Miscellaneous	2025	2026	2027	2028	Accum Ratemaking BLM Delta		
	Year 1	Year 2	Year 3	Year 4	2026	2027	2028
CY Ratemaking BLM Depr	0	0	0	34	2026	0	0
CY Ratemaking Fed Tax Depr	0	0	0	50	2027	0	0
					2028	0	34
Difference	0	0	0	(16)	BLM Ratio	0.0000	0.0000
Federal Inc. Tax Rate	21%	21%	21%	21%			0.9980
Accum. Def'd Federal Income Tax	0	0	0	(3)	Pre 2026 Vintage Assets Dep		
					2026	0	0
PY Ending Deferred Tax Balance		0	0	0	BLM	0	0
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	RM	0	0
Deferred Tax Balance	0	0	0	(3)			
WEIGHTED AVERAGE		0	0	(1)	Total BLM	0	34

2026 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):

	a	b =	c = a x b	d =	e
	Mthly Avg of CY	# of days in yrs / d	weighted avg per	days left in yr	
	def'd		mo		
	12	365			
jan	0	0.9178	0	335	0
feb	0	0.8329	0	304	0
mar	0	0.7562	0	276	0
apr	0	0.6712	0	245	0
may	0	0.5890	0	215	0
jun	0	0.5041	0	184	0
jul	0	0.4219	0	154	0
aug	0	0.3370	0	123	0
sep	0	0.2521	0	92	0
oct	0	0.1699	0	62	0
nov	0	0.0849	0	31	0
dec	0	0.0027	0	1	0
Prorated additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

2027 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):

	a	b =	c = a x b	d =	e
	Mthly Avg of CY	# of days in yrs / d	weighted avg per	days left in yr	
	def'd		mo		
	12	365			
jan	0	0.9178	0	335	0
feb	0	0.8329	0	304	0
mar	0	0.7562	0	276	0
apr	0	0.6712	0	245	0
may	0	0.5890	0	215	0
jun	0	0.5041	0	184	0
jul	0	0.4219	0	154	0
aug	0	0.3370	0	123	0
sep	0	0.2521	0	92	0
oct	0	0.1699	0	62	0
nov	0	0.0849	0	31	0
dec	0	0.0027	0	1	0
Prorated additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

2028 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR):

	a	b =	c = a x b	d =	e
	Mthly Avg of CY	# of days in yrs / d	weighted avg per	days left in yr	
	def'd		mo		
	12	366			
jan	(0)	0.9153	(0)	335	(0)
feb	(0)	0.8306	(0)	304	(0)
mar	(0)	0.7541	(0)	276	(1)
apr	(0)	0.6694	(0)	245	(1)
may	(0)	0.5874	(0)	215	(1)
jun	(0)	0.5027	(0)	184	(1)
jul	(0)	0.4208	(0)	154	(1)
aug	(0)	0.3361	(0)	123	(1)
sep	(0)	0.2514	(0)	92	(1)
oct	(0)	0.1694	(0)	62	(2)
nov	(0)	0.0847	(0)	31	(2)
dec	(0)	0.0027	(0)	1	(2)
Prorated additions			(2)		
Beginning of year balance			-		
Prorated end of year balance			(2)		
Average			(1)		

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	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	N/A	N/A

Row	Received From File	Received From Workseel	Type	Line Item	Calculated Values from SLIM File				Original Values - Superseded if NOL (From Col G - Col J)				Target Location For Pasted Values						
					2025 Calc. Net Recorded	2026	2027	2028	2025 Calc. Net Recorded	2026	2027	2028	2025 Calc. Net Recorded	2026	2027	2028			
25	Sum.xslb	OUT NOL	Total	Book Income Before Tax	1,099,838	1,164,034	1,284,879	1,379,032	1,099,838	1,164,850	1,288,283	1,382,835	1,099,838	1,164,850	1,288,283	1,382,835			
26	Sum.xslb	OUT NOL	Total	Depreciation	1,016,078	1,091,396	1,155,600	1,312,894	1,016,078	1,091,396	1,155,600	1,312,894	1,016,078	1,091,396	1,155,600	1,312,894			
27	Sum.xslb	OUT NOL	Total	Fed Adj Other Than Interest & PY CCFT	(1,529,069)	(1,700,126)	(1,760,273)	(2,065,632)	(1,529,069)	(1,700,126)	(1,760,592)	(2,065,642)	(1,529,069)	(1,700,126)	(1,760,592)	(2,065,642)			
28	Sum.xslb	OUT NOL	Total	Interest Adjustment	(294,031)	(345,983)	(373,720)	(410,655)	(294,031)	(346,075)	(374,560)	(411,563)	(294,031)	(346,075)	(374,560)	(411,563)			
29	Sum.xslb	OUT NOL	Total	PY CCFT	17,605	(1,907)	4,997	(3,188)	17,605	(1,907)	4,942	(3,388)	17,605	(1,907)	4,942	(3,388)			
30	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	N/A	N/A
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	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	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	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	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	N/A	N/A	N/A
36	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	N/A	N/A
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	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	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	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	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	N/A	N/A	N/A
42	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	N/A	N/A
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	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	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	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	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	N/A	N/A	N/A
48	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	N/A	N/A
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	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	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	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	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	N/A	N/A	N/A
54	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	N/A	N/A
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	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	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	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	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	N/A	N/A	N/A
60	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	N/A	N/A