

Application of SAN DIEGO GAS & ELECTRIC)	
COMPANY for authority to update its gas and electric)	A-10-12-005
revenue requirement and base rates)	
<u>effective January 1, 2012 (U 902-M)</u>)	
Application of SOUTHERN CALIFORNIA GAS)	
COMPANY for authority to update its gas revenue)	A-10-12-006
requirement and base rates)	
<u>effective January 1, 2012 (U 904-G)</u>)	

Exhibit No.: (SCG-19-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEBBIE S. ROBINSON
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JULY 2011



**2012 General Rate Case - REVISED
INDEX OF WORKPAPERS**

Exhibit SCG-19-WP-R - COMPENSATION, HEALTH & WELFARE

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Exhibit SCG-19-WP-R - COMPENSATION, HEALTH & WELFARE

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Overall Summary For Exhibit No. SCG-19-WP-R

Area: COMPENSATION, HEALTH & WELFARE

Witness: Robinson, Debbie Sue

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>Non-Shared Services</i>	115,801	110,430	125,723	134,279
<i>Shared Services</i>	0	0	0	0
Total	115,801	110,430	125,723	134,279

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue

Summary of Non-Shared Services Workpapers:

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>A. Compensation</i>	41,975	30,312	34,347	35,599
<i>B. Health Benefits</i>	56,211	60,191	69,845	77,762
<i>C. Welfare Benefits</i>	924	877	955	978
<i>D. Retirement Plans</i>	13,417	15,185	16,660	16,007
<i>E. Other Benefit Program Expenses</i>	3,274	3,865	3,916	3,933
<i>Total</i>	115,801	110,430	125,723	134,279

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Workpaper: VARIOUS

Summary for Category: A. Compensation

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	41,975	26,412	29,214	30,238
Non-Labor	0	0	0	0
NSE	0	3,900	5,133	5,361
Total	41,975	30,312	34,347	35,599
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2CP000.000 Comp-ICP

Labor	37,920	25,582	28,384	29,408
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	37,920	25,582	28,384	29,408
FTE	0.0	0.0	0.0	0.0

2CP000.001 Comp-Spot Cash

Labor	822	830	830	830
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	822	830	830	830
FTE	0.0	0.0	0.0	0.0

2CP000.002 Comp-Long Term Incentive Plan

Labor	3,233	0	0	0
Non-Labor	0	0	0	0
NSE	0	3,900	5,133	5,361
Total	3,233	3,900	5,133	5,361
FTE	0.0	0.0	0.0	0.0

**Beginning of Workpaper
2CP000.000 - Comp-ICP**

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 1. Comp-ICP
 Workpaper: 2CP000.000 - Comp-ICP

Activity Description:

The annual incentive plan is commonly referred to as the Incentive Compensation Plan (ICP). The ICP recognizes and rewards employee contributions to meeting important customer service, safety, supplier diversity, financial, and project completion goals. Short-term incentives have been a part of SCG's total compensation strategy since 1997.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as costs are projected based on changes in salaries, headcount, and ICP assumptions which cannot be projected using other methods.

Summary of Results:

Years	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	10,760	32,660	33,812	36,562	37,920	25,582	28,384	29,408	
Non-Labor	0	0	0	0	0	0	0	0	
NSE	0	0	0	0	0	0	0	0	
Total	10,760	32,660	33,812	36,562	37,920	25,582	28,384	29,408	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 1. Comp-ICP
 Workpaper: 2CP000.000 - Comp-ICP

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	25,582	28,384	29,408	25,582	28,384	29,408
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	25,582	28,384	29,408	25,582	28,384	29,408
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	26,350	0	0	26,350	0.0	1-Sided Adj
2010 ICP Projection in 2009 Dollars						
2010	-768	0	0	-768	0.0	1-Sided Adj
ERRATA - Update ICP projection to correct union payment information						
2010 Total	25,582	0	0	25,582	0.0	
2011	29,398	0	0	29,398	0.0	1-Sided Adj
2011 ICP Projection in 2009 Dollars						
2011	-1,014	0	0	-1,014	0.0	1-Sided Adj
ERRATA - Update ICP projection to correct union payment information						
2011 Total	28,384	0	0	28,384	0.0	
2012	30,604	0	0	30,604	0.0	1-Sided Adj
2012 ICP Projection in 2009 Dollars						
2012	-1,196	0	0	-1,196	0.0	1-Sided Adj
ERRATA - Update ICP projection to correct union payment information						

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: A. Compensation
Category-Sub: 1. Comp-ICP
Workpaper: 2CP000.000 - Comp-ICP

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012 Total	29,408	0	0	29,408	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: A. Compensation
Category-Sub: 1. Comp-ICP
Workpaper: 2CP000.000 - Comp-ICP

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	48	305	0	34
Non-Labor	3	0	0	0	0
NSE	0	0	0	0	0
Total	3	48	305	0	34
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	8,211	25,416	26,860	29,897	32,082
Non-Labor	-3	0	0	0	0
NSE	0	0	0	0	0
Total	8,209	25,416	26,860	29,897	32,082
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	8,211	25,464	27,165	29,897	32,117
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	8,211	25,464	27,165	29,897	32,117
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	1,400	4,550	4,740	5,761	5,803
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,400	4,550	4,740	5,761	5,803
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	1,148	2,645	1,907	903	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,148	2,645	1,907	903	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	10,760	32,660	33,812	36,562	37,920
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	10,760	32,660	33,812	36,562	37,920
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: A. Compensation
Category-Sub: 1. Comp-ICP
Workpaper: 2CP000.000 - Comp-ICP

Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	8,211	25,416	26,860	29,897	32,082
Non-Labor	-3	0	0	0	0
NSE	0	0	0	0	0
Total	8,209	25,416	26,860	29,897	32,082
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	-3	0	0.0	1-Sided Adj	N/A	DSREED2009111 3125814193
Remove non-recurring costs							
2005	9,612	0	0	0.0	1-Sided Adj	N/A	DSREED2009111 3125836677
Record 2005 ICP expense							
2005	-1,400	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 180155037
ERRATA - Remove the impact of V&S loading, ICP is 100% Productive Labor							
2005 Total	8,211	-3	0	0.0			
2006	29,966	0	0	0.0	1-Sided Adj	N/A	DSREED2009110 3134519550
Record ICP costs for 2006							
2006	-4,551	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 175941550
ERRATA - Remove the impact of V&S loading, ICP is 100% Productive Labor							
2006 Total	25,416	0	0	0.0			
2007	31,600	0	0	0.0	1-Sided Adj	N/A	DSREED2009111 3132945900
Record ICP costs for 2007							
2007	-4,740	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 175223243
ERRATA - Remove the impact of V&S loading, ICP is 100% Productive Labor							

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 1. Comp-ICP
 Workpaper: 2CP000.000 - Comp-ICP

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007 Total	26,860	0	0	0.0			
2008	35,658	0	0	0.0	1-Sided Adj	N/A	DSREED2009111 3134349527
	Record 2008 ICP costs						
2008	-5,761	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 174951430
	ERRATA - Remove the impact of V&S loading, ICP is 100% Productive Labor						
2008 Total	29,897	0	0	0.0			
2009	27,435	0	0	0.0	1-Sided Adj	N/A	DSREED2010050 4130307040
	Transfer ICP costs to correct workgroup						
2009	4,647	0	0	0.0	1-Sided Adj	N/A	DSREED2010061 3102043707
	Record year-end top side adjustment.						
2009 Total	32,082	0	0	0.0			

Supplemental Workpapers for Workpaper 2CP000.000

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

SoCalGas						
ICP Projection						
For Years 2009-2012						
ASSUMPTIONS						
1. ICP calculated based on salary data as of March 2010, assumes target payout and increases based on changes in salary and headcount.						
2. Labor inflation for 2010-2012 are as follows:						
	2010	2011	2012			
	2.61%	3.02%	2.37%			
3. Projected headcount and percentage increase are as follows:						
	2010	2011	2012			
Headcount	7,464	7,729	7,734			
Increase/(Decrease) to Prior Year	4.60%	3.55%	0.06%			
4. Average ICP per executive is						
	\$	156,892				
5. Average ICP per remaining non represented employees is						
	\$	12,984				
6. Includes projection for ICP payable to represented employees that perform duties of non-represented employees based on prior year payment information						
	Actual			Projected		
	<i>As of April</i>					
Headcount Information	2010	2009	2010	2011	2012	
Executive Headcount	8	8	8	8	8	
Non Exec Headcount	1,916	1,816	1,816	2,032	2,108	
Union Headcount	5,156	5,312	5,312	5,689	5,618	
Total Headcount	7,080	7,136	7,136	7,729	7,734	
Projected Expense						
Executive ICP		\$ 1,778,200	\$ 1,287,893	\$ 1,326,787	\$ 1,358,232	
Non Executive ICP		34,991,669	24,194,175	27,889,468	29,618,280	
Union ICP for Non-Rep Duties		1,150,131	767,137	787,160	846,394	
Total Cost		\$ 37,920,000	\$ 26,249,206	\$ 30,003,415	\$ 31,822,906	
Total Cost in 2009 \$		\$ 37,920,000	\$ 25,581,528	\$ 28,383,076	\$ 29,407,351	

SoCalGas
Detail of ICP Projection Calculation
For Years 2010-2012

Executive ICP

Year	Projected # of Executives	Average ICP per Executive	Labor Inflation	Projected Cost	Nominal Dollars	
					Per WP	Variance
2010	8	\$ 156,891.74	2.61%	\$ 1,287,893	\$ 1,255,134	\$ 32,759
2011	8	\$ 160,986.61	3.02%	\$ 1,326,787	\$ 1,293,039	\$ 33,748
2012	8	\$ 165,848.41	2.37%	\$ 1,358,232	\$ 1,323,684	\$ 34,548

Non Executive ICP

Year	Projected # of Non-Executives	Average ICP per Non-Executive	Labor Inflation	Projected Cost	Nominal Dollars	
					Per WP	Variance
2010	1,816	\$ 12,983.90	2.61%	\$ 24,194,175	\$ 24,194,175	\$ -
2011	2,032	\$ 13,322.78	3.02%	\$ 27,889,468	\$ 25,783,824	\$ 2,105,645
2012	2,108	\$ 13,725.13	2.37%	\$ 29,618,280	\$ 24,491,580	\$ 5,126,700

Union ICP for Performance of Non-Represented Duties

Year	Prior Year Cost at Target Payout	# Employees in Prior Year	Average per Employee-2009	Labor Inflation	# Employees in Current Year	Nominal Dollars
						Projected Cost
2010	\$ 767,137	5,312	144.42	2.61%	5,312	\$ 787,160
2011	\$ 787,160	5,312	144.42	3.02%	5,689	\$ 846,394
2012	\$ 846,394	5,689	144.42	2.37%	5,618	\$ 830,557

Totals

Year	Executive ICP	Non Executive ICP	Union ICP	Nominal Dollars		2009 Dollars
				Projected Cost	Projected Cost	Projected Cost
2010	\$ 1,287,893	\$ 24,194,175	\$ 767,137	\$ 26,249,206	\$ 25,581,528	
2011	\$ 1,326,787	\$ 27,889,468	\$ 787,160	\$ 30,003,415	\$ 28,383,076	
2012	\$ 1,358,232	\$ 29,618,280	\$ 846,394	\$ 31,822,906	\$ 29,407,351	

Beginning of Workpaper
2CP000.001 - Comp-Spot Cash

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 2. Comp-Spot Cash
 Workpaper: 2CP000.001 - Comp-Spot Cash

Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Spot Cash Awards program is used to provide cash awards.

Forecast Methodology:

Labor - 5-YR Average

As costs are variable over time, averaging method appears to be the most appropriate method.

Non-Labor - 5-YR Average

Please see Averaging method for more information.

NSE - 5-YR Average

Please see Averaging method for more information.

Summary of Results:

		In 2009\$ (000)								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2005	2006	2007	2008	2009	2010	2011	2012	
Labor		703	999	733	894	822	830	830	830	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		703	999	733	894	822	830	830	830	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 2. Comp-Spot Cash
 Workpaper: 2CP000.001 - Comp-Spot Cash

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	5-YR Average	979	979	979	-149	-149	-149	830	830	830
Non-Labor	5-YR Average	0	0	0	0	0	0	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		979	979	979	-149	-149	-149	830	830	830
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	-149	0	0	-149	0.0	1-Sided Adj
ERRATA - To remove the V&S loading						
2010 Total	-149	0	0	-149	0.0	
2011	-149	0	0	-149	0.0	1-Sided Adj
ERRATA - To remove the V&S loading						
2011 Total	-149	0	0	-149	0.0	
2012	-149	0	0	-149	0.0	1-Sided Adj
ERRATA - To remove the V&S loading						
2012 Total	-149	0	0	-149	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: A. Compensation
Category-Sub: 2. Comp-Spot Cash
Workpaper: 2CP000.001 - Comp-Spot Cash

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	628	918	692	872	822
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	628	918	692	872	822
FTE	0.0	0.0	0.0	0.0	0.1
Adjustments (Nominal \$) **					
Labor	-91	-139	-103	-141	-126
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-91	-139	-103	-141	-126
FTE	0.0	0.0	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	536	779	589	731	696
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	536	779	589	731	696
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	91	139	103	141	126
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	91	139	103	141	126
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	75	81	41	22	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	75	81	41	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	703	999	733	894	822
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	703	999	733	894	822
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: A. Compensation
Category-Sub: 2. Comp-Spot Cash
Workpaper: 2CP000.001 - Comp-Spot Cash

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	-91	-139	-103	-141	-126	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	-91	-139	-103	-141	-126	
FTE	0.0	0.0	0.0	0.0	-0.1	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	-91	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 180352227
ERRATA - Remove the impact of V&S loading, Spot Cash is 100% Productive Labor							
2005 Total	-91	0	0	0.0			
2006	-139	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 180550320
ERRATA - Remove the impact of V&S loading, Spot Cash is 100% Productive Labor							
2006 Total	-139	0	0	0.0			
2007	0	26,667	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2164400203
Transfer PBOP costs to correct workgroup							
2007	0	-26,667	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2009110 2170029833
Transfer PBOP costs to correct workgroup							
2007	-103	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 175407183
ERRATA - Remove the impact of V&S loading, Spot cash is 100% Productive Labor							
2007 Total	-103	0	0	0.0			
2008	-141	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 181010937
ERRATA - Remove the impact of V&S loading, Spot Cash is 100% Productive Labor							

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 2. Comp-Spot Cash
 Workpaper: 2CP000.001 - Comp-Spot Cash

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008 Total	-141	0	0	0.0			
2009	0	0	0	-0.1	1-Sided Adj	N/A	DSREED2010050 4114908383
Remove FTE from Spot Cash award							
2009	-126	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 183122023
ERRATA - Remove the impact of V&S loading, Spot Cash is 100% Productive Labor							
2009 Total	-126	0	0	-0.1			

Supplemental Workpapers for Workpaper 2CP000.001

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

SoCalGas						
Spot Cash Projection						
For Years 2009-2012						
ASSUMPTIONS						
1. Spot Cash payments are projected based on a five year average of historical payments.						
			Actual		Projected	
			2009		2010	2011
					2012	
Total Cost in 2009 \$			\$ 821,886		\$ 830,000	\$ 830,000
					\$ 830,000	\$ 830,000

Beginning of Workpaper
2CP000.002 - Comp-Long Term Incentive Plan

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 3. Comp-Long Term Incentive Plan
 Workpaper: 2CP000.002 - Comp-Long Term Incentive Plan

Activity Description:

Long-term incentives are an integral component of a competitive compensation program for key management and executive employees. Long-term incentives awards are granted under the Sempra Energy Long Term Incentive Plan, in the form of performance-based restricted stock units and nonqualified stock options.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as costs are projected based on ASC 718 (formerly FAS 123R) costs which cannot be projected using the other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	22,769	5,427	4,208	4,942	3,233	0	0	0	
Non-Labor	0	0	0	0	0	0	0	0	
NSE	0	0	0	0	0	3,900	5,133	5,361	
Total	22,769	5,427	4,208	4,942	3,233	3,900	5,133	5,361	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 3. Comp-Long Term Incentive Plan
 Workpaper: 2CP000.002 - Comp-Long Term Incentive Plan

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	3,900	5,133	5,361	3,900	5,133	5,361
Total		0	0	0	3,900	5,133	5,361	3,900	5,133	5,361
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	3,900	3,900	0.0	1-Sided Adj
2010 Long Term Incentive Projection						
2010 Total	0	0	3,900	3,900	0.0	
2011	0	0	5,133	5,133	0.0	1-Sided Adj
2011 Long Term Incentive Projection						
2011 Total	0	0	5,133	5,133	0.0	
2012	0	0	5,361	5,361	0.0	1-Sided Adj
2012 Long Term Incentive Projection						
2012 Total	0	0	5,361	5,361	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: A. Compensation
Category-Sub: 3. Comp-Long Term Incentive Plan
Workpaper: 2CP000.002 - Comp-Long Term Incentive Plan

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	255	368	346	5	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	255	368	346	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	17,377	4,232	3,381	4,041	2,739
Non-Labor	-255	-368	-346	-5	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	17,122	3,864	3,035	4,035	2,739
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	17,377	4,232	3,381	4,041	2,739
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	17,377	4,232	3,381	4,041	2,739
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	2,963	756	590	779	495
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,963	756	590	779	495
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	2,429	440	237	122	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,429	440	237	122	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	22,769	5,427	4,208	4,942	3,233
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	22,769	5,427	4,208	4,942	3,233
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: A. Compensation
Category-Sub: 3. Comp-Long Term Incentive Plan
Workpaper: 2CP000.002 - Comp-Long Term Incentive Plan

Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	17,377	4,232	3,381	4,041	2,739
Non-Labor	-255	-368	-346	-5	0
NSE	0	0	0	0	0
Total	17,122	3,864	3,035	4,035	2,739
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	-255	0	0.0	1-Sided Adj	N/A	DSREED2009111 3125916020
Remove non-recurring costs							
2005	20,339	0	0	0.0	1-Sided Adj	N/A	DSREED2009111 3125940070
Record 2005 Long Term Incentive Plan costs							
2005	-2,963	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 182019480
ERRATA - Remove the impact of V&S loading,							
2005 Total	17,377	-255	0	0.0			
2006	4,988	0	0	0.0	1-Sided Adj	N/A	DSREED2009111 3130200633
Record 2006 Long Term Incentive Plan costs							
2006	0	-368	0	0.0	1-Sided Adj	N/A	DSREED2009111 3130213743
Remove non recurring costs							
2006	-756	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 182234763
ERRATA - Remove the impact of V&S loading,							
2006 Total	4,232	-368	0	0.0			
2007	0	-346	0	0.0	1-Sided Adj	N/A	DSREED2009111 3133017900
Remove non-recurring costs							

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: A. Compensation
 Category-Sub: 3. Comp-Long Term Incentive Plan
 Workpaper: 2CP000.002 - Comp-Long Term Incentive Plan

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	3,971	0	0	0.0	1-Sided Adj	N/A	DSREED2009111 3133039713
Record 2007 Long Term Incentive Plan costs							
2007	-590	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 175524433
ERRATA - Remove the impact of V&S loading,							
2007 Total	3,381	-346	0	0.0			
2008	0	-5	0	0.0	1-Sided Adj	N/A	DSREED2009111 3134429057
Remove non-recurring costs							
2008	4,820	0	0	0.0	1-Sided Adj	N/A	DSREED2009111 3134516917
Record Long Term Incentive plan costs for 2008							
2008	-779	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 182542313
ERRATA - Remove the impact of V&S loading,							
2008 Total	4,041	-5	0	0.0			
2009	3,233	0	0	0.0	1-Sided Adj	N/A	DSREED2010050 4132224400
Transfer Long Term Incentive Plan costs to correct workgroup.							
2009	-495	0	0	0.0	1-Sided Adj	N/A	TPGMG20110207 182910693
ERRATA - Remove the impact of V&S loading,							
2009 Total	2,739	0	0	0.0			

Supplemental Workpapers for Workpaper 2CP000.002

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

SoCalGas						
Long Term Incentive Plan Projection						
For Years 2009-2012						
ASSUMPTIONS						
1. Restricted stock and stock options are calculated based on accounting expense incurred for awards issued to SoCalGas employees. 2. The accounting expense is derived by multiplying the fair value of each restricted stock unit and stock option award by the number of awards issued for each year. 3. Expense for awards issued in 2010 and prior are based on actual grants and fair values calculated by outside consultants. 4. Fair value of future grants is consistent with grants issued in 2010 assuming annual increases of 4%. 5. Employee populations based on current positions/levels and does include forecasted transfers in 2011 as part of reorganization. 6. Number of participants in plan for each year are as follows:						
		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
		29	34	54	54	
		Actual	Projected			
Type		2009	2010	2011	2012	
Restricted Stock Awards/Units		\$ 2,708,715	\$ 3,128,499	\$ 4,161,104	\$ 4,347,372	
Nonqualified Stock Options		524,685	771,982	971,547	1,014,120	
Total Cost		\$ 3,233,400	\$ 3,900,481	\$ 5,132,651	\$ 5,361,492	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Workpaper: VARIOUS

Summary for Category: B. Health Benefits

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	56,211	0	0	0
NSE	0	60,191	69,845	77,762
Total	56,211	60,191	69,845	77,762
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.000 MEDICAL

Labor	0	0	0	0
Non-Labor	50,248	0	0	0
NSE	0	53,701	63,032	70,735
Total	50,248	53,701	63,032	70,735
FTE	0.0	0.0	0.0	0.0

2PB000.001 DENTAL

Labor	0	0	0	0
Non-Labor	3,305	0	0	0
NSE	0	3,542	3,672	3,675
Total	3,305	3,542	3,672	3,675
FTE	0.0	0.0	0.0	0.0

2PB000.002 VISION

Labor	0	0	0	0
Non-Labor	490	0	0	0
NSE	0	470	487	487
Total	490	470	487	487
FTE	0.0	0.0	0.0	0.0

2PB000.003 WELLNESS

Labor	0	0	0	0
Non-Labor	487	0	0	0
NSE	0	724	745	795
Total	487	724	745	795
FTE	0.0	0.0	0.0	0.0

2PB000.004 EMPLOYEE ASSISTANCE PROGRAM

Labor	0	0	0	0
Non-Labor	719	0	0	0
NSE	0	719	740	760
Total	719	719	740	760
FTE	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Workpaper: VARIOUS

In 2009\$ (000)			
Adjusted-Recorded	Adjusted-Forecast		
2009	2010	2011	2012

2PB000.005 MENTAL HEALTH

Labor	0	0	0	0
Non-Labor	962	0	0	0
NSE	0	1,035	1,169	1,310
Total	962	1,035	1,169	1,310
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2PB000.000 - MEDICAL

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - MEDICAL

Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. MEDICAL: SCG offers several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in medical premiums and headcount, which cannot be projected using other methods.

Summary of Results:

Years	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	35,515	38,137	41,870	42,945	50,248	0	0	0	
NSE	0	0	0	0	0	53,701	63,032	70,735	
Total	35,515	38,137	41,870	42,945	50,248	53,701	63,032	70,735	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - MEDICAL

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	53,701	63,032	70,735	53,701	63,032	70,735
Total		0	0	0	53,701	63,032	70,735	53,701	63,032	70,735
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	53,701	53,701	0.0	1-Sided Adj
2010 Medical Projection						
2010 Total	0	0	53,701	53,701	0.0	
2011	0	0	63,032	63,032	0.0	1-Sided Adj
2011 Medical Projection						
2011 Total	0	0	63,032	63,032	0.0	
2012	0	0	70,735	70,735	0.0	1-Sided Adj
2012 Medical Projection						
2012 Total	0	0	70,735	70,735	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - MEDICAL

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	83	62	-18	6	3
Non-Labor	35,373	51,614	45,651	48,603	50,467
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	35,456	51,676	45,634	48,609	50,470
FTE	1.4	0.7	-0.2	0.1	0.0
Adjustments (Nominal \$) **					
Labor	-83	-62	18	-6	-3
Non-Labor	-3,739	-16,406	-5,703	-5,550	-218
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-3,822	-16,469	-5,685	-5,556	-221
FTE	-1.4	-0.7	0.2	-0.1	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	31,633	35,208	39,949	43,053	50,248
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	31,633	35,208	39,949	43,053	50,248
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	3,882	2,929	1,922	-107	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	3,882	2,929	1,922	-107	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	35,515	38,137	41,870	42,945	50,248
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	35,515	38,137	41,870	42,945	50,248
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - MEDICAL

Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	-83	-62	18	-6	-3
Non-Labor	-3,739	-16,406	-5,703	-5,550	-218
NSE	0	0	0	0	0
Total	-3,822	-16,469	-5,685	-5,556	-221
FTE	-1.4	-0.7	0.2	-0.1	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	-83	0	0	0.0	1-Sided Adj	N/A	DSREED2009110 4112153873
	Remove non-recurring labor costs						
2005	0	0	0	-1.4	1-Sided Adj	N/A	DSREED2009110 4112210187
	Remove non-recurring FTE						
2005	0	-1,956	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009110 4112257767
	Transfer Dental costs to correct workgroup						
2005	0	-554	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009110 4112324627
	Transfer vision costs to correct workgroup						
2005	0	-356	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009110 4112405813
	Transfer Wellness costs to correct workgroup						
2005	0	-237	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009110 4112437250
	Transfer EAP costs to correct workgroup						
2005	0	-1,035	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009110 4112502440
	Transfer Mental Health costs to correct workgroup						
2005	0	-30	0	0.0	CCTR Transf	To 2200-0005.007	DSREED2009110 4112526270
	Transfer AD&D costs to correct workgroup						
2005	0	-981	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 4112548130
	Transfer Life Insurance costs to correct workgroup						

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Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
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 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - MEDICAL

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	-41	0	0.0	CCTR Transf	To 2200-0005.008	DSREED2009110 4113422450
Transfer Business Travel Insurance costs to correct workgroup							
2005	0	-2,786	0	0.0	CCTR Transf	To 2200-8959.000	DSREED2009110 4113509873
Transfer Long-Term Disability costs to correct workgroup							
2005	0	-2,796	0	0.0	CCTR Transf	To 2200-0005.012	DSREED2009110 4113656017
Transfer Supplemental Pension to correct workgroup							
2005	0	-36,258	0	0.0	CCTR Transf	To 2200-8001.001	DSREED2009110 4113733470
Transfer PBOP costs to correct workgroup							
2005	0	-10,914	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009110 4113945583
Transfer Retirement Savings Plan costs to correct workgroup							
2005	0	-14,138	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2009110 4114044880
Reclass Workers' Compensation costs to correct workgroup.							
2005	0	-1,328	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009110 4114517510
Transfer Benefit Fees & Services costs to correct workgroup							
2005	0	-152	0	0.0	CCTR Transf	To 2200-0005.021	DSREED2009110 4114632920
Transfer Special Events costs to correct workgroup							
2005	0	-252	0	0.0	CCTR Transf	To 2200-0005.016	DSREED2009110 4114724857
Transfer Education Assistance costs to correct workgroup							
2005	0	-95	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009110 4114806763
Transfer Emergency Child Care costs to correct workgroup							
2005	0	-243	0	0.0	CCTR Transf	To 2200-0005.022	DSREED2009110 4114903530
Transfer Special Events costs to correct workgroup							
2005	0	2,796	0	0.0	CCTR Transf	From 2200-0005.012	DSREED2010050 4185240003
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	10,914	0	0.0	CCTR Transf	From 2200-0005.014	DSREED2010050 4185309677
Delete - to reverse cct-trsfr from 2200-0005.000							

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2005	0	1,328	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4185339100
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	252	0	0.0	CCTR Transf	From 2200-0005.016	DSREED2010050 4185406177
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	237	0	0.0	CCTR Transf	From 2200-0005.004	DSREED2010050 4185432333
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	152	0	0.0	CCTR Transf	From 2200-0005.021	DSREED2010050 4185633503
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	356	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2010050 4185739520
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	36,258	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2010050 4191925583
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	18,121	0	0.0	1-Sided Adj	N/A	DSREED2010061 3133336227
Transfer medical costs to correct workgroup							
2005 Total	-83	-3,739	0	-1.4			
2006	0	-1,821	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009110 3111629100
Transfer dental costs to correct workgroup							
2006	0	-25	0	0.0	CCTR Transf	To 2200-0005.009	DSREED2009110 3112134760
Transfer AD&D insurance to correct workgroup							
2006	0	-1,276	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009110 3112204900
Transfer Benefit Fees & Services to correct workgroup							
2006	0	-0.575	0	0.0	CCTR Transf	To 2200-0005.008	DSREED2009110 3112251027
Transfer Business Travel Insurance to correct workgroup							
2006	0	-2,426	0	0.0	CCTR Transf	To 2200-8959.000	DSREED2009110 3112327717
Transfer Long-Term Disability costs to correct workgroup							

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<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2006	0	-638	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 3125923607
Transfer EAP costs to correct workgroup							
2006	0	-900	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 3125951573
Transfer Mental Health costs to correct workgroup							
2006	0	-358	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009110 3130732583
Transfer Wellness costs to correct workgroup							
2006	-62	0	0	0.0	1-Sided Adj	N/A	DSREED2009110 3131020400
Remove non-recurring labor costs							
2006	0	0	0	-0.7	1-Sided Adj	N/A	DSREED2009110 3131050120
Remove nonrecurring FTE							
2006	0	-1,607	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 3131139853
Transfer Life Insurance costs to correct workgroup							
2006	0	-18,590	0	0.0	CCTR Transf	To 2200-8001.001	DSREED2009110 3131245760
Transfer PBOP costs to correct workgroup							
2006	0	-376	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009110 3131316340
Transfer Vision costs to correct workgroup							
2006	0	-98	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009110 3131356090
Transfer Emergency Childcare costs to correct workgroup							
2006	0	-11,361	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009110 3131431390
Record Retirement Savings Plan costs to correct workgroup							
2006	0	-2,537	0	0.0	CCTR Transf	To 2200-0005.012	DSREED2009110 3131503263
Transfer Supplemental Pension costs to correct workgroup							
2006	0	-15,868	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2009110 3131543953
Transfer Workers' Compensation costs to correct workgroup							
2006	0	-412	0	0.0	CCTR Transf	To 2200-0005.016	DSREED2009110 3133427473
Transfer Education Assistance to correct workgroup							

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2006	0	-169	0	0.0	CCTR Transf	To 2200-0005.021	DSREED2009110 3133506397
Transfer Service Recognition costs to correct workgroup							
2006	0	-385	0	0.0	CCTR Transf	To 2200-0005.022	DSREED2009110 3133541693
Transfer Special Events costs to correct workgroup							
2006	0	0.575	0	0.0	CCTR Transf	From 2200-0005.008	DSREED2009111 3130804047
Transfer Business Travel Insurance to correct workgroup							
2006	0	2,537	0	0.0	CCTR Transf	From 2200-0005.012	DSREED2010050 4184722630
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	11,361	0	0.0	CCTR Transf	From 2200-0005.014	DSREED2010050 4184750003
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	1,276	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4184822707
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	412	0	0.0	CCTR Transf	From 2200-0005.016	DSREED2010050 4184853067
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	169	0	0.0	CCTR Transf	From 2200-0005.021	DSREED2010050 4190054003
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	385	0	0.0	CCTR Transf	From 2200-0005.022	DSREED2010050 4190143833
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	18,590	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2010050 4191844067
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	7,712	0	0.0	1-Sided Adj	N/A	DSREED2010061 3124852533
Record medical costs to correct workgroup							
2006 Total	-62	-16,406	0	-0.7			
2007	18	0	0	0.0	1-Sided Adj	N/A	DSREED2009110 2140224000
Reclass non recurring labor costs							

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<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	-2,444	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009110 2140940010
							Transfer dental costs to correct workgroup
2007	0	-376	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009110 2141017980
							Transfer wellness costs to correct workgroup
2007	0	-385	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009110 2141109137
							Transfer vision costs to correct workgroup
2007	0	-28	0	0.0	CCTR Transf	To 2200-0005.007	DSREED2009110 2141226043
							Transfer AD&D costs to correct workgroup
2007	0	-1,066	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009110 2141302030
							Transfer Benefit Fees & Svcs costs to correct workgroup
2007	0	0	0	0.2	1-Sided Adj	N/A	DSREED2009110 2141334843
							Remove non-recurring labor from benefits
2007	0	-942	0	0.0	CCTR Transf	To 2200-0005.006	DSREED2009110 2141717737
							Transfer life insurance costs to correct workgroup
2007	0	-636	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009110 2141744270
							Transfer EAP costs to correct workgroup
2007	0	-700	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009110 2141815740
							Transfer Mental Health costs to correct workgroup
2007	0	-73	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009110 2141848960
							Transfer Emergency Child Care to correct workgroup
2007	0	-12,601	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009110 2141920130
							Transfer Retirement Savings Plan costs to correct workgroup
2007	0	-72	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009110 2145123463
							Transfer Business Travel Insurance to correct workgroup
2007	0	-3,939	0	0.0	CCTR Transf	To 2200-8959.000	DSREED2009110 2164241687
							Transfer Long-Term Disability costs to correct workgroup

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2007	0	-17,834	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2009110 2164321280
						Transfer Workers' Compensation costs to correct workgroup	
2007	0	-26,667	0	0.0	CCTR Transf	To 2200-8000.001	DSREED2009110 2164400203
						Transfer PBOP costs to correct workgroup	
2007	0	-2,102	0	0.0	CCTR Transf	To 2200-0005.012	DSREED2009110 2164658990
						Transfer Supplemental Pension costs to correct workgroup	
2007	0	-462	0	0.0	CCTR Transf	To 2200-0005.016	DSREED2009110 2165521747
						Transfer Education Assistance costs to correct workgroup	
2007	0	-122	0	0.0	CCTR Transf	To 2200-0005.021	DSREED2009110 2165621717
						Transfer Service Recognition costs to correct workgroup	
2007	0	-158	0	0.0	CCTR Transf	To 2200-0005.022	DSREED2009110 2165709873
						Transfer Special Events costs to correct workgroup	
2007	0	-1,782	0	0.0	1-Sided Adj	N/A	DSREED2009111 3133132247
						Adjust medical costs to agree with HR records	
2007	0	-2,102	0	0.0	CCTR Transf	From 2200-0005.012	DSREED2010050 4182423567
						Delete - To reverse CCTR-Trsf from 2200-0005.000	
2007	0	4,204	0	0.0	CCTR Transf	From 2200-0005.012	DSREED2010050 4182549253
						Delete - to reverse CCTR-transfer from 2200-0005.000	
2007	0	12,601	0	0.0	CCTR Transf	From 2200-0005.014	DSREED2010050 4182649817
						Delete - to reverse cct-trsfr from 2200-0005.000	
2007	0	1,066	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4182727520
						Delete - to reverse cct-trsfr from 2200-0005.000	
2007	0	462	0	0.0	CCTR Transf	From 2200-0005.016	DSREED2010050 4182801130
						Delete - to reverse cct-trsfr from 2200-0005.000	
2007	0	376	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2010050 4182930600
						Delete - to reverse cct-trsfr from 2200-0005.000	

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<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	122	0	0.0	CCTR Transf	From 2200-0005.021	DSREED2010050 4190442787
Delete - to reverse cct-trsfr from 2200-0005.000							
2007	0	158	0	0.0	CCTR Transf	From 2200-0005.022	DSREED2010050 4190505707
Delete - to reverse cct-trsfr from 2200-0005.000							
2007	0	26,667	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2010050 4191753350
Delete - to reverse cct-trsfr from 2200-0005.000							
2007	0	23,132	0	0.0	1-Sided Adj	N/A	DSREED2010061 3115840383
Transfer medical costs to correct workgroup							
2007 Total	18	-5,703	0	0.2			

2008	-6	0	0	0.0	1-Sided Adj	N/A	DSREED2009102 9092626210
Remove one-time costs							
2008	0	-2,463	0	0.0	CCTR Transf	To 2200-0005.001	DSREED2009102 9092701537
Transfer dental costs to correct workgroup							
2008	0	-900	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009102 9092858057
Transfer mental health costs to correct workgroup							
2008	0	-640	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009102 9092930070
Transfer EAP costs to correct workgroup							
2008	0	-365	0	0.0	CCTR Transf	To 2200-0005.002	DSREED2009102 9093001370
Transfer vision costs to correct workgroup							
2008	0	-12,361	0	0.0	CCTR Transf	To 2200-0005.014	DSREED2009102 9093043213
Transfer Retirement Savings Plan costs to correct workgroup							
2008	0	-9	0	0.0	CCTR Transf	To 2200-0005.007	DSREED2009102 9093252030
Transfer AD&D costs to correct workgroup							
2008	0	-1,365	0	0.0	CCTR Transf	To 2200-0005.015	DSREED2009102 9093400110
Transfer Benefit Fees & Services costs to correct workgroup							

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2008	0	-4,262	0	0.0	CCTR Transf	To 2200-8959.000	DSREED2009102 9093454110
						Transfer Disability Costs to Correct workgroup	
2008	0	-77	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2009102 9093532673
						Transfer Emergency Child Care costs to correct workgroup	
2008	0	-16,256	0	0.0	CCTR Transf	To 2200-8001.001	DSREED2009102 9093619707
						Transfer PBOP costs to correct cost center	
2008	0	-307	0	0.0	CCTR Transf	To 2200-0005.003	DSREED2009102 9093655737
						Transfer Wellness costs to correct workgroup	
2008	0	-3,037	0	0.0	CCTR Transf	To 2200-0005.012	DSREED2009102 9093737080
						Transfer Supplemental Pension costs to correct workgroup	
2008	0	-706	0	0.0	CCTR Transf	To 2200-0005.016	DSREED2009102 9093817580
						Transfer Education Assistance to correct workgroup	
2008	0	-23,074	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2009102 9094156710
						Transfer Workers' Compensation costs to correct workgroup	
2008	0	-475	0	0.0	CCTR Transf	To 2200-0005.022	DSREED2009102 9094620623
						Transfer Special Events costs to correct workgroup	
2008	0	-23	0	0.0	CCTR Transf	To 2200-0005.008	DSREED2009102 9095122660
						Transfer Business Travel Insurance to correct workgroup	
2008	0	-217	0	0.0	CCTR Transf	To 2200-0005.021	DSREED2009102 9095219223
						Transfer Service Recognition costs to correct workgroup	
2008	0	3,037	0	0.0	CCTR Transf	From 2200-0005.012	DSREED2010050 4183545693
						Delete - to reverse cct-trsfr from 2200-0005.000	
2008	0	12,361	0	0.0	CCTR Transf	From 2200-0005.014	DSREED2010050 4183611817
						Delete - to reverse cct-trsfr from 2200-0005.000	
2008	0	1,388	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4183633693
						Delete - to reverse cct-trsfr from 2200-0005.000	

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2008	0	706	0	0.0	CCTR Transf	From 2200-0005.016	DSREED2010050 4183727583
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	23	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4183840537
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	46	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4183925787
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	92	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4183951910
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	-184	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2010050 4184017753
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	307	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2010050 4184420457
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	217	0	0.0	CCTR Transf	From 2200-0005.021	DSREED2010050 4190913973
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	475	0	0.0	CCTR Transf	From 2200-0005.022	DSREED2010050 4190938457
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	16,256	0	0.0	CCTR Transf	From 2200-8001.001	DSREED2010050 4191641160
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	26,263	0	0.0	1-Sided Adj	N/A	DSREED2010061 3105400730
Transfer medical costs to correct workgroup							
2008	0	0	0	-0.1	1-Sided Adj	N/A	DSREED2010061 3105504433
Remove FTE from Medical							
2008 Total	-6	-5,550	0	-0.1			
2009	-3	0	0	0.0	1-Sided Adj	N/A	DSREED2010050 4115030713
Remove labor costs recorded to Medical							

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2009	0	-166	0	0.0	1-Sided Adj	N/A	DSREED2010050 4121907447
Transfer Mass Transit costs to correct workgroup							
2009	0	-53	0	0.0	1-Sided Adj	N/A	DSREED2010061 4175852260
Transfer Medical costs to correct workgroup							
2009 Total	-3	-218	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.000

Southern California Gas Company											
Projected Medical Cost											
2009-2012											

ASSUMPTIONS

	Projected		
	2010	2011	2012
1. Total headcount based on number of employees as of December 2009 plus expected increases or decreases for each year as provided by Case Management based on planner input.	7,464	7,729	7,734
2. Participation in type and level of coverage for 2010-2012 is calculated using actual enrollment as of April 2010 (a1) for total headcount (including any changes)			
3. "Annual Employer Only Rates" (b) for 2010 are actual			
4. Increase in medical premium "Annual Employer Only Rates" (b) for 2011-2012 are based on the medical premium increases as provided by Towers Watson, a certified actuarial firm		13.0%	12.0%
5. Employer medical costs for inactive employees for 2010 are actual, 2011 and 2012 increased by the rate increases noted above.			
6. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The total 2010 credit is projected based on credits taken through April, 2010 and increases in 2011 and 2012 by half of projected medical rate inflation.			

Carrier / Type	Participants							Actual 2009	Projected Total ER Premium				
	(a1)		Average 2009	(a1) * (1) Projected			2010		2011	2012	2010	2011	2012
	Actual 04/01/10	% of 4/1/10 Total		2010	2011	2012							
Non Union													
Blue Cross	1,409	19.7%	1,425	1,474	1,526	1,527	\$ 12,561,468	\$ 13,554,953	\$ 15,860,912	\$ 17,775,713			
Kaiser	233	3.27%	236	244	252	253	\$ 1,615,641	\$ 1,804,406	\$ 2,111,371	\$ 2,366,265			
PacifiCare	27	0.38%	30	28	29	29	\$ 300,966	\$ 346,023	\$ 404,888	\$ 453,768			
Total Non Union	1,669	23.39%	1,691	1,746	1,808	1,809	\$ 14,478,075	\$ 15,705,383	\$ 18,377,171	\$ 20,595,746			
								8.48%	17.01%	12.07%			
Union													
Blue Cross	4,014	56.25%	4,051	4,199	4,348	4,350	\$ 32,534,957	\$ 34,211,327	\$ 40,031,332	\$ 44,864,096			
Kaiser	722	10.12%	718	755	782	783	\$ 5,112,678	\$ 5,504,577	\$ 6,441,011	\$ 7,218,600			
PacifiCare	44	0.62%	49	46	48	48	\$ 367,108	\$ 327,382	\$ 383,076	\$ 429,323			
Total Union	4,780	66.98%	4,818	5,000	5,177	5,181	\$ 38,014,743	\$ 40,043,286	\$ 46,855,419	\$ 52,512,018			
Total Insured Participants	6,449	90.37%	6,509	6,745	6,985	6,989	\$ 52,492,818	\$ 55,748,669	\$ 65,232,590	\$ 73,107,764			
Waives	676	9.47%	670	707	732	733	\$ 630,000	\$ 649,920	\$ 672,995	\$ 673,430			
Employees Not Covered	11	0.16%	11	12	12	12		\$ -	\$ -	\$ -			
(1) Retiree Shift							\$ (2,874,527)	\$ (2,697,935)	\$ (2,873,300)	\$ (3,045,698)			
Grand Total	7,136	100.00%	7,190	7,464	7,729	7,734	\$ 50,248,291	\$ 53,700,654	\$ 63,032,284	\$ 70,735,496			

Southern California Gas Company													
Projected Medical Cost													
2010-2012													
ASSUMPTIONS													
										Projected			
										2010	2011	2012	
1. Total headcount based on number of employees as of December 2009 plus expected increases or decreases for each year as provided by Case Management based on planner input.										7,464	7,729	7,734	
2. Participation in type and level of coverage for 2010-2012 is calculated using actual enrollment as of April 2010 (a1) for total headcount (including any changes)													
3. "Annual Employer Only Rates" (b) for 2010 are actual													
4. Increase in medical premium "Annual Employer Only Rates" (b) for 2011-2012 are based on the medical premium increases as provided by Towers Watson, a certified actuarial firm											13.00%	12.00%	
5. Employer medical costs for inactive employees for 2010 are actual, 2011 and 2012 increased by the rate increases noted above.													
6. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The total 2010 credit is projected based on credits taken through April, 2010 and increases in 2011 and 2012 by half of projected medical rate inflation.													
(a) Participants													
(b) Annual Employer Only Rates													
(a) x (b) = Total ER Premium													
(a1) * (1)													
Projected													
Carrier / Type	Plan Code	Coverage Type	Actual 04/01/10	% of 4/1/10 Total	2010	2011	2012	Actual 2010	Projected 2011	Projected 2012	2010	Projected 2011	Projected 2012
Non Union													
Blue Cross													
HMO	002M	EE only	189	2.65%	198	205	205	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 719,455	\$ 841,848	\$ 943,480
HMO	002M	EE + 1	185	2.59%	194	200	201	\$ 7,279.08	\$ 8,225.36	\$ 9,212.40	\$ 1,408,526	\$ 1,648,144	\$ 1,847,115
HMO	002M	EE + 2	388	5.44%	406	420	421	\$ 10,918.44	\$ 12,337.84	\$ 13,818.38	\$ 4,431,075	\$ 5,184,886	\$ 5,810,829
Executive	001X	EE only	-	0.00%	-	-	-	\$ 9,602.28	\$ 10,850.58	\$ 12,152.65	\$ -	\$ -	\$ -
Executive	001X	EE + 1	2	0.03%	2	2	2	\$ 9,602.28	\$ 10,850.58	\$ 12,152.65	\$ 20,087	\$ 23,505	\$ 26,342
Executive	001X	EE + 2	-	0.00%	-	-	-	\$ 9,602.28	\$ 10,850.58	\$ 12,152.65	\$ -	\$ -	\$ -
Point of Service	015M	EE only	184	2.58%	192	199	199	\$ 5,118.84	\$ 5,784.29	\$ 6,478.40	\$ 985,159	\$ 1,152,753	\$ 1,291,919
Point of Service	015M	EE + 1	206	2.89%	215	223	223	\$ 10,237.68	\$ 11,568.58	\$ 12,956.81	\$ 2,205,899	\$ 2,581,164	\$ 2,892,774
Point of Service	015M	EE + 2	215	3.01%	225	233	233	\$ 15,357.84	\$ 17,354.36	\$ 19,436.88	\$ 3,453,706	\$ 4,041,248	\$ 4,529,126
Point of Service-Part Time	016M	EE only	2	0.03%	2	2	2	\$ 5,118.84	\$ 5,784.29	\$ 6,478.40	\$ 10,708	\$ 12,530	\$ 14,043
Point of Service-Part Time	016M	EE + 1	-	0.00%	-	-	-	\$ 5,138.16	\$ 5,806.12	\$ 6,502.86	\$ -	\$ -	\$ -
Point of Service-Part Time	016M	EE + 2	-	0.00%	-	-	-	\$ 7,707.12	\$ 8,709.05	\$ 9,754.13	\$ -	\$ -	\$ -
Safety Net	019MS	EE only	12	0.17%	13	13	13	\$ 4,175.16	\$ 4,717.93	\$ 5,284.08	\$ 52,405	\$ 61,320	\$ 68,723
Safety Net	019MS	EE + 1	9	0.13%	9	10	10	\$ 8,350.44	\$ 9,436.00	\$ 10,568.32	\$ 78,608	\$ 91,981	\$ 103,086
Safety Net	019MS	EE + 2	7	0.10%	7	8	8	\$ 12,525.48	\$ 14,153.79	\$ 15,852.25	\$ 91,708	\$ 107,310	\$ 120,265
Safety Net-Part Time	020M	EE only	1	0.01%	1	1	1	\$ 4,175.16	\$ 4,717.93	\$ 5,284.08	\$ 4,367	\$ 5,110	\$ 5,727
Safety Net-Part Time	020M	EE + 1	-	0.00%	-	-	-	\$ 5,138.16	\$ 5,806.12	\$ 6,502.86	\$ -	\$ -	\$ -
Safety Net-Part Time	020M	EE + 2	-	0.00%	-	-	-	\$ 7,707.12	\$ 8,709.05	\$ 9,754.13	\$ -	\$ -	\$ -
Out-of-Area	025M	EE only	2	0.03%	2	2	2	\$ 4,953.00	\$ 5,596.89	\$ 6,268.52	\$ 10,361	\$ 12,124	\$ 13,588
Out-of-Area	025M	EE + 1	5	0.07%	5	5	5	\$ 9,905.76	\$ 11,193.51	\$ 12,536.73	\$ 51,805	\$ 60,618	\$ 67,937
Out-of-Area	025M	EE + 2	2	0.03%	2	2	2	\$ 14,858.28	\$ 16,789.86	\$ 18,804.64	\$ 31,082	\$ 36,370	\$ 40,761
Total Blue Cross			1,409	19.74%	1,474	1,526	1,527				\$ 13,554,953	\$ 15,860,912	\$ 17,775,713
Kaiser													
HMO	011M	EE only	75	1.05%	78	81	81	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 285,498	\$ 334,067	\$ 374,397
HMO	011M	EE + 1	73	1.02%	76	79	79	\$ 7,279.08	\$ 8,225.36	\$ 9,212.40	\$ 555,797	\$ 650,349	\$ 728,862
HMO	011M	EE + 2	84	1.18%	88	91	91	\$ 10,918.44	\$ 12,337.84	\$ 13,818.38	\$ 959,305	\$ 1,122,501	\$ 1,258,015
HMO-Part Time	012M	EE only	1	0.01%	1	1	1	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 3,807	\$ 4,454	\$ 4,992
HMO-Part Time	012M	EE + 1	-	0.00%	-	-	-	\$ 5,138.16	\$ 5,806.12	\$ 6,502.86	\$ -	\$ -	\$ -
HMO-Part Time	012M	EE + 2	-	0.00%	-	-	-	\$ 7,707.12	\$ 8,709.05	\$ 9,754.13	\$ -	\$ -	\$ -

Carrier / Type	Plan Code	Coverage Type	(a) Participants						(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium		
			Actual 04/01/10	(a1) % of 4/1/10 Total	(a1) * (1) Projected			Actual 2010	Projected		Projected			
					2010	2011	2012		2010	2011	2012	2010	2011	2012
Total Kaiser			233	3.27%	244	252	253					\$ 1,804,406	\$ 2,111,371	\$ 2,366,265
PacifiCare														
HMO	007M	EE only	8	0.11%	8	9	9	\$ 5,703.84	\$ 6,445.34	\$ 7,218.78	\$ 47,728	\$ 55,848	\$ 62,590	
HMO	007M	EE + 1	7	0.10%	7	8	8	\$ 11,407.32	\$ 12,890.27	\$ 14,437.10	\$ 83,522	\$ 97,730	\$ 109,529	
HMO	007M	EE + 2	12	0.17%	13	13	13	\$ 17,111.28	\$ 19,335.75	\$ 21,656.04	\$ 214,773	\$ 251,311	\$ 281,650	
Total PacifiCare			27	0.38%	28	29	29				\$ 346,023	\$ 404,888	\$ 453,768	
Total Non Union			1,669	23.39%	1,746	1,808	1,809				\$ 15,705,383	\$ 18,377,171	\$ 20,595,746	
Union														
Blue Cross														
HMO	004M	EE only	580	8.13%	607	628	629	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 2,207,851	\$ 2,583,449	\$ 2,895,335	
HMO	004M	EE + 1	598	8.38%	625	648	648	\$ 7,279.08	\$ 8,225.36	\$ 9,212.40	\$ 4,552,967	\$ 5,327,514	\$ 5,970,676	
HMO	004M	EE + 2	1,045	14.64%	1,093	1,132	1,133	\$ 10,918.44	\$ 12,337.84	\$ 13,818.38	\$ 11,934,210	\$ 13,964,449	\$ 15,650,300	
HMO-Disability>30 Days	004MNC	EE only	21	0.29%	22	23	23	\$ 4,281.60	\$ 4,838.21	\$ 5,418.79	\$ 94,046	\$ 110,046	\$ 123,331	
HMO-Disability>30 Days	004MNC	EE + 1	26	0.36%	27	28	28	\$ 8,563.56	\$ 9,676.82	\$ 10,838.04	\$ 232,887	\$ 272,505	\$ 305,403	
HMO-Disability>30 Days	004MNC	EE + 2	41	0.57%	43	44	44	\$ 12,845.28	\$ 14,515.17	\$ 16,256.99	\$ 550,864	\$ 644,576	\$ 722,392	
HMO-Part Time Eligible	005M	EE only	542	7.60%	567	587	587	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 2,063,199	\$ 2,414,189	\$ 2,705,641	
HMO-Part Time Eligible	005M	EE + 1	19	0.27%	20	21	21	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 72,326	\$ 84,630	\$ 94,847	
HMO-Part Time Eligible	005M	EE + 2	3	0.04%	3	3	3	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 11,420	\$ 13,363	\$ 14,976	
Point of Service	017M	EE only	292	4.09%	305	316	316	\$ 5,118.84	\$ 5,784.29	\$ 6,478.40	\$ 1,563,404	\$ 1,829,369	\$ 2,050,219	
Point of Service	017M	EE + 1	308	4.32%	322	334	334	\$ 10,237.68	\$ 11,568.58	\$ 12,956.81	\$ 3,298,140	\$ 3,859,217	\$ 4,325,119	
Point of Service	017M	EE + 2	352	4.93%	368	381	381	\$ 15,357.84	\$ 17,354.36	\$ 19,436.88	\$ 5,654,440	\$ 6,616,369	\$ 7,415,127	
Point of Service-Disability>30 Days	017MNC	EE only	23	0.32%	24	25	25	\$ 6,398.52	\$ 7,230.33	\$ 8,097.97	\$ 153,930	\$ 180,117	\$ 201,861	
Point of Service-Disability>30 Days	017MNC	EE + 1	23	0.32%	24	25	25	\$ 12,797.04	\$ 14,460.66	\$ 16,195.93	\$ 307,861	\$ 360,234	\$ 403,723	
Point of Service-Disability>30 Days	017MNC	EE + 2	21	0.29%	22	23	23	\$ 19,197.36	\$ 21,693.02	\$ 24,296.18	\$ 421,675	\$ 493,410	\$ 552,976	
Safety Net	021M	EE only	43	0.60%	45	47	47	\$ 4,175.16	\$ 4,717.93	\$ 5,284.08	\$ 187,784	\$ 219,730	\$ 246,256	
Safety Net	021M	EE + 1	13	0.18%	14	14	14	\$ 8,350.44	\$ 9,436.00	\$ 10,568.32	\$ 113,545	\$ 132,862	\$ 148,901	
Safety Net	021M	EE + 2	20	0.28%	21	22	22	\$ 12,525.48	\$ 14,153.79	\$ 15,852.25	\$ 262,024	\$ 306,599	\$ 343,613	
Out-of-Area	027M	EE only	9	0.13%	9	10	10	\$ 4,953.00	\$ 5,596.89	\$ 6,268.52	\$ 46,626	\$ 54,558	\$ 61,144	
Out-of-Area	027M	EE + 1	10	0.14%	10	11	11	\$ 9,905.76	\$ 11,193.51	\$ 12,536.73	\$ 103,611	\$ 121,237	\$ 135,873	
Out-of-Area	027M	EE + 2	21	0.29%	22	23	23	\$ 14,858.28	\$ 16,789.86	\$ 18,804.64	\$ 326,366	\$ 381,887	\$ 427,990	
Out-of-Area - Disability>30 Days	027MNC	EE only	1	0.01%	1	1	1	\$ 6,232.68	\$ 7,042.93	\$ 7,888.08	\$ 6,519	\$ 7,628	\$ 8,549	
Out-of-Area - Disability>30 Days	027MNC	EE + 1	2	0.03%	2	2	2	\$ 12,465.12	\$ 14,085.59	\$ 15,775.86	\$ 26,076	\$ 30,512	\$ 34,196	
Out-of-Area - Disability>30 Days	027MNC	EE + 2	1	0.01%	1	1	1	\$ 18,697.80	\$ 21,128.51	\$ 23,663.94	\$ 19,557	\$ 22,884	\$ 25,647	
Total Blue Cross			4,014	56.25%	4,199	4,348	4,350				\$ 34,211,327	\$ 40,031,332	\$ 44,864,096	
Kaiser														
HMO	013M	EE only	256	3.59%	268	277	277	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 974,500	\$ 1,140,281	\$ 1,277,941	
HMO	013M	EE + 1	208	2.91%	218	225	225	\$ 7,279.08	\$ 8,225.36	\$ 9,212.40	\$ 1,583,641	\$ 1,853,048	\$ 2,076,757	
HMO	013M	EE + 2	258	3.62%	270	279	280	\$ 10,918.44	\$ 12,337.84	\$ 13,818.38	\$ 2,946,437	\$ 3,447,682	\$ 3,863,902	
Total Kaiser			722	10.12%	755	782	783				\$ 5,504,577	\$ 6,441,011	\$ 7,218,600	
PacifiCare														
HMO	009M	EE only	15	0.21%	16	16	16	\$ 3,639.36	\$ 4,112.48	\$ 4,605.97	\$ 57,100	\$ 66,813	\$ 74,879	
HMO	009M	EE + 1	16	0.22%	17	17	17	\$ 7,279.08	\$ 8,225.36	\$ 9,212.40	\$ 121,819	\$ 142,542	\$ 159,751	
HMO	009M	EE + 2	13	0.18%	14	14	14	\$ 10,918.44	\$ 12,337.84	\$ 13,818.38	\$ 148,464	\$ 173,720	\$ 194,693	
Total PacifiCare			44	0.62%	46	48	48				\$ 327,382	\$ 383,076	\$ 429,323	
Total Union			4,780	66.98%	5,000	5,177	5,181				\$ 40,043,286	\$ 46,855,419	\$ 52,512,018	
Total Insured Participants			6,449	90.37%	6,745	6,985	6,989				\$ 55,748,669	\$ 65,232,590	\$ 73,107,764	
Waives														
Non Union			7	0.10%	7	8	8	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 7,907	\$ 8,188	\$ 8,194	

Carrier / Type	Plan Code	Coverage Type	(a) Participants					(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium		
			Actual 04/01/10	% of 4/1/10 Total	(a1) * (1) Projected			Actual 2010	Projected		2010	Projected	
					2010	2011	2012		2011	2012		2011	2012
Union-Part Time			315	4.41%	329	341	341	\$ 600.00	\$ 600.00	\$ 600.00	\$ 197,687	\$ 204,706	\$ 204,838
Union-Full Time			354	4.96%	370	383	384	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 444,326	\$ 460,101	\$ 460,398
Total Waives			676	9.47%	707	732	733				\$ 649,920	\$ 672,995	\$ 673,430
Employees Not Covered			11	0.16%	12	12	12				\$ -	\$ -	\$ -
Retiree Shift											\$ (2,697,935)	\$ (2,873,300)	\$ (3,045,698)
Grand Total			7,136	100.00%	7,464	7,729	7,734				\$ 53,700,654	\$ 63,032,284	\$ 70,735,496

Beginning of Workpaper
2PB000.001 - DENTAL

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - DENTAL

Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. DENTAL: SCG offers two dental plans to its employees and their eligible dependents: Delta Dental Plan and Safeguard Dental Plan.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated dental premiums and headcount, which cannot be projected using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	2,196	1,972	2,562	2,457	3,305	0	0	0	
NSE	0	0	0	0	0	3,542	3,672	3,675	
Total	2,196	1,972	2,562	2,457	3,305	3,542	3,672	3,675	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - DENTAL

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	3,542	3,672	3,675	3,542	3,672	3,675
Total		0	0	0	3,542	3,672	3,675	3,542	3,672	3,675
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	3,542	3,542	0.0	1-Sided Adj
2010 Dental Projection						
2010 Total	0	0	3,542	3,542	0.0	
2011	0	0	3,672	3,672	0.0	1-Sided Adj
2011 Dental Projection						
2011 Total	0	0	3,672	3,672	0.0	
2012	0	0	3,675	3,675	0.0	1-Sided Adj
2012 Dental Projection						
2012 Total	0	0	3,675	3,675	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 2. Dental
Workpaper: 2PB000.001 - DENTAL

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	932	-7	7	0	3,305
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	932	-7	7	0	3,305
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1,025	1,828	2,437	2,463	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,025	1,828	2,437	2,463	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,956	1,821	2,444	2,464	3,305
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,956	1,821	2,444	2,464	3,305
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	240	151	118	-6	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	240	151	118	-6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	2,196	1,972	2,562	2,457	3,305
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,196	1,972	2,562	2,457	3,305
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - DENTAL

Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	1,025	1,828	2,437	2,463	0
NSE	0	0	0	0	0
Total	1,025	1,828	2,437	2,463	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	1,956	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112257767
							Transfer Dental costs to correct workgroup
2005	0	-932	0	0.0	1-Sided Adj	N/A	DSREED2010061 3141453400
							Transfer Dental costs to correct workgroup
2005 Total	0	1,025	0	0.0			
2006	0	1,821	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3111629100
							Transfer dental costs to correct workgroup
2006	0	7	0	0.0	1-Sided Adj	N/A	DSREED2010061 4165936550
							Transfer dental costs to correct workgroup
2006 Total	0	1,828	0	0.0			
2007	0	2,444	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2140940010
							Transfer dental costs to correct workgroup
2007	0	-7	0	0.0	1-Sided Adj	N/A	DSREED2010061 4173147290
							Transfer Dental costs to correct workgroup
2007 Total	0	2,437	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - DENTAL

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	2,463	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9092701537
Transfer dental costs to correct workgroup							
2008 Total	0	2,463	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.001

SoCalGas																									
Projected Dental Cost 2009-2012																									
ASSUMPTIONS																									
											Projected														
											2010	2011	2012												
1. Total headcount based on number of employees as of December 2009 plus expected increases or decreases for each year as provided by Case Management based on planner input.											7,464	7,729	7,734												
2. Participation in type and level of coverage for 2010-2012 is calculated using actual enrollment as of April 2010 (a1) for total headcount (including any changes).																									
3. "Annual Employer Share of Premium" (b) for 2010 reflects actual premiums net of employee contributions.																									
4. No increases in dental premiums are forecasted in 2011 and 2012.											0.00%	0.00%													
5. Employer dental costs for inactive employees for 2010 are actual, 2011 and 2012 increased by the rate increases noted above.																									
6. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement dental plans and calculated using percentages provided by Towers Watson. This is done because dental rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The total 2010 credit is projected based on credits taken through April, 2010 and no increases are forecasted in 2011 and 2012 as premiums are expected to not change as noted in Assumption 4.																									
											(a) Participants			(b) Annual Employer Share of Premium			(a) x (b) = Total ER Premium								
											(a1)			(a1) * (1)			Actual			Projected					
											Actual	% of 4/1/10	Average	Projected			Actual	Projected		Actual	Projected				
											04/01/10	Total	2009	2010	2011	2012	2010	2011	2012	2009	2010	2011	2012		
Carrier / Type											Plan Code	Coverage Level													
Non Union																									
Delta																									
Delta Dental											001D	EE only	402	5.63%	390	420	435	436	\$ 353.28	\$ 353.28	\$ 353.28	\$ 138,129	\$ 148,546	\$ 153,820	\$ 153,920
Delta Dental											001D	EE + 1	477	6.68%	445	499	517	517	\$ 648.84	\$ 648.84	\$ 648.84	\$ 290,308	\$ 323,722	\$ 335,216	\$ 335,433
Delta Dental											001D	EE + 2	653	9.15%	640	683	707	708	\$ 1,068.84	\$ 1,068.84	\$ 1,068.84	\$ 695,933	\$ 730,033	\$ 755,952	\$ 756,441
Total Delta													1,532	21.47%	1,475	1,602	1,659	1,660				\$ 1,124,370	\$ 1,202,302	\$ 1,244,988	\$ 1,245,794
Safeguard																									
Safeguard Dental											014D	EE only	38	0.53%	43	40	41	41	\$ 144.96	\$ 144.96	\$ 144.96	\$ 5,853	\$ 5,762	\$ 5,966	\$ 5,970
Safeguard Dental											014D	EE + 1	51	0.71%	56	53	55	55	\$ 275.40	\$ 275.40	\$ 275.40	\$ 15,117	\$ 14,691	\$ 15,213	\$ 15,222
Safeguard Dental											014D	EE + 2	67	0.94%	82	70	73	73	\$ 383.88	\$ 383.88	\$ 383.88	\$ 30,673	\$ 26,902	\$ 27,857	\$ 27,875
Total Safeguard													156	2.19%		163	169	169				\$ 51,643	\$ 47,355	\$ 49,036	\$ 49,068
Total Non Union													1,688	23.65%		1,766	1,828	1,829				\$ 1,176,013	\$ 1,249,657	\$ 1,294,024	\$ 1,294,861
Union																									
Delta																									
Delta Dental											002D	EE only	995	13.94%	1,026	1,041	1,078	1,078	\$ 294.96	\$ 294.96	\$ 294.96	\$ 296,111	\$ 306,975	\$ 317,874	\$ 318,079
Delta Dental											002D	EE + 1	1,096	15.36%	1,102	1,146	1,187	1,188	\$ 507.00	\$ 507.00	\$ 507.00	\$ 551,236	\$ 581,213	\$ 601,848	\$ 602,238
Delta Dental											002D	EE + 2	1,406	19.70%	1,429	1,471	1,523	1,524	\$ 701.64	\$ 701.64	\$ 701.64	\$ 980,290	\$ 1,031,850	\$ 1,068,484	\$ 1,069,175
Total Delta													3,497	49.01%	3,557	3,658	3,788	3,790				\$ 1,827,637	\$ 1,920,038	\$ 1,988,206	\$ 1,989,492
Safeguard																									
Safeguard Dental											015D	EE only	173	2.42%	190	181	187	187	\$ 222.12	\$ 222.12	\$ 222.12	\$ 38,985	\$ 40,193	\$ 41,620	\$ 41,647
Safeguard Dental											015D	EE + 1	219	3.07%	237	229	237	237	\$ 404.16	\$ 404.16	\$ 404.16	\$ 94,051	\$ 92,579	\$ 95,866	\$ 95,928
Safeguard Dental											015D	EE + 2	366	5.13%	404	383	396	397	\$ 540.12	\$ 540.12	\$ 540.12	\$ 214,078	\$ 206,770	\$ 214,111	\$ 214,250
Safeguard Dental-Part Time											015DPT	EE only	454	6.36%	153	475	492	492	\$ 222.12	\$ 222.12	\$ 222.12	\$ 39,895	\$ 105,478	\$ 109,222	\$ 109,293
Safeguard Dental-Part Time											015DPT	EE + 1	61	0.85%	21	64	66	66	\$ 222.12	\$ 222.12	\$ 222.12	\$ 5,006	\$ 14,172	\$ 14,675	\$ 14,685
Safeguard Dental-Part Time											015DPT	EE + 2	25	0.35%	9	26	27	27	\$ 222.12	\$ 222.12	\$ 222.12	\$ 1,839	\$ 5,808	\$ 6,014	\$ 6,018
Total Safeguard													1,298	18.19%		1,358	1,406	1,407				\$ 393,853	\$ 465,001	\$ 481,510	\$ 481,821
Total Union													4,795	67.19%		5,015	5,193	5,197				\$ 2,221,490	\$ 2,385,038	\$ 2,469,716	\$ 2,471,314
Total Insured Participants													6,483	90.85%		6,781	7,022	7,026				\$ 3,397,503	\$ 3,634,695	\$ 3,763,740	\$ 3,766,175
Waives																									
Non Union													4	0.06%	-	4	4	4	\$ 72.00	\$ 72.00	\$ 72.00	\$ -	\$ 301	\$ 312	\$ 312
Union													247	3.46%	254	258	268	268	\$ 72.00	\$ 72.00	\$ 72.00	\$ 18,288	\$ 18,601	\$ 19,262	\$ 19,274
Total Waives													251	3.52%	254	263	272	272				\$ 18,288	\$ 18,903	\$ 19,574	\$ 19,586
Employees Not Covered													402	5.63%		420	435	436				\$ -	\$ -	\$ -	\$ -
Retiree Shift																									
																						(111,244)	\$ (111,244)	\$ (111,244)	\$ (111,244)
Grand Total													7,136	100.00%		7,464	7,729	7,734				\$ 3,304,547	\$ 3,542,354	\$ 3,672,071	\$ 3,674,518

**Beginning of Workpaper
2PB000.002 - VISION**

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - VISION

Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. VISION: SCG offers employees vision coverage under the Vision Service Plan (VSP), and for represented employees only, the Safeguard Premier Vision Plan. Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if the employee selects a provider within VSP's network.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated vision premiums and changes in employee headcount, which cannot be projected using other methods.

Summary of Results:

Years	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	622	407	403	364	490	0	0	0	
NSE	0	0	0	0	0	470	487	487	
Total	622	407	403	364	490	470	487	487	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - VISION

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	470	487	487	470	487	487
Total		0	0	0	470	487	487	470	487	487
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	470	470	0.0	1-Sided Adj
2010 Vision Projection						
2010 Total	0	0	470	470	0.0	
2011	0	0	487	487	0.0	1-Sided Adj
2011 Vision Projection						
2011 Total	0	0	487	487	0.0	
2012	0	0	487	487	0.0	1-Sided Adj
2012 Vision Projection						
2012 Total	0	0	487	487	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 3. Vision
Workpaper: 2PB000.002 - VISION

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	194	1	2	0	490
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	194	1	2	0	490
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	360	375	383	365	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	360	375	383	365	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	554	376	385	365	490
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	554	376	385	365	490
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	68	31	19	-1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	68	31	19	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	622	407	403	364	490
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	622	407	403	364	490
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - VISION

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	360	375	383	365	0	
NSE	0	0	0	0	0	
Total	360	375	383	365	0	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	554	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112324627
							Transfer vision costs to correct workgroup
2005	0	-194	0	0.0	1-Sided Adj	N/A	DSREED2010061 3141628150
							Transfer vision costs to correct workgroup
2005 Total	0	360	0	0.0			
2006	0	376	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131316340
							Transfer Vision costs to correct workgroup
2006	0	-0.668	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170036317
							Transfer Vision costs to correct workgroup
2006 Total	0	375	0	0.0			
2007	0	385	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141109137
							Transfer vision costs to correct workgroup
2007	0	-2	0	0.0	1-Sided Adj	N/A	DSREED2010061 4173312480
							Transfer Vision costs to correct workgroup
2007 Total	0	383	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - VISION

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2008	0	365	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093001370
Transfer vision costs to correct workgroup							
2008 Total	0	365	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.002

Southern California Gas Company															
Projected Vision Cost															
2010-2012															

ASSUMPTIONS															
										Projected					
										2010	2011	2012			
1. Total headcount based on number of employees as of December 2009 plus expected increases or decreases for each year as provided by Case Management based on planner input.										7,464	7,729	7,734			
2. Participation in type and level of coverage for 2010-2012 is calculated using actual enrollment as of April 2010 (a1) for total headcount (including any changes).															
3. "Annual Employer Only Rates" (b) for 2010 are actual															
4. No increases in vision premiums are forecasted in 2011 and 2012													0.00%	0.00%	
5. Employer vision costs for inactive employees for 2010 are actual, 2011 and 2012 increased by the rate increases noted above.															

																(a) Participants			(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium									
																(a1)			(a1) * (1)												
																Actual	% of 4/1/10	Average	Projected			Actual	Projected		Actual	Projected					
Carrier / Type	Plan Code	Coverage Level	Actual 04/01/10	Total	2009	2010	2011	2012	2010	2011	2012	2009	2010	2011	2012																
Non Union																															
VSP																															
	VSP	001V	EE only	536	7.51%	524	561	581	581	\$ 78.60	\$ 78.60	\$ 78.60	\$ 43,003	\$ 44,066	\$ 45,631	\$ 45,660															
	VSP	001V	EE + 1	503	7.05%	463	526	545	545	\$ 78.60	\$ 78.60	\$ 78.60	\$ 37,998	\$ 41,353	\$ 42,821	\$ 42,849															
	VSP	001V	EE + 2	518	7.26%	513	542	561	561	\$ 78.60	\$ 78.60	\$ 78.60	\$ 42,602	\$ 42,586	\$ 44,098	\$ 44,127															
Total VSP				1,557	21.82%	1,500	1,629	1,686	1,687				\$ 123,604	\$ 128,005	\$ 132,550	\$ 132,636															
Total Non Union				1,557	21.82%	1,500	1,629	1,686	1,687				\$ 123,604	\$ 128,005	\$ 132,550	\$ 132,636															
Union																															
VSP																															
	VSP	002V	EE only	1,173	16.44%	1,243	1,227	1,270	1,271	\$ 74.40	\$ 74.40	\$ 74.40	\$ 94,652	\$ 91,283	\$ 94,523	\$ 94,585															
	VSP	002V	EE + 1	779	10.92%	764	815	844	844	\$ 74.40	\$ 74.40	\$ 74.40	\$ 70,919	\$ 60,622	\$ 62,774	\$ 62,814															
	VSP	002V	EE + 2	1,029	14.42%	1,005	1,076	1,115	1,115	\$ 74.40	\$ 74.40	\$ 74.40	\$ 97,018	\$ 80,077	\$ 82,920	\$ 82,973															
Total VSP				2,981	41.77%	3,012	3,118	3,229	3,231				\$ 262,589	\$ 231,981	\$ 240,217	\$ 240,372															
Safeguard Vision																															
	Safeguard	005V	EE only	308	4.32%	335	322	334	334	\$ 61.20	\$ 61.20	\$ 61.20	\$ 20,008	\$ 19,716	\$ 20,416	\$ 20,429															
	Safeguard	005V	EE + 1	332	4.65%	352	347	360	360	\$ 61.20	\$ 61.20	\$ 61.20	\$ 25,088	\$ 21,252	\$ 22,007	\$ 22,021															
	Safeguard	005V	EE + 2	386	5.41%	418	404	418	418	\$ 61.20	\$ 61.20	\$ 61.20	\$ 34,100	\$ 24,709	\$ 25,586	\$ 25,603															
	Safeguard-Part Time	005VPT	EE only	475	6.66%	154	497	514	515	\$ 61.20	\$ 61.20	\$ 61.20	\$ 11,851	\$ 30,406	\$ 31,486	\$ 31,506															
	Safeguard-Part Time	005VPT	EE + 1	46	0.64%	18	48	50	50	\$ 61.20	\$ 61.20	\$ 61.20	\$ 1,464	\$ 2,945	\$ 3,049	\$ 3,051															
	Safeguard-Part Time	005VPT	EE + 2	16	0.22%	9	17	17	17	\$ 61.20	\$ 61.20	\$ 61.20	\$ 917	\$ 1,024	\$ 1,061	\$ 1,061															
Total Safeguard				1,563	21.90%	1,286	1,635	1,693	1,694				\$ 93,428	\$ 100,052	\$ 103,605	\$ 103,672															
Total Union				4,544	63.68%	4,298	4,753	4,922	4,925				\$ 356,016	\$ 332,033	\$ 343,821	\$ 344,044															
Total Insured Participants				6,101	85.50%		6,381	6,608	6,612				\$ 479,620	\$ 460,038	\$ 476,371	\$ 476,679															
Waives																															
	Non Union	998		10	0.14%	-	10	11	11	\$ 24.00	\$ 24.00	\$ 24.00	\$ -	\$ 251	\$ 260	\$ 260															
	Union	998		528	7.40%	591	552	572	572	\$ 18.00	\$ 18.00	\$ 18.00	\$ 10,638	\$ 9,941	\$ 10,294	\$ 10,300															
Total Waives				538	7.54%		563	583	583				\$ 10,638	\$ 10,192	\$ 10,554	\$ 10,561															
Employees Not Covered				497	6.96%		520	538	539				\$ -	\$ -	\$ -	\$ -															
Retiree Shift													\$ -	\$ -	\$ -	\$ -															
Grand Total				7,136	100.00%		7,464	7,729	7,734				\$ 490,258	\$ 470,230	\$ 486,925	\$ 487,240															

**Beginning of Workpaper
2PB000.003 - WELLNESS**

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - WELLNESS

Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. WELLNESS: Wellness programs promote healthy lifestyle changes and illness prevention, facilitate early detection and management of illness and disease, and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as wellness costs are based on estimated program fees and changes in headcount, which cannot be projected using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	400	388	394	354	487	0	0	0	
NSE	0	0	0	0	0	724	745	795	
Total	400	388	394	354	487	724	745	795	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - WELLNESS

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	724	745	795	724	745	795
Total		0	0	0	724	745	795	724	745	795
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	724	724	0.0	1-Sided Adj
2010 Wellness Projection						
2010 Total	0	0	724	724	0.0	
2011	0	0	745	745	0.0	1-Sided Adj
2011 Wellness Projection						
2011 Total	0	0	745	745	0.0	
2012	0	0	795	795	0.0	1-Sided Adj
2012 Wellness Projection						
2012 Total	0	0	795	795	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 4. Wellness
Workpaper: 2PB000.003 - WELLNESS

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	461	456	449	384	335
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	461	456	449	384	335
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-105	-98	-73	-30	152
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-105	-98	-73	-30	152
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	356	358	376	355	487
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	356	358	376	355	487
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	44	30	18	-1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	44	30	18	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	400	388	394	354	487
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	400	388	394	354	487
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - WELLNESS

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	0
Non-Labor	-105	-98	-73	-30	152	
NSE	0	0	0	0	0	
Total	-105	-98	-73	-30	152	
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	356	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112405813
Transfer Wellness costs to correct workgroup							
2005	0	-356	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185739520
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	-105	0	0.0	1-Sided Adj	N/A	DSREED2010061 3142047890
Transfer wellness costs to correct workgroup							
2005 Total	0	-105	0	0.0			
2006	0	358	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3130732583
Transfer Wellness costs to correct workgroup							
2006	0	-456	0	0.0	1-Sided Adj	N/A	DSREED2010061 3124621203
Transfer Wellness costs to correct workgroup							
2006 Total	0	-98	0	0.0			
2007	0	376	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141017980
Transfer wellness costs to correct workgroup							
2007	0	-376	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182930600
Delete - to reverse cct-trsfr from 2200-0005.000							

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - WELLNESS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	-73	0	0.0	1-Sided Adj	N/A	DSREED2010061 3120335200
Remove Emergency Child Care from Wellness							
2007 Total	0	-73	0	0.0			
2008	0	307	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093655737
Transfer Wellness costs to correct workgroup							
2008	0	-307	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184420457
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	-77	0	0.0	1-Sided Adj	N/A	DSREED2010061 3110516040
Record wellness costs to correct workgroup							
2008	0	47	0	0.0	1-Sided Adj	N/A	DSREED2010061 4192610250
Transfer Best Doctors fees from Benefit Admin Fees & Services to Wellness							
2008 Total	0	-30	0	0.0			
2009	0	144	0	0.0	1-Sided Adj	N/A	DSREED2010050 5173200413
Transfer Best Doctors costs from Benefit Admin Fees & Services to Wellness							
2009	0	8	0	0.0	1-Sided Adj	N/A	DSREED2010061 4180022403
Transfer Wellness costs to correct workgroup							
2009 Total	0	152	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.003

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company					
Wellness and Emergency Child Care Projection					
For Years 2009-2012					
ASSUMPTIONS					
1. Most costs below are projected for 2010 based on underlying assumptions for each item labeled below. Costs for 2011 and 2012 reflect increases for non labor inflation.					
2. Non labor inflation for 2010-2012 are as follows:					
		2010	2011	2012	
		1.84%	2.48%	2.64%	
3. Emergency child care is estimated in increase as follows					
			5.00%	5.00%	
4. Best Doctors fees are based on \$21/employee. Projected employees and percentage increase by year are as follows:					
		7,464	7,729	7,734	
		4.60%	3.55%	0.06%	
5. Projected increase in flu shot costs are as follows:					
		2.20%	2.20%	2.20%	
	Actual	Projected			
	2009	2010	2011	2012	
Calendars (1 per employee)		\$ 10,530	\$ 10,753	\$ 10,978	
Quarterly Wellness Newsletter		11,000	11,234	11,468	
Health Fairs & Safety Stand Down Events (Org. Requests):		45,400	46,364	47,333	
Wellness Presentations: approx. 34 @ \$300 = \$10,200					
Chair Massages: 34 @ \$400 = \$13,600					
Reflexology: 24 @ \$200 = \$4800					
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800					
Literature/Brochures (health fairs/safety stand downs, events, ee requests)		5,000	5,106	5,213	
Online Wellness Lending Library: Videos/Books; Training materials		1,500	1,532	1,564	
Fitness Subsidy Program		262,219	267,786	273,382	
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)					
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)					
Lunch N Learn Presentations (12x \$425)		5,100	5,208	5,317	
Misc & Parking validations at GCT for Wellness presenters and vendors		1,500	1,568	1,639	
Annual SCG Safety Congress x 4/yr (Presenters/workshops)		4,000	4,085	4,170	
Incentive/Prizes/Giveaways/Misc. program expenses		22,611	23,091	23,574	
Flu Shots		3,500	3,577	3,656	
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)					
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings		195,000	201,992	209,236	
Approx. 5,000 ees/yr participating					
One-time Health Risk Assessment (employee wellness baseline study)				35,000	
Best Doctors		156,744	162,309	162,414	
Wellness Total	\$ 487,349	\$ 724,104	\$ 744,605	\$ 794,943	
Emergency Child Care	\$ 80,829	\$ 144,000	\$ 149,113	\$ 149,209	
SCG share of Back up & Emergency Childcare Program (starting 2010)					
Approx. SEU & SEG & SE total cost 2010 \$320K (nationwide coverage)					

Beginning of Workpaper
2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program
 Workpaper: 2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. EMPLOYEE ASSISTANCE PROGRAM (EAP): EAP provides employees and their eligible dependents with cost-effective, confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are determined by estimated EAP premiums and changes in headcount, which cannot be projected using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	266	692	667	638	719	0	0	0	
NSE	0	0	0	0	0	719	740	760	
Total	266	692	667	638	719	719	740	760	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program
 Workpaper: 2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	719	740	760	719	740	760
Total		0	0	0	719	740	760	719	740	760
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	719	719	0.0	1-Sided Adj
2010 Employee Assistance Program Projection						
2010 Total	0	0	719	719	0.0	
2011	0	0	740	740	0.0	1-Sided Adj
2011 Employee Assistance Program Projection						
2011 Total	0	0	740	740	0.0	
2012	0	0	760	760	0.0	1-Sided Adj
2012 Employee Assistance Program Projection						
2012 Total	0	0	760	760	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 5. Employee Assistance Program
Workpaper: 2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	237	0	1	4	719
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	237	0	1	4	719
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	638	636	636	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	638	636	636	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	237	639	636	640	719
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	237	639	636	640	719
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	29	53	31	-2	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	29	53	31	-2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	266	692	667	638	719
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	266	692	667	638	719
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program
 Workpaper: 2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	0	638	636	636	0	
NSE	0	0	0	0	0	
Total	0	638	636	636	0	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	237	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112437250
Transfer EAP costs to correct workgroup							
2005	0	-237	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185432333
Delete - to reverse cct-trsfr from 2200-0005.000							
2005 Total	0	0	0	0.0			
2006	0	638	0	0.0	CCTR Transf	From 2200-0005.006	DSREED2009110 3130919490
Transfer EAP costs to correct workgroup							
2006 Total	0	638	0	0.0			
2007	0	636	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141744270
Transfer EAP costs to correct workgroup							
2007 Total	0	636	0	0.0			
2008	0	640	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9092930070
Transfer EAP costs to correct workgroup							
2008	0	-4	0	0.0	1-Sided Adj	N/A	DSREED2010061 4174309990
Transfer Employee Assistance Program costs to correct workgroup							

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 5. Employee Assistance Program
Workpaper: 2PB000.004 - EMPLOYEE ASSISTANCE PROGRAM

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008 Total	0	636	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.004

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company					
Employee Assistance Program (EAP) and Mental Health Claims Projection					
For Years 2009-2012					
ASSUMPTIONS					
1. Projected administrative fees are based on projected enrollment in EAP and Mental Health/Substance Abuse plans.					
2. Projected enrollment based on actual enrollment as of 4/1/2010 indexed for changes in headcount.					
3. Projected headcount and percentage increase are as follows:					
	2010	2011	2012		
Headcount	7,464	7,729	7,734		
Increase/(Decrease) to Prior Year	4.60%	3.55%	0.06%		
4. Administrative fee rates for 2010 are actual premiums; 2011 and 2012 rates are indexed by non-labor inflation.					
5. Projected non-labor inflation rates are as follows:					
	1.84%	2.48%	2.64%		
6. Projected mental health claims are based on 2009 actual claims paid and forecasts changes in headcount and projected increase in medical premiums.					
7. Projected increase in medical premiums for 2010-2012 are as follows					
	3.00%	13.00%	12.00%		
	Actual		Projected		
Summary	As of April 2010	2009	2010	2011	2012
EAP Administrative Fees		\$ 719,297	\$ 718,908	\$ 740,325	\$ 759,939
Mental Health Claims		961,674	1,034,727	1,169,242	1,310,307
Total EAP and Mental Health Costs		\$ 1,680,971	\$ 1,753,635	\$ 1,909,567	\$ 2,070,246
1. EAP Administrative Fee Expense Projection					
# Estimated Employees	7,136		7,464	7,729	7,734
Holman-EAP Only	1,836		1,920	1,989	1,990
Holman-EAP/MH/SA	5,409		5,409	5,409	5,409
Holman-SA	1,834		1,834	1,834	1,834
Total Count	9,079		9,163	9,232	9,233
EAP Administrative Fee Rates Per Covered Employee					
Holman-EAP Only	\$ 51.36		\$ 51.36	\$ 52.63	\$ 54.02
Holman-EAP/MH/SA	\$ 107.88		\$ 107.88	\$ 110.56	\$ 113.47
Holman-SA	\$ 20.04		\$ 20.04	\$ 20.54	\$ 21.08
Projection of EAP Administrative Fees					
Holman-EAP Only			\$ 98,631	\$ 104,666	\$ 107,499
Holman-EAP/MH/SA			583,523	597,994	613,781
Holman-SA			36,753	37,665	38,659
Total EAP Administrative Fees			\$ 718,908	\$ 740,325	\$ 759,939
2. Mental Health Claims Projection					
Mental Health Claims		\$ 961,674	\$ 1,034,727	\$ 1,169,242	\$ 1,310,307

Beginning of Workpaper
2PB000.005 - MENTAL HEALTH

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health
 Workpaper: 2PB000.005 - MENTAL HEALTH

Activity Description:

SCG provides employees with group health benefits including medical, dental, vision, employee assistance, mental health and substance abuse and wellness plans. MENTAL HEALTH AND SUBSTANCE ABUSE: Under the Mental Health Parity and Addiction Equity Act, mental health and substance abuse services are available on an unlimited basis and charged at the same costs, similar to any other illness or condition that is covered through our medical plans.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as costs are projected based on medical inflation and changes in headcount, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	1,162	975	734	898	962	0	0	0	
NSE	0	0	0	0	0	1,035	1,169	1,310	
Total	1,162	975	734	898	962	1,035	1,169	1,310	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health
 Workpaper: 2PB000.005 - MENTAL HEALTH

Forecast Summary:

		In 2009 \$(000)								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,035	1,169	1,310	1,035	1,169	1,310
Total		0	0	0	1,035	1,169	1,310	1,035	1,169	1,310
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	1,035	1,035	0.0	1-Sided Adj
2010 Mental Health Projection						
2010 Total	0	0	1,035	1,035	0.0	
2011	0	0	1,169	1,169	0.0	1-Sided Adj
2011 Mental Health Projection						
2011 Total	0	0	1,169	1,169	0.0	
2012	0	0	1,310	1,310	0.0	1-Sided Adj
2012 Mental Health Projection						
2012 Total	0	0	1,310	1,310	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: B. Health Benefits
Category-Sub: 6. Mental Health
Workpaper: 2PB000.005 - MENTAL HEALTH

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	962
NSE	0	0	0	0	0
Total	0	0	0	0	962
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1,035	900	700	900	0
NSE	0	0	0	0	0
Total	1,035	900	700	900	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,035	900	700	900	962
NSE	0	0	0	0	0
Total	1,035	900	700	900	962
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	127	75	34	-2	0
NSE	0	0	0	0	0
Total	127	75	34	-2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	1,162	975	734	898	962
NSE	0	0	0	0	0
Total	1,162	975	734	898	962
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health
 Workpaper: 2PB000.005 - MENTAL HEALTH

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	1,035	900	700	900	0	
NSE	0	0	0	0	0	
Total	1,035	900	700	900	0	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adi Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	1,035	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112502440
Transfer Mental Health costs to correct workgroup							
2005 Total	0	1,035	0	0.0			
2006	0	900	0	0.0	CCTR Transf	From 2200-0005.006	DSREED2009110 3130938790
Transfer Mental Health costs to correct workgroup							
2006 Total	0	900	0	0.0			
2007	0	700	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141815740
Transfer Mental Health costs to correct workgroup							
2007 Total	0	700	0	0.0			
2008	0	900	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9092858057
Transfer mental health costs to correct workgroup							
2008 Total	0	900	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.005

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company					
Employee Assistance Program (EAP) and Mental Health Claims Projection					
For Years 2009-2012					
ASSUMPTIONS					
1. Projected administrative fees are based on projected enrollment in EAP and Mental Health/Substance Abuse plans.					
2. Projected enrollment based on actual enrollment as of 4/1/2010 indexed for changes in headcount.					
3. Projected headcount and percentage increase are as follows:					
	2010	2011	2012		
Headcount	7,464	7,729	7,734		
Increase/(Decrease) to Prior Year	4.60%	3.55%	0.06%		
4. Administrative fee rates for 2010 are actual premiums; 2011 and 2012 rates are indexed by non-labor inflation.					
5. Projected non-labor inflation rates are as follows:					
	1.84%	2.48%	2.64%		
6. Projected mental health claims are based on 2009 actual claims paid and forecasts changes in headcount and projected increase in medical premiums.					
7. Projected increase in medical premiums for 2010-2012 are as follows					
	3.00%	13.00%	12.00%		
	Actual		Projected		
Summary	As of April 2010	2009	2010	2011	2012
EAP Administrative Fees		\$ 719,297	\$ 718,908	\$ 740,325	\$ 759,939
Mental Health Claims		961,674	1,034,727	1,169,242	1,310,307
Total EAP and Mental Health Costs		\$ 1,680,971	\$ 1,753,635	\$ 1,909,567	\$ 2,070,246
1. EAP Administrative Fee Expense Projection					
# Estimated Employees	7,136		7,464	7,729	7,734
Holman-EAP Only	1,836		1,920	1,989	1,990
Holman-EAP/MH/SA	5,409		5,409	5,409	5,409
Holman-SA	1,834		1,834	1,834	1,834
Total Count	9,079		9,163	9,232	9,233
EAP Administrative Fee Rates Per Covered Employee					
Holman-EAP Only	\$ 51.36		\$ 51.36	\$ 52.63	\$ 54.02
Holman-EAP/MH/SA	\$ 107.88		\$ 107.88	\$ 110.56	\$ 113.47
Holman-SA	\$ 20.04		\$ 20.04	\$ 20.54	\$ 21.08
Projection of EAP Administrative Fees					
Holman-EAP Only			\$ 98,631	\$ 104,666	\$ 107,499
Holman-EAP/MH/SA			583,523	597,994	613,781
Holman-SA			36,753	37,665	38,659
Total EAP Administrative Fees			\$ 718,908	\$ 740,325	\$ 759,939
2. Mental Health Claims Projection					
Mental Health Claims		\$ 961,674	\$ 1,034,727	\$ 1,169,242	\$ 1,310,307

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: C. Welfare Benefits
Workpaper: VARIOUS

Summary for Category: C. Welfare Benefits

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	924	0	0	0
NSE	0	877	955	978
Total	924	877	955	978
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.006 P&B - LIFE INSURANCE

Labor	0	0	0	0
Non-Labor	866	0	0	0
NSE	0	809	885	906
Total	866	809	885	906
FTE	0.0	0.0	0.0	0.0

2PB000.007 P&B - AD&D INSURANCE

Labor	0	0	0	0
Non-Labor	34	0	0	0
NSE	0	34	36	37
Total	34	34	36	37
FTE	0.0	0.0	0.0	0.0

2PB000.008 P&B - BUSINESS TRAVEL INSURANCE

Labor	0	0	0	0
Non-Labor	24	0	0	0
NSE	0	34	34	35
Total	24	34	34	35
FTE	0.0	0.0	0.0	0.0

2PB000.009 P&B - LONG TERM DISABILITY

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	0	0	0	0
FTE	0.0	0.0	0.0	0.0

2PB000.010 P&B - WORKERS COMP & LTD

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	0	0	0	0
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2PB000.006 - P&B - LIFE INSURANCE

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 1. P&B - Life Insurance
 Workpaper: 2PB000.006 - P&B - LIFE INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include LIFE INSURANCE, accidental death and dismemberment insurance (AD&D), and business travel insurance.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount which cannot be modeled using the other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	1,101	1,740	988	1,300	866	0	0	0	
NSE	0	0	0	0	0	809	885	906	
Total	1,101	1,740	988	1,300	866	809	885	906	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 1. P&B - Life Insurance
 Workpaper: 2PB000.006 - P&B - LIFE INSURANCE

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	809	885	906	809	885	906
Total		0	0	0	809	885	906	809	885	906
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	809	809	0.0	1-Sided Adj
2010 Life Insurance Projection						
2010 Total	0	0	809	809	0.0	
2011	0	0	885	885	0.0	1-Sided Adj
2011 Life Insurance Projection						
2011 Total	0	0	885	885	0.0	
2012	0	0	906	906	0.0	1-Sided Adj
2012 Life Insurance Projection						
2012 Total	0	0	906	906	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 1. P&B - Life Insurance
 Workpaper: 2PB000.006 - P&B - LIFE INSURANCE

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	176	0	0	345	866
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	176	0	0	345	866
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	805	1,607	942	958	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	805	1,607	942	958	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	981	1,607	942	1,303	866
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	981	1,607	942	1,303	866
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	120	134	45	-3	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	120	134	45	-3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	1,101	1,740	988	1,300	866
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,101	1,740	988	1,300	866
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 1. P&B - Life Insurance
 Workpaper: 2PB000.006 - P&B - LIFE INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	0
Non-Labor	805	1,607	942	958	0	0
NSE	0	0	0	0	0	0
Total	805	1,607	942	958	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	981	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112548130
Transfer Life Insurance costs to correct workgroup							
2005	0	-176	0	0.0	1-Sided Adj	N/A	DSREED2010061 3142242360
Transfer life insurance costs to correct workgroup							
2005 Total	0	805	0	0.0			
2006	0	638	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3125923607
Transfer EAP costs to correct workgroup							
2006	0	900	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3125951573
Transfer Mental Health costs to correct workgroup							
2006	0	-638	0	0.0	CCTR Transf	To 2200-0005.004	DSREED2009110 3130919490
Transfer EAP costs to correct workgroup							
2006	0	-900	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2009110 3130938790
Transfer Mental Health costs to correct workgroup							
2006	0	1,607	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131139853
Transfer Life Insurance costs to correct workgroup							
2006 Total	0	1,607	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 1. P&B - Life Insurance
 Workpaper: 2PB000.006 - P&B - LIFE INSURANCE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	942	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141717737
Transfer life insurance costs to correct workgroup							
2007 Total	0	942	0	0.0			
2008	0	958	0	0.0	1-Sided Adj	N/A	DSREED2010061 3110952967
Record Life Insurance costs to correct workgroup							
2008 Total	0	958	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.006

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company					
Life Insurance Forecast					
For Years 2009-2012					
ASSUMPTIONS					
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2010-2012 and premium rate in effect for 2010.					
2. Coverage amount for 2010 is actual based on April 2010 data and is indexed by labor inflation and changes in headcount.					
3. Labor Inflation for 2011 and 2012 are as follows:					
			2011	2012	
			3.02%	2.37%	
4. Projected headcount and percentage increase are as follows:					
		2010	2011	2012	
	Headcount	7,464	7,729	7,734	
	Increase/(Decrease) to Prior Year	4.60%	3.55%	0.06%	
	Increase/(Decrease) to Prior Year-Non Union	7.18%	4.35%	3.73%	
	Increase/(Decrease) to Prior Year-Union	3.71%	3.27%	-1.25%	
5. Call provision is a cost that is based on the variance between actual and expected claims. Projection based on historical activity.					
6. Retiree shift deduction is cost of the premium shifted to the postretirement life plans for represented participants and calculated using percentages provided by Towers Watson. This is done because life rates for active employees and retirees under are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately.					
The total 2010 credit is projected based on credits taken through April, 2010 and increases in 2011 and 2012 by labor inflation.					
		Actual	Projected		
Type		2009	2010	2011	2012
Union		\$ 1,201,534	\$ 1,198,175	\$ 1,276,899	\$ 1,307,988
Non Union		283,114	319,810	340,823	349,121
Add: Call Provision		71,574	57,000	57,000	57,000
Less: Retiree Shift		(690,641)	(766,153)	(789,291)	(807,997)
Total		\$ 865,580	\$ 808,832	\$ 885,431	\$ 906,112
Union					
Amount of Coverage per 4/1/10 Analysis			\$ 265,226,900		
Headcount per 4/1/10			5,312		
Average Coverage per Employee			\$ 49,930		
Forecasted Headcount			5,509	5,689	5,618
Premium per \$1,000 of coverage:			\$ 4.356	\$ 4.356	\$ 4.356
Estimated Annual Premium			\$ 1,198,175	\$ 1,276,899	\$ 1,307,988
Salary Inflation Assumption			2.6%	3.0%	2.4%
Non Union					
Amount of Coverage per 4/1/10 Analysis			\$ 176,347,750		
Forecasted Headcount			1,955	2,040	2,116
Premium per \$1,000 of coverage:			\$ 1.6920	\$ 1.7362	\$ 1.7815
Estimated Annual Premium			319,810	340,823	349,121
Retro Call					
Estimated Call Provision			57,000	57,000	57,000
Retiree Shift					
Less: Estimated Retiree Shift			(766,153)	(789,291)	(807,997)

Beginning of Workpaper
2PB000.007 - P&B - AD&D INSURANCE

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 2. P&B - AD&D Insurance
 Workpaper: 2PB000.007 - P&B - AD&D INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D), and business travel insurance.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount, which cannot be modeled using other methods.

Summary of Results:

Years	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	34	27	29	30	34	0	0	0	
NSE	0	0	0	0	0	34	36	37	
Total	34	27	29	30	34	34	36	37	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 2. P&B - AD&D Insurance
 Workpaper: 2PB000.007 - P&B - AD&D INSURANCE

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	34	36	37	34	36	37
Total		0	0	0	34	36	37	34	36	37
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	34	34	0.0	1-Sided Adj
2010 AD&D Insurance Projection						
2010 Total	0	0	34	34	0.0	
2011	0	0	36	36	0.0	1-Sided Adj
2011 AD&D Insurance Projection						
2011 Total	0	0	36	36	0.0	
2012	0	0	37	37	0.0	1-Sided Adj
2012 AD&D Insurance Projection						
2012 Total	0	0	37	37	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: C. Welfare Benefits
Category-Sub: 2. P&B - AD&D Insurance
Workpaper: 2PB000.007 - P&B - AD&D INSURANCE

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	60
NSE	0	0	0	0	0
Total	0	0	0	0	60
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	30	25	28	30	-26
NSE	0	0	0	0	0
Total	30	25	28	30	-26
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	30	25	28	30	34
NSE	0	0	0	0	0
Total	30	25	28	30	34
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	4	2	1	0	0
NSE	0	0	0	0	0
Total	4	2	1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	34	27	29	30	34
NSE	0	0	0	0	0
Total	34	27	29	30	34
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: C. Welfare Benefits
Category-Sub: 2. P&B - AD&D Insurance
Workpaper: 2PB000.007 - P&B - AD&D INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	30	25	28	30	-26	
NSE	0	0	0	0	0	
Total	30	25	28	30	-26	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	30	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4112526270
Transfer AD&D costs to correct workgroup							
2005 Total	0	30	0	0.0			
2006	0	25	0	0.0	CCTR Transf	From 2200-0005.009	DSREED2009110 3133108487
Transfer AD&D costs to correct workgroup							
2006 Total	0	25	0	0.0			
2007	0	28	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141226043
Transfer AD&D costs to correct workgroup							
2007 Total	0	28	0	0.0			
2008	0	9	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093252030
Transfer AD&D costs to correct workgroup							
2008	0	20	0	0.0	1-Sided Adj	N/A	DSREED2010061 6195710250
Transfer AD&D insurance costs to correct workgroup							
2008 Total	0	30	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 2. P&B - AD&D Insurance
 Workpaper: 2PB000.007 - P&B - AD&D INSURANCE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-26	0	0.0	1-Sided Adj	N/A	DSREED2010061 6195505043
Transfer AD&D insurance costs to correct workgroup							
2009 Total	0	-26	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.007

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company					
AD&D Forecast					
For Years 2009-2012					
ASSUMPTIONS					
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2010-2012 and premium rate in effect for 2010.					
2. Coverage amount for 2010 is actual based on April 2010 data and is indexed by labor inflation and changes in headcount.					
3. Labor Inflation for 2011 and 2012 are as follows:					
	2010	2011	2012		
		3.02%	2.37%		
4. Projected headcount and percentage increase are as follows:					
	2010	2011	2012		
Headcount	7,464	7,729	7,734		
Increase/(Decrease) to Prior Year	4.60%	3.55%	0.06%		
	Actual	Projected			
	2009	2010	2011	2012	
Amount of Coverage per 4/1/10 Analysis		\$ 174,798,450			
Premium per \$1,000 of coverage:		\$ 0.192	\$ 0.192	\$ 0.192	
Annual Premium	\$ 23,630	\$ 33,561	\$ 35,766	\$ 36,637	

Beginning of Workpaper
2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 3. P&B - Business Travel Insurance
 Workpaper: 2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, accidental death and dismemberment insurance (AD&D), and BUSINESS TRAVEL INSURANCE.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in premiums and headcount, which cannot be modeled using the other methods.

Summary of Results:

Years	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	46	78	75	23	24	0	0	0	
NSE	0	0	0	0	0	34	34	35	
Total	46	78	75	23	24	34	34	35	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 3. P&B - Business Travel Insurance
 Workpaper: 2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	34	34	35	34	34	35
Total		0	0	0	34	34	35	34	34	35
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	34	34	0.0	1-Sided Adj
2010 Business Travel Insurance Projection						
2010 Total	0	0	34	34	0.0	
2011	0	0	34	34	0.0	1-Sided Adj
2011 Business Travel Insurance Projection						
2011 Total	0	0	34	34	0.0	
2012	0	0	35	35	0.0	1-Sided Adj
2012 Business Travel Insurance Projection						
2012 Total	0	0	35	35	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: C. Welfare Benefits
Category-Sub: 3. P&B - Business Travel Insurance
Workpaper: 2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	47
NSE	0	0	0	0	0
Total	0	0	0	0	47
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	41	72	72	23	-24
NSE	0	0	0	0	0
Total	41	72	72	23	-24
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	41	72	72	23	24
NSE	0	0	0	0	0
Total	41	72	72	23	24
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	5	6	3	0	0
NSE	0	0	0	0	0
Total	5	6	3	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	46	78	75	23	24
NSE	0	0	0	0	0
Total	46	78	75	23	24
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 3. P&B - Business Travel Insurance
 Workpaper: 2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	41	72	72	23	-24	
NSE	0	0	0	0	0	
Total	41	72	72	23	-24	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	41	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113422450
Transfer Business Travel Insurance costs to correct workgroup							
2005 Total	0	41	0	0.0			
2006	0	0.575	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3112251027
Transfer Business Travel Insurance to correct workgroup							
2006	0	-0.575	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2009111 3130804047
Transfer Business Travel Insurance to correct workgroup							
2006	0	72	0	0.0	1-Sided Adj	N/A	DSREED2010061 4172557863
Transfer Business Travel Insurance costs to correct workgroup							
2006 Total	0	72	0	0.0			
2007	0	72	0	0.0	CCTR Transf	From 2200-0005.015	DSREED2009110 2164148950
Transfer Business Travel Insurance to correct workgroup							
2007 Total	0	72	0	0.0			
2008	0	23	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9095122660
Transfer Business Travel Insurance to correct workgroup							

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 3. P&B - Business Travel Insurance
 Workpaper: 2PB000.008 - P&B - BUSINESS TRAVEL INSURANCE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008 Total	0	23	0	0.0			
2009	0	-24	0	0.0	1-Sided Adj	N/A	DSREED2010050 5173516350
Remove costs for 2010 Business Travel Insurance premium paid in 2009							
2009 Total	0	-24	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.008

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Sempra Energy (Consolidated)				
Business Travel Projection				
For Years 2009-2012				
ASSUMPTIONS				
1. Business Travel Insurance projection calculated by inflating the 2009 premium based on non-labor inflation and allocating the cost to each business unit based on headcount at each organization.				
2. Non labor inflation for each year are as follows				
		2010	2011	2012
		1.9%	2.3%	2.7%
	Actual	Projected		
	2009	2010	2011	2012
SoCalGas Premium Allocation	\$ 33,477	\$ 33,557	\$ 34,332	\$ 35,218
Calculation of Premium and Allocation				
Consolidated Premium	\$ 61,866	\$ 63,040	\$ 64,507	\$ 66,238
Headcount by Business Unit				
SoCalGas		7,464	7,729	7,734
SDG&E		5,388	5,623	5,642
Sempra		546	546	546
Generation		34	34	34
Global		207	207	207
LNG		97	97	97
Pipelines & Storage		286	286	286
Totals		14,022	14,522	14,546
Allocation by Business Unit				
SoCalGas	\$ 23,629	\$ 33,557	\$ 34,332	\$ 35,218
SDG&E	33,477	24,223	24,978	25,692
Sempra	2,657	2,455	2,425	2,486
Generation	448	153	151	155
Global	939	931	920	943
LNG	444	436	431	442
Pipelines & Storage	271	1,286	1,270	1,302
Totals	\$ 61,866	\$ 63,040	\$ 64,507	\$ 66,238

Beginning of Workpaper
2PB000.009 - P&B - LONG TERM DISABILITY

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 4. P&B - Long Term Disability
 Workpaper: 2PB000.009 - P&B - LONG TERM DISABILITY

Activity Description:

Please refer to Exhibit Number SCG-21-WP, Workpaper 2HR007.000

Forecast Methodology:

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 4. P&B - Long Term Disability
 Workpaper: 2PB000.009 - P&B - LONG TERM DISABILITY

Forecast Summary:

Forecast Method	In 2009 \$(000)								
	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: C. Welfare Benefits
Category-Sub: 4. P&B - Long Term Disability
Workpaper: 2PB000.009 - P&B - LONG TERM DISABILITY

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 4. P&B - Long Term Disability
 Workpaper: 2PB000.009 - P&B - LONG TERM DISABILITY

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0
NSE	0	0	0	0	0	0
Total	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006	0	25	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3112134760
Transfer AD&D insurance to correct workgroup							
2006	0	-25	0	0.0	CCTR Transf	To 2200-0005.007	DSREED2009110 3133108487
Transfer AD&D costs to correct workgroup							
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Beginning of Workpaper
2PB000.010 - P&B - WORKERS COMP & LTD

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 5. P&B - Workers Comp & LTD
 Workpaper: 2PB000.010 - P&B - WORKERS COMP & LTD

Activity Description:

Please refer to Exhibit Number SCG-21-WP, Workpaper 2HR007.001

Forecast Methodology:

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 5. P&B - Workers Comp & LTD
 Workpaper: 2PB000.010 - P&B - WORKERS COMP & LTD

Forecast Summary:

Forecast Method	In 2009 \$(000)								
	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: C. Welfare Benefits
Category-Sub: 5. P&B - Workers Comp & LTD
Workpaper: 2PB000.010 - P&B - WORKERS COMP & LTD

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: C. Welfare Benefits
 Category-Sub: 5. P&B - Workers Comp & LTD
 Workpaper: 2PB000.010 - P&B - WORKERS COMP & LTD

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Workpaper: VARIOUS

Summary for Category: D. Retirement Plans

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	13,417	0	0	0
NSE	0	15,185	16,660	16,007
Total	13,417	15,185	16,660	16,007
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.011 Retirement Plans - IRC Sect 4 Plan

Labor	0	0	0	0
Non-Labor	135	0	0	0
NSE	0	138	143	146
Total	135	138	143	146
FTE	0.0	0.0	0.0	0.0

2PB000.012 P&B - SUPPLEMENTAL PENSION

Labor	0	0	0	0
Non-Labor	835	0	0	0
NSE	0	2,230	2,970	2,070
Total	835	2,230	2,970	2,070
FTE	0.0	0.0	0.0	0.0

2PB000.014 P&B - RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	12,447	0	0	0
NSE	0	12,817	13,547	13,791
Total	12,447	12,817	13,547	13,791
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2PB000.011 - Retirement Plans - IRC Sect 4 Plan

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Plans - IRC Sect 4 Plan
 Workpaper: 2PB000.011 - Retirement Plans - IRC Sect 4 Plan

Activity Description:

This is nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as proejected costs are based on changes in salaries and headcount, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	134	121	134	124	135	0	0	0	
NSE	0	0	0	0	0	138	143	146	
Total	134	121	134	124	135	138	143	146	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Plans - IRC Sect 4 Plan
 Workpaper: 2PB000.011 - Retirement Plans - IRC Sect 4 Plan

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	138	143	146	138	143	146
Total		0	0	0	138	143	146	138	143	146
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	138	138	0.0	1-Sided Adj
2010 IRC Section 415 Projection						
2010 Total	0	0	138	138	0.0	
2011	0	0	143	143	0.0	1-Sided Adj
2011 IRC Section 415 Projection						
2011 Total	0	0	143	143	0.0	
2012	0	0	146	146	0.0	1-Sided Adj
2012 IRC Section 415 Projection						
2012 Total	0	0	146	146	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: D. Retirement Plans
Category-Sub: 1. Retirement Plans - IRC Sect 4 Plan
Workpaper: 2PB000.011 - Retirement Plans - IRC Sect 4 Plan

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	119	111	128	124	135
NSE	0	0	0	0	0
Total	119	111	128	124	135
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	119	111	128	124	135
NSE	0	0	0	0	0
Total	119	111	128	124	135
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	15	9	6	0	0
NSE	0	0	0	0	0
Total	15	9	6	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	134	121	134	124	135
NSE	0	0	0	0	0
Total	134	121	134	124	135
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: D. Retirement Plans
Category-Sub: 1. Retirement Plans - IRC Sect 4 Plan
Workpaper: 2PB000.011 - Retirement Plans - IRC Sect 4 Plan

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	119	111	128	124	135	
NSE	0	0	0	0	0	
Total	119	111	128	124	135	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	119	0	0.0	1-Sided Adj	N/A	DSREED2009110 4114944983
Record Cash Balance Restoration Plan costs							
2005 Total	0	119	0	0.0			
2006	0	111	0	0.0	1-Sided Adj	N/A	DSREED2009111 3131106457
Record 2006 Cash Balance Restoration Plan costs							
2006 Total	0	111	0	0.0			
2007	0	128	0	0.0	1-Sided Adj	N/A	DSREED2010061 6194306860
Transfer IRS Sec 415 cost to correct workgroup							
2007 Total	0	128	0	0.0			
2008	0	124	0	0.0	1-Sided Adj	N/A	DSREED2010061 6194522020
Transfer IRC Sec 415 amount to correct workgroup							
2008 Total	0	124	0	0.0			
2009	0	135	0	0.0	1-Sided Adj	N/A	DSREED2010050 4120628777
Transfer Sec 415 costs to correct workgroup							

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: D. Retirement Plans
Category-Sub: 1. Retirement Plans - IRC Sect 4 Plan
Workpaper: 2PB000.011 - Retirement Plans - IRC Sect 4 Plan

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	135	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.011

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

SoCalGas					
Nonqualified Savings Plan Projection					
For Years 2009-2012					
ASSUMPTIONS					
1. Projected cost is based on 2009 actual expenditures and increases by labor inflation.					
2. Labor inflation rates for 2010-2012 are as follows					
		2010	2011	2012	
		2.61%	3.02%	2.37%	
	Actual		Projected		
	2009		2010	2011	2012
Total Cost	\$ 134,900		\$ 138,421	\$ 142,601	\$ 145,981

Beginning of Workpaper
2PB000.012 - P&B - SUPPLEMENTAL PENSION

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 2. P&B - Supplemental Pension
 Workpaper: 2PB000.012 - P&B - SUPPLEMENTAL PENSION

Activity Description:

The SCG Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SCG offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. The Cash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are estimated by actuary, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	621	1,163	919	836	835	0	0	0	
NSE	0	0	0	0	0	2,230	2,970	2,070	
Total	621	1,163	919	836	835	2,230	2,970	2,070	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 2. P&B - Supplemental Pension
 Workpaper: 2PB000.012 - P&B - SUPPLEMENTAL PENSION

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	2,230	2,970	2,070	2,230	2,970	2,070
Total		0	0	0	2,230	2,970	2,070	2,230	2,970	2,070
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	2,230	2,230	0.0	1-Sided Adj
2010 Supplemental Pension Projection						
2010 Total	0	0	2,230	2,230	0.0	
2011	0	0	2,970	2,970	0.0	1-Sided Adj
2011 Supplemental Pension Projection						
2011 Total	0	0	2,970	2,970	0.0	
2012	0	0	2,070	2,070	0.0	1-Sided Adj
2012 Supplemental Pension Projection						
2012 Total	0	0	2,070	2,070	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: D. Retirement Plans
Category-Sub: 2. P&B - Supplemental Pension
Workpaper: 2PB000.012 - P&B - SUPPLEMENTAL PENSION

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,796	2,537	2,102	3,037	3,469
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,796	2,537	2,102	3,037	3,469
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-2,243	-1,463	-1,225	-2,199	-2,634
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-2,243	-1,463	-1,225	-2,199	-2,634
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	553	1,074	877	838	835
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	553	1,074	877	838	835
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	68	89	42	-2	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	68	89	42	-2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	621	1,163	919	836	835
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	621	1,163	919	836	835
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 2. P&B - Supplemental Pension
 Workpaper: 2PB000.012 - P&B - SUPPLEMENTAL PENSION

Summary of Adjustments to Recorded:

In Nominal \$ (000)					
Year	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	-2,243	-1,463	-1,225	-2,199	-2,634
NSE	0	0	0	0	0
Total	-2,243	-1,463	-1,225	-2,199	-2,634
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005	0	2,796	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113656017
Transfer Supplemental Pension to correct workgroup							
2005	0	-2,796	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185240003
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	-2,796	0	0.0	1-Sided Adj	N/A	DSREED2010061 4165101650
Replace Supplemental Pension costs with contributions							
2005	0	553	0	0.0	1-Sided Adj	N/A	DSREED2010061 4165201137
Replace Supplemental Pension costs with contributions							
2005 Total	0	-2,243	0	0.0			
2006	0	2,537	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131503263
Transfer Supplemental Pension costs to correct workgroup							
2006	0	-2,537	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184722630
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	-2,537	0	0.0	1-Sided Adj	N/A	DSREED2010061 4164642957
Replace Supplemental Pension costs with contributions							
2006	0	1,074	0	0.0	1-Sided Adj	N/A	DSREED2010061 4164738007
Replace Supplemental Pension costs with contributions							

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 2. P&B - Supplemental Pension
 Workpaper: 2PB000.012 - P&B - SUPPLEMENTAL PENSION

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2006 Total	0	-1,463	0	0.0			
2007	0	2,102	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2164658990
							Transfer Supplemental Pension costs to correct workgroup
2007	0	2,102	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182423567
							Delete - To reverse CCTR-Trsf from 2200-0005.000
2007	0	-4,204	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182549253
							Delete - to reverse CCTR-transfer from 2200-0005.000
2007	0	-2,102	0	0.0	1-Sided Adj	N/A	DSREED2010061 4164226220
							Replace Supplemental Pension costs with contributions
2007	0	877	0	0.0	1-Sided Adj	N/A	DSREED2010061 4164314673
							Replace Supplemental Pension costs with contributions
2007 Total	0	-1,225	0	0.0			
2008	0	3,037	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093737080
							Transfer Supplemental Pension costs to correct workgroup
2008	0	-3,037	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4183545693
							Delete - to reverse cct-trsfr from 2200-0005.000
2008	0	-3,037	0	0.0	1-Sided Adj	N/A	DSREED2010061 4163723370
							Replace Supplemental Pension costs with contributions
2008	0	838	0	0.0	1-Sided Adj	N/A	DSREED2010061 4163816353
							Replace Supplemental Pension costs with contributions
2008 Total	0	-2,199	0	0.0			
2009	0	-214	0	0.0	1-Sided Adj	N/A	DSREED2010050 4120737370
							Reflect Supplemental Pension cost to correct workgroup

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 2. P&B - Supplemental Pension
 Workpaper: 2PB000.012 - P&B - SUPPLEMENTAL PENSION

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-3,255	0	0.0	1-Sided Adj	N/A	DSREED2010061 4163351147
Replace Supplemental Pension costs with contributions							
2009	0	835	0	0.0	1-Sided Adj	N/A	DSREED2010061 4163458443
Replace Supplemental Pension costs with contributions							
2009 Total	0	-2,634	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.012

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company					
Supplemental Pension Projection					
For Years 2009-2012					
ASSUMPTIONS					
1. Supplemental pension projection based on projected retirements and distributions estimated by Towers Watson, a global actuarial services firm.					
	Actual		Projected		
	2009		2010	2011	2012
Contributions	\$ 834,737		\$ 2,230,000	\$ 2,970,000	\$ 2,070,000

Sempra Energy
Expected Contribution Amounts 2010 to 2019 (in millions)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
San Diego Gas & Electric Company										
Pension Qualified	55.73	74.35	76.39	72.81	72.40	66.07	17.11	27.47	29.52	30.67
Pension Nonqualified	5.84	4.02	3.86	3.60	4.03	2.36	2.57	2.28	3.20	1.46
PBOP (contribute lesser of max tax & FAS 106 cost)	15.51	15.52	15.50	13.66	13.71	13.79	13.90	14.04	14.08	13.15
Southern California Gas Company										
Pension Qualified	75.87	111.08	111.70	111.38	111.06	110.67	52.96	65.58	70.06	72.77
Pension Nonqualified	2.23	2.97	2.07	2.99	4.83	3.37	3.41	2.88	3.77	3.41
PBOP	35.86	42.66	39.49	39.24	39.02	39.18	39.79	40.50	41.40	42.50
Sempra Energy										
Pension Qualified	9.40	14.70	14.23	14.07	13.90	10.49	7.39	7.83	8.13	8.70
Pension Nonqualified	18.57	25.32	30.83	12.76	15.17	16.62	16.37	12.25	11.18	12.44
PBOP	2.45	2.77	2.95	3.16	3.34	3.44	3.59	3.75	3.88	4.00
Executive Life Insurance										
	1.48	0.00	0.35	0.40	0.00	0.27	0.15	0.33	0.39	1.06
EnergySouth										
Pension	0.00	1.39	1.36	1.09	0.95	1.00	1.02	1.09	1.17	1.24
PBOP Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PBOP Non-Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

See notes on following page

PPA Liability reflects use of IRS 2010 funding mortality table and estimated mortality improvements for 2011 onward

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Sempra Energy
Expected Contribution Amounts 2010 to 2019 (in millions)

<u>Key Assumptions</u> (same as those used for 2009 year-end disclosures)	<u>2010</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>
FAS Discount rate	(same as those used for 2009 year-end disclosures)									
PPA Effective Discount Rate - Qualified plan for SDG&E	6.42%	5.85%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%
PPA Effective Discount Rate - Qualified plan for SoCal Gas	6.40%	5.80%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%	5.49%
PPA Effective Discount Rate - Qualified plan for Sempra	6.50%	6.00%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
PPA Effective Discount Rate - Qualified plan for EnergySouth	6.61%	6.19%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Expected Return on Plan Assets	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Expected Return on Post Tax VEBA's (PBOP)	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Healthcare Cost Trend - All Plans except EnergySouth	8.50%	8.00%	7.50%	7.00%	6.50%	6.00%	5.50%	5.50%	5.50%	5.50%
Healthcare Cost Trend - EnergySouth	8.50%	8.00%	7.50%	7.00%	6.50%	6.00%	5.50%	5.00%	5.00%	5.00%
Salary Scale - Qualified plans, including SoCal Union	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based	Age Based
Salary Scale - Nonqualified plans, Executive Life Insurance	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Cash Balance Crediting Rate/Interest Crediting Rate for HRA	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Lump sum interest rate - Qualified plan for SDG&E - Year of Retirement	5.10%	5.18%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%
Lump sum interest rate - Qualified plan for SoCal Gas - Year of Retirement	5.10%	5.46%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%	5.75%
Lump sum interest rate - Qualified plan for Sempra - Year of Retirement	5.10%	5.34%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
Lump sum interest rate - NonQualified plans - Year of Retirement	5.10%	5.34%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
Mortality	(IRS2010 with estimated mortality improvements for 2011 onward)									
Retirement Rates	(100% of retirement rates)									

Refer to 2009 actuarial reports for assumptions not shown

Methodology

Pension Funding Rules and Funding Method

Based on Pension Protection Act (PPA)
 Based on PPA segment rates, no transition, no look-back, asset smoothing
 PPA Liability reflects use of IRS 2010 funding mortality table and estimated mortality improvements for 2011 onward

Assets

Reflect actual 2009 benefit payments and December 31, 2009 trust assets with impairment on qualified plan trusts and IRC 401(h) trusts

Data and Demographics

January 1, 2009 participant census, includes the impact of new FTEs for 2009
 EnergySouth PBOP uses October 1, 2008 census

Plan Design

Includes all plan changes as of January 1, 2010

Contribution Amounts

Sempra contributes minimum required contribution for qualified plans
 Contributions for nonqualified plans equal to expected benefit payments from general assets
 Contributions for PBOPs equal to sum of contributions to trusts plus benefit payments from general assets

Contribution Policy

Qualified plans: equal to minimum required
 SoCal Gas and SDG&E PBOP : equal to smaller of FAS 106 costs or maximum tax deductible contributions
 Sempra PBOP: expected benefit payments per current pay-as-you-go policy (not reduced to reflect Medicare Part D subsidies)
 EnergySouth PBOP: no contributions made until Union and Non-Union VEBA's depleted
 Executive Life Insurance: expected benefit payments per current pay-as-you-go policy

Beginning of Workpaper
2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 3. P&B - Retirement Savings Plan
 Workpaper: 2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

Activity Description:

The SCG Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SCG encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as estimates based on projected employee participation, changes in salaries and headcount, and ICP assumptions, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	12,253	12,306	13,207	12,330	12,447	0	0	0	
NSE	0	0	0	0	0	12,817	13,547	13,791	
Total	12,253	12,306	13,207	12,330	12,447	12,817	13,547	13,791	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 3. P&B - Retirement Savings Plan
 Workpaper: 2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	12,817	13,547	13,791	12,817	13,547	13,791
Total		0	0	0	12,817	13,547	13,791	12,817	13,547	13,791
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	12,817	12,817	0.0	1-Sided Adj
2010 Retirement Savings Plan Projection						
2010 Total	0	0	12,817	12,817	0.0	
2011	0	0	13,547	13,547	0.0	1-Sided Adj
2011 Retirement Savings Plan Projection						
2011 Total	0	0	13,547	13,547	0.0	
2012	0	0	13,791	13,791	0.0	1-Sided Adj
2012 Retirement Savings Plan Projection						
2012 Total	0	0	13,791	13,791	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: D. Retirement Plans
Category-Sub: 3. P&B - Retirement Savings Plan
Workpaper: 2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	10,914	11,361	12,601	12,361	12,447
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	10,914	11,361	12,601	12,361	12,447
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	10,914	11,361	12,601	12,361	12,447
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	10,914	11,361	12,601	12,361	12,447
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	1,339	945	606	-31	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,339	945	606	-31	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	12,253	12,306	13,207	12,330	12,447
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	12,253	12,306	13,207	12,330	12,447
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: D. Retirement Plans
Category-Sub: 3. P&B - Retirement Savings Plan
Workpaper: 2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0
NSE	0	0	0	0	0	0
Total	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adi Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	10,914	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4113945583
							Transfer Retirement Savings Plan costs to correct workgroup
2005	0	-10,914	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185309677
							Delete - to reverse cct-trsfr from 2200-0005.000
2005 Total	0	0	0	0.0			
2006	0	11,361	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131431390
							Record Retirement Savings Plan costs to correct workgroup
2006	0	-11,361	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184750003
							Delete - to reverse cct-trsfr from 2200-0005.000
2006 Total	0	0	0	0.0			
2007	0	12,601	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141920130
							Transfer Retirement Savings Plan costs to correct workgroup
2007	0	-12,601	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182649817
							Delete - to reverse cct-trsfr from 2200-0005.000
2007 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: D. Retirement Plans
 Category-Sub: 3. P&B - Retirement Savings Plan
 Workpaper: 2PB000.014 - P&B - RETIREMENT SAVINGS PLAN

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	12,361	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093043213
Transfer Retirement Savings Plan costs to correct workgroup							
2008	0	-12,361	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4183611817
Delete - to reverse cct-trsfr from 2200-0005.000							
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.014

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company				
Retirement Savings Plan (RSP) Projection				
For Years 2009-2012				
ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of three costs, the company match on employee contributions for bi-weekly payrolls, company match for ICP payment, and incentive contributions.				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on April 2010 participation rates in savings plan, salaries as of December 2009, estimated matching percentage for participating employees indexed for labor inflation and changes in headcount.				
2. Participation rate in savings plan as of April 2010 is	87.95%	determined by		6,276
3. Participation rates are expected to increase in 2011 and 2012 due to auto enrollment of new employees to the following rates:				
		88.16%		88.16%
4. Estimated match percentage for participating employees is	2.6%			
5. Average salary expense per participant as of December 2009 is	65,093			
6. Projected total headcount and percentage change are as follows:				
	2010	2011	2012	
Headcount	7,464	7,729	7,734	
Increase/(Decrease) to Prior Year	4.60%	3.55%	0.06%	
7. Labor Inflation for 2010-2012 are as follows:				
	2.61%	3.02%	2.37%	
Assumptions for Company Match for ICP				
1. ICP company match based on estimated participation in savings plan by non-represented employees and estimated ICP payment per employee assuming a target payout.				
2. Projected non represented headcount is as follows	1,955	2,040	2,116	
3. The ICP payment estimates for 2010-2012 assuming target payout are as follows:				
	15,309	14,566	14,384	
Assumptions for Incentive Contribution				
1. Incentive contribution calculated based on estimated salaries multiplied by target payout ratio, currently				0.5%
	Actual	Projected		
Type of Cost	2009	2010	2011	2012
Company Match on Employee Contributions	\$ 11,018,510	\$ 11,305,282	\$ 12,013,402	\$ 12,220,157
ICP Company Match	642,683	678,599	675,317	691,745
Incentive Contribution	785,502	833,480	858,651	879,001
Total RSP Expense	\$ 12,446,695	\$ 12,817,361	\$ 13,547,369	\$ 13,790,903

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Workpaper: VARIOUS

Summary for Category: E. Other Benefit Program Expenses

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	3,274	0	0	0
NSE	0	3,865	3,916	3,933
Total	3,274	3,865	3,916	3,933
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.015 P&B - ADMIN FEES & SERVICES

Labor	0	0	0	0
Non-Labor	1,353	0	0	0
NSE	0	1,255	1,158	1,189
Total	1,353	1,255	1,158	1,189
FTE	0.0	0.0	0.0	0.0

2PB000.016 P&B - EDUCATIONAL ASSISTANCE

Labor	0	0	0	0
Non-Labor	722	0	0	0
NSE	0	771	819	841
Total	722	771	819	841
FTE	0.0	0.0	0.0	0.0

2PB000.017 P&B - EMERGENCY CARE

Labor	0	0	0	0
Non-Labor	81	0	0	0
NSE	0	144	149	149
Total	81	144	149	149
FTE	0.0	0.0	0.0	0.0

2PB000.018 P&B - EMPLOYEE RECOGNITION

Labor	0	0	0	0
Non-Labor	158	0	0	0
NSE	0	559	579	579
Total	158	559	579	579
FTE	0.0	0.0	0.0	0.0

2PB000.019 P&B - MASS TRANSIT INCENTIVE

Labor	0	0	0	0
Non-Labor	303	0	0	0
NSE	0	364	376	376
Total	303	364	376	376
FTE	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Workpaper: VARIOUS

In 2009\$ (000)			
Adjusted-Recorded	Adjusted-Forecast		
2009	2010	2011	2012

2PB000.020 P&B - RETIREMENT ACTIVITIES

Labor	0	0	0	0
Non-Labor	137	0	0	0
NSE	0	140	143	147
Total	137	140	143	147
FTE	0.0	0.0	0.0	0.0

2PB000.021 P&B - SERVICE RECOGNITION

Labor	0	0	0	0
Non-Labor	158	0	0	0
NSE	0	217	252	200
Total	158	217	252	200
FTE	0.0	0.0	0.0	0.0

2PB000.022 P&B - SPECIAL EVENTS

Labor	0	0	0	0
Non-Labor	362	0	0	0
NSE	0	415	440	452
Total	362	415	440	452
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2PB000.015 - P&B - ADMIN FEES & SERVICES

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 1. P&B - Admin Fees & Services
 Workpaper: 2PB000.015 - P&B - ADMIN FEES & SERVICES

Activity Description:

Benefit administration and service fees include fees for legally required audits, third-party administrator and record-keeper fees, actuarial and other professional services and the cost of benefit communication materials.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based primarily on expected actuary and audit fees, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	1,491	1,383	1,118	1,314	1,353	0	0	0	
NSE	0	0	0	0	0	1,255	1,158	1,189	
Total	1,491	1,383	1,118	1,314	1,353	1,255	1,158	1,189	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 1. P&B - Admin Fees & Services
 Workpaper: 2PB000.015 - P&B - ADMIN FEES & SERVICES

Forecast Summary:

		In 2009 \$(000)								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,255	1,158	1,189	1,255	1,158	1,189
Total		0	0	0	1,255	1,158	1,189	1,255	1,158	1,189
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj. Type</u>
2010	0	0	1,255	1,255	0.0	1-Sided Adj
2010 Benefit Admin Fees & Services Projection						
2010 Total	0	0	1,255	1,255	0.0	
2011	0	0	1,158	1,158	0.0	1-Sided Adj
2011 Benefit Admin Fees & Services Projection						
2011 Total	0	0	1,158	1,158	0.0	
2012	0	0	1,189	1,189	0.0	1-Sided Adj
2012 Benefit Admin Fees & Services Projection						
2012 Total	0	0	1,189	1,189	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 1. P&B - Admin Fees & Services
Workpaper: 2PB000.015 - P&B - ADMIN FEES & SERVICES

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,328	1,276	1,066	1,388	1,497
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,328	1,276	1,066	1,388	1,497
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-70	-144
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	-70	-144
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,328	1,276	1,066	1,318	1,353
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,328	1,276	1,066	1,318	1,353
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	163	106	51	-3	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	163	106	51	-3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	1,491	1,383	1,118	1,314	1,353
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,491	1,383	1,118	1,314	1,353
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 1. P&B - Admin Fees & Services
Workpaper: 2PB000.015 - P&B - ADMIN FEES & SERVICES

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	-70	-144	
NSE	0	0	0	0	0	
Total	0	0	0	-70	-144	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adi Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	1,328	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114517510
							Transfer Benefit Fees & Services costs to correct workgroup
2005	0	-1,328	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185339100
							Delete - to reverse cct-trsfr from 2200-0005.000
2005 Total	0	0	0	0.0			
2006	0	1,276	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3112204900
							Transfer Benefit Fees & Services to correct workgroup
2006	0	-1,276	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184822707
							Delete - to reverse cct-trsfr from 2200-0005.000
2006 Total	0	0	0	0.0			
2007	0	1,066	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141302030
							Transfer Benefit Fees & Svcs costs to correct workgroup
2007	0	72	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2145123463
							Transfer Business Travel Insurance to correct workgroup
2007	0	-72	0	0.0	CCTR Transf	To 2200-0005.008	DSREED2009110 2164148950
							Transfer Business Travel Insurance to correct workgroup

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 1. P&B - Admin Fees & Services
 Workpaper: 2PB000.015 - P&B - ADMIN FEES & SERVICES

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	-1,066	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182727520
Delete - to reverse cct-trsfr from 2200-0005.000							
2007 Total	0	0	0	0.0			
2008	0	1,365	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093400110
Transfer Benefit Fees & Services costs to correct workgroup							
2008	0	-1,388	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4183633693
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	-23	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4183840537
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	-46	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4183925787
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	-92	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4183951910
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	184	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184017753
Delete - to reverse cct-trsfr from 2200-0005.000							
2008	0	-23	0	0.0	1-Sided Adj	N/A	DSREED2010061 3111931947
Record admin fees to correct workgroup							
2008	0	-47	0	0.0	1-Sided Adj	N/A	DSREED2010061 4192748097
Transfer Best Doctors fees from Benefit Admin Fees & Services to Wellness							
2008 Total	0	-70	0	0.0			
2009	0	-144	0	0.0	1-Sided Adj	N/A	DSREED2010050 5173343693
Transfer Best Doctors costs from Benefit Admin Fees & Services to Wellness							
2009 Total	0	-144	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.015

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company						
Benefit Administration Fees and Services Projection						
For Years 2009-2012						
ASSUMPTIONS						
1. Costs based on estimated 2010 expenditures increased by non-labor inflation						
2. Projected non-labor inflation rates are as follows:						
					2011	2012
					2.48%	2.64%
			Actual	Projected		
Type of Service	Vendor	2009	2010	2011	2012	
VEBA Audits	Simpson & Simpson	\$ 85,142	\$ 120,000	\$ 122,976	\$ 126,223	
Pension and Savings Plan Audits	Deloitte	91,500	50,000	51,240	52,593	
COBRA Administration	ADP	19,108	20,000	20,496	21,037	
Retirement Plan Consulting	Towers Watson	922,011	925,000	947,940	972,966	
Total Comp Study-GRC	Towers Watson	-	125,000	-	-	
HR System Support for Union Negotiations	ADP	122,571	-	-	-	
Workers Compensation Consulting	AON	97,313	-	-	-	
Benefit Info Printing	Diego & Sons	14,929	15,000	15,372	15,778	
Total Cost		\$ 1,352,573	\$ 1,255,000	\$ 1,158,024	\$ 1,188,596	

Beginning of Workpaper
2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 2. P&B - Educational Assistance
 Workpaper: 2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

Activity Description:

The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as estimated costs based on projected employee participation and changes in headcount, which cannot be modeled using other methods

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	283	447	484	704	722	0	0	0	
NSE	0	0	0	0	0	771	819	841	
Total	283	447	484	704	722	771	819	841	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 2. P&B - Educational Assistance
 Workpaper: 2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	771	819	841	771	819	841
Total		0	0	0	771	819	841	771	819	841
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	771	771	0.0	1-Sided Adj
2010 Education Assistance Projection						
2010 Total	0	0	771	771	0.0	
2011	0	0	819	819	0.0	1-Sided Adj
2011 Education Assistance Projection						
2011 Total	0	0	819	819	0.0	
2012	0	0	841	841	0.0	1-Sided Adj
2012 Education Assistance Projection						
2012 Total	0	0	841	841	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 2. P&B - Educational Assistance
Workpaper: 2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	249	408	462	706	712
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	249	408	462	706	712
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	3	4	0	0	11
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	3	4	0	0	11
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	252	412	462	706	722
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	252	412	462	706	722
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	31	34	22	-2	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	31	34	22	-2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	283	447	484	704	722
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	283	447	484	704	722
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 2. P&B - Educational Assistance
 Workpaper: 2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	3	4	0	0	11	
NSE	0	0	0	0	0	
Total	3	4	0	0	11	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	252	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114724857
Transfer Education Assistance costs to correct workgroup							
2005	0	-252	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185406177
Delete - to reverse cct-trsfr from 2200-0005.000							
2005	0	3	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170614870
Transfer Education Assistance costs to correct workgroup							
2005 Total	0	3	0	0.0			
2006	0	412	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3133427473
Transfer Education Assistance to correct workgroup							
2006	0	-412	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4184853067
Delete - to reverse cct-trsfr from 2200-0005.000							
2006	0	4	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170235867
Transfer Education Assistance costs to correct workgroup							
2006 Total	0	4	0	0.0			
2007	0	462	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2165521747
Transfer Education Assistance costs to correct workgroup							

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 2. P&B - Educational Assistance
 Workpaper: 2PB000.016 - P&B - EDUCATIONAL ASSISTANCE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2007	0	-462	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4182801130
Delete - to reverse cct-trsfr from 2200-0005.000							
2007 Total	0	0	0	0.0			
2008	0	706	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093817580
Transfer Education Assistance to correct workgroup							
2008	0	-706	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4183727583
Delete - to reverse cct-trsfr from 2200-0005.000							
2008 Total	0	0	0	0.0			
2009	0	11	0	0.0	1-Sided Adj	N/A	DSREED2010061 4175546257
Transfer Education Assistance costs to correct workgroup							
2009 Total	0	11	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.016

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company				
Educational Assistance Projection				
For Years 2009-2012				
ASSUMPTIONS				
1. Future participation based on rate of participation in 2009				
2. Cost per participant based on 2009 cost with increases for non-labor inflation				
3. Non-labor inflation factors are as follows:				
		2010	2011	2012
		1.84%	2.48%	2.64%
	Actual	Projected		
Year	2009	2010	2011	2012
Employees	7,136	7,464	7,729	7,734
Participants	231	242	251	251
Estimated Cost per Participant	\$ 3,127	\$ 3,185	\$ 3,264	\$ 3,350
Cost for Year	\$ 722,445	\$ 770,774	\$ 819,265	\$ 840,893

Beginning of Workpaper
2PB000.017 - P&B - EMERGENCY CARE

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 3. P&B - Emergency Care
 Workpaper: 2PB000.017 - P&B - EMERGENCY CARE

Activity Description:

The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in childcare arrangements.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based Method chosen as projected costs based on contracted amounts, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	107	106	77	77	81	0	0	0	
NSE	0	0	0	0	0	144	149	149	
Total	107	106	77	77	81	144	149	149	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 3. P&B - Emergency Care
 Workpaper: 2PB000.017 - P&B - EMERGENCY CARE

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	144	149	149	144	149	149
Total		0	0	0	144	149	149	144	149	149
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj. Type</u>
2010	0	0	144	144	0.0	1-Sided Adj
2010 Emergency Child Care Projection						
2010 Total	0	0	144	144	0.0	
2011	0	0	149	149	0.0	1-Sided Adj
2011 Emergency Child Care Projection						
2011 Total	0	0	149	149	0.0	
2012	0	0	149	149	0.0	1-Sided Adj
2012 Emergency Child Care Projection						
2012 Total	0	0	149	149	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 3. P&B - Emergency Care
Workpaper: 2PB000.017 - P&B - EMERGENCY CARE

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	81
NSE	0	0	0	0	0
Total	0	0	0	0	81
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	95	98	73	77	0
NSE	0	0	0	0	0
Total	95	98	73	77	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	95	98	73	77	81
NSE	0	0	0	0	0
Total	95	98	73	77	81
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	12	8	4	0	0
NSE	0	0	0	0	0
Total	12	8	4	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	107	106	77	77	81
NSE	0	0	0	0	0
Total	107	106	77	77	81
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 3. P&B - Emergency Care
 Workpaper: 2PB000.017 - P&B - EMERGENCY CARE

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	0
Non-Labor	95	98	73	77	0	0
NSE	0	0	0	0	0	0
Total	95	98	73	77	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adi Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	95	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114806763
Transfer Emergency Child Care costs to correct workgroup							
2005 Total	0	95	0	0.0			
2006	0	98	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3131356090
Transfer Emergency Childcare costs to correct workgroup							
2006 Total	0	98	0	0.0			
2007	0	73	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2141848960
Transfer Emergency Child Care to correct workgroup							
2007 Total	0	73	0	0.0			
2008	0	77	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9093532673
Transfer Emergency Child Care costs to correct workgroup							
2008 Total	0	77	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.017

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Southern California Gas Company					
Wellness and Emergency Child Care Projection					
For Years 2009-2012					
ASSUMPTIONS					
1. Most costs below are projected for 2010 based on underlying assumptions for each item labeled below. Costs for 2011 and 2012 reflect increases for non labor inflation.					
2. Non labor inflation for 2010-2012 are as follows:					
		2010	2011	2012	
		1.84%	2.48%	2.64%	
3. Emergency child care is estimated in increase as follows					
			5.00%	5.00%	
4. Best Doctors fees are based on \$21/employee. Projected employees and percentage increase by year are as follows:					
		7,464	7,729	7,734	
		4.60%	3.55%	0.06%	
5. Projected increase in flu shot costs are as follows:					
		2.20%	2.20%	2.20%	
	Actual	Projected			
	2009	2010	2011	2012	
Calendars (1 per employee)		\$ 10,530	\$ 10,753	\$ 10,978	
Quarterly Wellness Newsletter		11,000	11,234	11,468	
Health Fairs & Safety Stand Down Events (Org. Requests):		45,400	46,364	47,333	
Wellness Presentations: approx. 34 @ \$300 = \$10,200					
Chair Massages: 34 @ \$400 = \$13,600					
Reflexology: 24 @ \$200 = \$4800					
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800					
Literature/Brochures (health fairs/safety stand downs, events, ee requests)		5,000	5,106	5,213	
Online Wellness Lending Library: Videos/Books; Training materials		1,500	1,532	1,564	
Fitness Subsidy Program		262,219	267,786	273,382	
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)					
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)					
Lunch N Learn Presentations (12x \$425)		5,100	5,208	5,317	
Misc & Parking validations at GCT for Wellness presenters and vendors		1,500	1,568	1,639	
Annual SCG Safety Congress x 4/yr (Presenters/workshops)		4,000	4,085	4,170	
Incentive/Prizes/Giveaways/Misc. program expenses		22,611	23,091	23,574	
Flu Shots		3,500	3,577	3,656	
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)					
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings		195,000	201,992	209,236	
Approx. 5,000 ees/yr participating					
One-time Health Risk Assessment (employee wellness baseline study)				35,000	
Best Doctors		156,744	162,309	162,414	
Wellness Total	\$ 487,349	\$ 724,104	\$ 744,605	\$ 794,943	
Emergency Child Care	\$ 80,829	\$ 144,000	\$ 149,113	\$ 149,209	
SCG share of Back up & Emergency Childcare Program (starting 2010)					
Approx. SEU & SEG & SE total cost 2010 \$320K (nationwide coverage)					

Beginning of Workpaper
2PB000.018 - P&B - EMPLOYEE RECOGNITION

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 4. P&B - Employee Recognition
 Workpaper: 2PB000.018 - P&B - EMPLOYEE RECOGNITION

Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used to provide nominal non-cash awards, generally valued at \$100 or less.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in headcount, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	418	300	320	291	158	0	0	0	
NSE	0	0	0	0	0	559	579	579	
Total	418	300	320	291	158	559	579	579	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 4. P&B - Employee Recognition
 Workpaper: 2PB000.018 - P&B - EMPLOYEE RECOGNITION

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	559	579	579	559	579	579
Total		0	0	0	559	579	579	559	579	579
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	559	559	0.0	1-Sided Adj
2010 Employee Recognition Projection						
2010 Total	0	0	559	559	0.0	
2011	0	0	579	579	0.0	1-Sided Adj
2011 Employee Recognition Projection						
2011 Total	0	0	579	579	0.0	
2012	0	0	579	579	0.0	1-Sided Adj
2012 Employee Recognition Projection						
2012 Total	0	0	579	579	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 4. P&B - Employee Recognition
Workpaper: 2PB000.018 - P&B - EMPLOYEE RECOGNITION

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	429	346	405	379	343
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	429	346	405	379	343
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-56	-69	-100	-87	-185
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-56	-69	-100	-87	-185
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	373	277	305	291	158
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	373	277	305	291	158
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	46	23	15	-1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	46	23	15	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	418	300	320	291	158
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	418	300	320	291	158
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 4. P&B - Employee Recognition
 Workpaper: 2PB000.018 - P&B - EMPLOYEE RECOGNITION

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	-56	-69	-100	-87	-185	
NSE	0	0	0	0	0	
Total	-56	-69	-100	-87	-185	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	-71	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091 1115032653
<p>Transfer of Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have always been forecast in Meter Reading's work papers.</p>							
2005	0	15	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170902263
<p>Transfer Employee Recognition costs to correct workgroup</p>							
2005 Total	0	-56	0	0.0			
2006	0	-77	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091 1114923653
<p>Transfer of Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have always been forecast in Meter Reading's work papers.</p>							
2006	0	8	0	0.0	1-Sided Adj	N/A	DSREED2010061 312553933
<p>Transfer employee recognition costs to correct workgroup</p>							
2006 Total	0	-69	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 4. P&B - Employee Recognition
 Workpaper: 2PB000.018 - P&B - EMPLOYEE RECOGNITION

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	-126	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091 1115135687
Transfer of Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have always been forecast in Meter Reading's work papers.							
2007	0	26	0	0.0	1-Sided Adj	N/A	DSREED2010061 3121004787
Transfer employee recognition costs to correct workgroup							
2007 Total	0	-100	0	0.0			
2008	0	-98	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2009091 1115247080
Transfer of Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have always been forecast in Meter Reading's work papers.							
2008	0	11	0	0.0	1-Sided Adj	N/A	DSREED2010061 4174552963
Transfer Employee Recognition costs to correct workgroup							
2008 Total	0	-87	0	0.0			
2009	0	-96	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2010030 5173518110
Transfer of Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have historically been forecast in Meter Reading's work papers.							
2009	0	-89	0	0.0	1-Sided Adj	N/A	DSREED2010061 4175731460
Transfer Employee Recognition costs to correct workgroup							
2009 Total	0	-185	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.018

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company				
Employee Recognition				
For Years 2009-2012				
ASSUMPTION				
1. Projection based on \$75 for each non executive employee.				
	Actual		Projected	
	2009		2010	2011
			2012	
# of Employees	7,136		7,456	7,721
				7,726
Cost per Employee			\$ 75	\$ 75
				\$ 75
Total Cost	\$ 158,428		\$ 559,200	\$ 579,075
			\$ 579,450	

Beginning of Workpaper
2PB000.019 - P&B - MASS TRANSIT INCENTIVE

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 5. P&B - Mass Transit Incentive
 Workpaper: 2PB000.019 - P&B - MASS TRANSIT INCENTIVE

Activity Description:

This program provides transit subsidies for employees who use public transportation, vanpools and carpools. The program supports the company's compliance with South Coast Air Quality Management District Rule 2202 – Rideshare.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated participation and changes in headcount, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	303	309	291	317	303	0	0	0	
NSE	0	0	0	0	0	364	376	376	
Total	303	309	291	317	303	364	376	376	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 5. P&B - Mass Transit Incentive
 Workpaper: 2PB000.019 - P&B - MASS TRANSIT INCENTIVE

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	364	376	376	364	376	376
Total		0	0	0	364	376	376	364	376	376
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	364	364	0.0	1-Sided Adj
2010 Mass Transit Incentive Projection						
2010 Total	0	0	364	364	0.0	
2011	0	0	376	376	0.0	1-Sided Adj
2011 Mass Transit Incentive Projection						
2011 Total	0	0	376	376	0.0	
2012	0	0	376	376	0.0	1-Sided Adj
2012 Mass Transit Incentive Projection						
2012 Total	0	0	376	376	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 5. P&B - Mass Transit Incentive
Workpaper: 2PB000.019 - P&B - MASS TRANSIT INCENTIVE

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	372	137	130	114	137
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	372	137	130	114	137
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-102	148	148	203	166
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-102	148	148	203	166
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	270	285	278	318	303
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	270	285	278	318	303
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	33	24	13	-1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	33	24	13	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	303	309	291	317	303
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	303	309	291	317	303
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 5. P&B - Mass Transit Incentive
 Workpaper: 2PB000.019 - P&B - MASS TRANSIT INCENTIVE

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	-102	148	148	203	166	
NSE	0	0	0	0	0	
Total	-102	148	148	203	166	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	-102	0	0.0	1-Sided Adj	N/A	DSREED2009111 3124651070
Transfer Mass Transit costs to correct workgroup.							
2005 Total	0	-102	0	0.0			
2006	0	148	0	0.0	1-Sided Adj	N/A	DSREED2009111 3131302193
Transfer Mass Transit costs to correct workgroup							
2006 Total	0	148	0	0.0			
2007	0	148	0	0.0	1-Sided Adj	N/A	DSREED2009111 3133302530
Transfer Mass Transit Incentive costs to correct workgroup							
2007 Total	0	148	0	0.0			
2008	0	203	0	0.0	1-Sided Adj	N/A	DSREED2009111 3134650640
Transfer Mass Transit Incentive costs to corret workgroup							
2008 Total	0	203	0	0.0			
2009	0	166	0	0.0	1-Sided Adj	N/A	DSREED2010050 4121635697
Transfer Mass Transit costs to correct workgroup							

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 5. P&B - Mass Transit Incentive
Workpaper: 2PB000.019 - P&B - MASS TRANSIT INCENTIVE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	166	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.019

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company					
Transportation Subsidy Forecast					
For Years 2009-2012					
Assumptions					
1. Transportation subsidy costs projected based on utilization as of April 2010 based on current subsidies and indexed for changes in headcount.					
2. Primary assumptions for projection are as follows:					
# Participants as of 4/1/10			518		
Average Monthly Cost/Participant			\$ 55.89		
Annualized Average Cost			\$ 670.68		
Headcount as of 4/1/10			7,136		
	Actual		Projected		
Year	2009		2010	2011	2012
Total Employees	7,136		7,464	7,729	7,734
Estimated Participants			542	561	561
Cost	\$ 303,103		\$ 363,509	\$ 376,251	\$ 376,251

Beginning of Workpaper
2PB000.020 - P&B - RETIREMENT ACTIVITIES

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 6. P&B - Retirement Activities
 Workpaper: 2PB000.020 - P&B - RETIREMENT ACTIVITIES

Activity Description:

Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success .

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated costs, which cannot be projected using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	134	149	194	146	137	0	0	0	
NSE	0	0	0	0	0	140	143	147	
Total	134	149	194	146	137	140	143	147	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 6. P&B - Retirement Activities
 Workpaper: 2PB000.020 - P&B - RETIREMENT ACTIVITIES

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	140	143	147	140	143	147
Total		0	0	0	140	143	147	140	143	147
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	140	140	0.0	1-Sided Adj
2010 Retirement Activities Projection						
2010 Total	0	0	140	140	0.0	
2011	0	0	143	143	0.0	1-Sided Adj
2011 Retirement Activities Projection						
2011 Total	0	0	143	143	0.0	
2012	0	0	147	147	0.0	1-Sided Adj
2012 Retirement Activities Projection						
2012 Total	0	0	147	147	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 6. P&B - Retirement Activities
Workpaper: 2PB000.020 - P&B - RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	119	138	180	146	137
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	119	138	180	146	137
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	5	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	5	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	119	138	185	146	137
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	119	138	185	146	137
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	15	11	9	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	15	11	9	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	134	149	194	146	137
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	134	149	194	146	137
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 6. P&B - Retirement Activities
 Workpaper: 2PB000.020 - P&B - RETIREMENT ACTIVITIES

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	5	0	0
NSE	0	0	0	0	0
Total	0	0	5	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007	0	5	0	0.0	1-Sided Adj	N/A	DSREED2009111 3133341187
Adjust Retirement Activities cost to agree with HR records							
2007 Total	0	5	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.020

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company				
Retirement Activities Projection				
For Years 2009-2012				
ASSUMPTIONS				
1. Cost for 2010-2012 projected based on 2009 actual cost indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
		2010	2011	2012
		1.84%	2.48%	2.64%
	Actual	Projected		
	2009	2010	2011	2012
Total Cost	\$ 137,090	\$ 139,612	\$ 143,075	\$ 146,852

Beginning of Workpaper
2PB000.021 - P&B - SERVICE RECOGNITION

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 7. P&B - Service Recognition
 Workpaper: 2PB000.021 - P&B - SERVICE RECOGNITION

Activity Description:

Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as projected costs are based on service history of employees, which cannot be modeled using other methods.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	170	183	128	217	158	0	0	0	
NSE	0	0	0	0	0	217	252	200	
Total	170	183	128	217	158	217	252	200	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 7. P&B - Service Recognition
 Workpaper: 2PB000.021 - P&B - SERVICE RECOGNITION

Forecast Summary:

		In 2009 \$(000)								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	217	252	200	217	252	200
Total		0	0	0	217	252	200	217	252	200
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj. Type</u>
2010	0	0	217	217	0.0	1-Sided Adj
2010 Service Awards Projection						
2010 Total	0	0	217	217	0.0	
2011	0	0	252	252	0.0	1-Sided Adj
2011 Service Awards Projection						
2011 Total	0	0	252	252	0.0	
2012	0	0	200	200	0.0	1-Sided Adj
2012 Service Awards Projection						
2012 Total	0	0	200	200	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 7. P&B - Service Recognition
Workpaper: 2PB000.021 - P&B - SERVICE RECOGNITION

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	151	166	120	217	158
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	151	166	120	217	158
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1	3	1	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1	3	1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	152	169	122	217	158
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	152	169	122	217	158
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	19	14	6	-1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	19	14	6	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	170	183	128	217	158
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	170	183	128	217	158
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 7. P&B - Service Recognition
 Workpaper: 2PB000.021 - P&B - SERVICE RECOGNITION

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	1	3	1	0	0	
NSE	0	0	0	0	0	
Total	1	3	1	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	152	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114632920
							Transfer Special Events costs to correct workgroup
2005	0	-152	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4185633503
							Delete - to reverse cct-trsfr from 2200-0005.000
2005	0	1	0	0.0	1-Sided Adj	N/A	DSREED2010061 4171736103
							Transfer Service Recognition costs to correct account
2005 Total	0	1	0	0.0			
2006	0	169	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3133506397
							Transfer Service Recognition costs to correct workgroup
2006	0	-169	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4190054003
							Delete - to reverse cct-trsfr from 2200-0005.000
2006	0	3	0	0.0	1-Sided Adj	N/A	DSREED2010061 4170344197
							Transfer Service Recognition costs to correct workgroup
2006 Total	0	3	0	0.0			
2007	0	122	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2165621717
							Transfer Service Recognition costs to correct workgroup

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 7. P&B - Service Recognition
 Workpaper: 2PB000.021 - P&B - SERVICE RECOGNITION

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2007	0	-122	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4190442787
Delete - to reverse cct-trsfr from 2200-0005.000							
2007	0	1	0	0.0	1-Sided Adj	N/A	DSREED2010061 4173512390
Transfer Service Recognition costs to correct workgroup							
2007 Total	0	1	0	0.0			
2008	0	217	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9095219223
Transfer Service Recognition costs to correct workgroup							
2008	0	-217	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4190913973
Delete - to reverse cct-trsfr from 2200-0005.000							
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.021

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company					
Service Award Forecast					
For Years 2009-2012					
ASSUMPTIONS					
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.					
2. Estimated cost per award based on sampling of invoices paid in 2009 for each award level indexed for non-labor inflation					
3. Non labor inflation for 2011 and 2012 are as follows:					
			2011		2012
			2.48%		2.64%
		Actual	Projected		
		2009	2010	2011	2012
Estimated Recipients					
5 Years of Service			238	431	413
10 Years of Service			210	354	261
15 Years of Service			60	59	82
20 Years of Service			232	92	12
25 Years of Service			223	152	56
30 Years of Service			225	377	226
35 Years of Service			70	73	159
40 Years of Service			41	24	28
Estimated Cost Per Award					
5 Years of Service			\$ 80	\$ 82	\$ 84
10 Years of Service			105	108	110
15 Years of Service			120	123	126
20 Years of Service			140	143	147
25 Years of Service			225	231	237
30 Years of Service			250	256	263
35 Years of Service			260	266	273
40 Years of Service			275	282	289
Projected Amount					
5 Years of Service			\$ 19,040	\$ 35,335	\$ 34,753
10 Years of Service			22,050	38,092	28,826
15 Years of Service			7,200	7,256	10,350
20 Years of Service			32,480	13,199	1,767
25 Years of Service			50,175	35,048	13,253
30 Years of Service			56,250	96,587	59,430
35 Years of Service			18,200	19,451	43,484
40 Years of Service			11,275	6,764	8,099
Cost		\$ 158,301	\$ 216,670	\$ 251,732	\$ 199,963

Beginning of Workpaper
2PB000.022 - P&B - SPECIAL EVENTS

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 8. P&B - Special Events
 Workpaper: 2PB000.022 - P&B - SPECIAL EVENTS

Activity Description:

Special Events night is a long-standing benefit highly valued by employees at all levels. It is the one time a year when employees from union and management ranks from all around the company gather in one place.

Forecast Methodology:

Labor - Zero-Based

Please see Zero Based method for more information.

Non-Labor - Zero-Based

Please see Zero Based method for more information.

NSE - Zero-Based

Zero Based method chosen as costs are based on estimates, which cannot be projected using other methods

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	273	417	166	474	362	0	0	0	
NSE	0	0	0	0	0	415	440	452	
Total	273	417	166	474	362	415	440	452	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 8. P&B - Special Events
Workpaper: 2PB000.022 - P&B - SPECIAL EVENTS

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	415	440	452	415	440	452
Total		0	0	0	415	440	452	415	440	452
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010	0	0	415	415	0.0	1-Sided Adj
2010 Special Awards Projection						
2010 Total	0	0	415	415	0.0	
2011	0	0	440	440	0.0	1-Sided Adj
2012 Special Awards Projection						
2011 Total	0	0	440	440	0.0	
2012	0	0	452	452	0.0	1-Sided Adj
2012 Special Awards Projection						
2012 Total	0	0	452	452	0.0	

Southern California Gas Company
Test Year 2012 GRC - REVISED
Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
Witness: Robinson, Debbie Sue
Category: E. Other Benefit Program Expenses
Category-Sub: 8. P&B - Special Events
Workpaper: 2PB000.022 - P&B - SPECIAL EVENTS

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	385	153	475	367
NSE	0	0	0	0	0
Total	0	385	153	475	367
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	243	0	5	0	-5
NSE	0	0	0	0	0
Total	243	0	5	0	-5
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	243	385	158	475	362
NSE	0	0	0	0	0
Total	243	385	158	475	362
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	30	32	8	-1	0
NSE	0	0	0	0	0
Total	30	32	8	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	273	417	166	474	362
NSE	0	0	0	0	0
Total	273	417	166	474	362
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 8. P&B - Special Events
 Workpaper: 2PB000.022 - P&B - SPECIAL EVENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	243	0	5	0	-5	
NSE	0	0	0	0	0	
Total	243	0	5	0	-5	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005	0	243	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 4114903530
Transfer Special Events costs to correct workgroup							
2005 Total	0	243	0	0.0			
2006	0	385	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 3133541693
Transfer Special Events costs to correct workgroup							
2006	0	-385	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4190143833
Delete - to reverse cct-trsfr from 2200-0005.000							
2006 Total	0	0	0	0.0			
2007	0	158	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009110 2165709873
Transfer Special Events costs to correct workgroup							
2007	0	-158	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4190505707
Delete - to reverse cct-trsfr from 2200-0005.000							
2007	0	5	0	0.0	1-Sided Adj	N/A	DSREED2010061 4173626733
Transfer Special Events cost to correct workgroup							
2007 Total	0	5	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue
 Category: E. Other Benefit Program Expenses
 Category-Sub: 8. P&B - Special Events
 Workpaper: 2PB000.022 - P&B - SPECIAL EVENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2008	0	475	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2009102 9094620623
Transfer Special Events costs to correct workgroup							
2008	0	-475	0	0.0	CCTR Transf	To 2200-0005.000	DSREED2010050 4190938457
Delete - to reverse cct-trsfr from 2200-0005.000							
2008 Total	0	0	0	0.0			
2009	0	-5	0	0.0	1-Sided Adj	N/A	DSREED2010061 4180149577
Transfer Special Events costs to correct workgroup							
2009 Total	0	-5	0	0.0			

Supplemental Workpapers for Workpaper 2PB000.022

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Southern California Gas Company					
Special Events Night Budget					
For Years 2009-2012					
ASSUMPTIONS					
1. Special Events calculated using a \$650,000 estimated cost for 2010 and split 60% to SoCalGas and 40% to SDG&E based on headcount and changes based on non-labor inflation and changes in headcount.					
2. SoCalGas portion of estimated cost is \$ 390,000					
3. Non labor inflation for 2010-2012 are as follows:					
		2010	2011	2012	
		1.84%	2.48%	2.64%	
3. Projected headcount and percentage increase are as follows:					
	Headcount	7,464	7,729	7,734	
	Increase/(Decrease) to Prior Year	4.60%	3.55%	0.06%	
		Actual	Projected		
		2009	2010	2011	2012
	Costs by Year	\$ 361,636	\$ 415,432	\$ 440,484	\$ 452,398

Southern California Gas Company
 Test Year 2012 GRC - REVISED
 Non-Shared Service Workpapers

Area: AGCP - COMPENSATION, HEALTH & WELFARE
 Witness: Robinson, Debbie Sue

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0005	000	PENSION & BENEFITS - MEDICAL
	001	PENSION & BENEFITS - DENTAL
	002	PENSION & BENEFITS - VISION
	003	PENSION & BENEFITS - WELLNESS
	004	PENSION & BENEFITS - EMPLOYEE ASSISTANCE PROGRAM
	005	PENSION & BENEFITS - MENTAL HEALTH
	006	PENSION & BENEFITS - LIFE INSURANCE
	007	PENSION & BENEFITS - AD&D INSURANCE
	008	PENSION & BENEFITS - BUSINESS TRAVEL INSURANCE
	009	PENSION & BENEFITS - LONG TERM DISABILITY
	010	PENSION & BENEFITS - WORKERS COMP & LTD
	011	RETIREMENT PLANS - IRC SECT 415 PLAN
	012	PENSION & BENEFITS - SUPPLEMENTAL PENSION
	014	PENSION & BENEFITS - RETIREMENT SAVINGS PLAN
	015	PENSION & BENEFITS - ADMIN FEES & SERVICES
	016	PENSION & BENEFITS - EDUCATIONAL ASSISTANCE
	017	PENSION & BENEFITS - EMERGENCY CARE
	018	PENSION & BENEFITS - EMPLOYEE RECOGNITIN
	019	PENSION & BENEFITS - MASS TRANSIT INCENTIVE
	020	PENSION & BENEFITS - RETIREMENT ACTIVITIES
	021	PENSION & BENEFITS - SERVICE RECOGNITION
	022	PENSION & BENEFITS - SPECIAL EVENTS
2200-8000	000	MGMT/C&T INCENTIVE AWARDS - For GRC use only
	001	MGMT/C&T INCENTIVE AWARDS-SPOT CASH - For GRC Use only
	002	MGMT/C&T INCENTIVE AWARDS - LTIP -For GRC use only