**A.14-11-003 and A.14-11-004 Sempra Utilities’ 2016 TY GRC**

**TURN Data Request**

**Data Request Number:** TURN-SCG-16 (Cash Working Capital)

**Date Sent:** May 4, 2015

**Response Due:** May 8, 2015, or as soon as possible thereafter

Please provide an electronic response to the following questions. A hard copy response is unnecessary. The response should be provided on a CD sent by mail or as attachments sent by e-mail to the following:

|  |  |  |
| --- | --- | --- |
| Bob Finkelstein  The Utility Reform Network (TURN)  785 Market Street, Suite 1400  San Francisco, CA 94103  [bfinkelstein@turn.org](mailto:bfinkelstein@turn.org) | Garrick Jones  JBS Energy  311 D Street, Suite A  West Sacramento, CA 95605  [garrick@jbsenergy.com](mailto:garrick@jbsenergy.com) |  |

For each question, please provide the name of each person who materially contributed to the preparation of the response. If different, please also identify the Sempra Utilities witness who would be prepared to respond to cross-examination questions regarding the response.

For any questions requesting numerical recorded data, please provide all responses in working Excel spreadsheet format if so available, with cells and formulae functioning.

For any question requesting documents, please interpret the term broadly to include any and all hard copy or electronic documents or records in the possession of either of the Sempra Utilities.

1. The attachment to TURN DR 1-1 shows a change in the treatment of Workers’ Compensation receivables, adding a significant amount of long-term receivables to rate base in December 2012.
   1. Please provide documentation of the accounting change that led to SoCalGas changing its cash working capital study in this regard.
   2. If there were any offsetting liabilities to the workers’ compensation reserve liability, please identify them.
   3. Please explain the tax treatment of both the long-term receivables and the liabilities (i.e., whether deferred income taxes were removed from both) and
   4. Please explain why SoCalGas had the addition to long-term receivables in December 2012 but SDG&E did not.
2. The attachment to TURN DR 12-2 shows very short lags (1 to 3 days for the most part) in payment when paying for credit card bills (e.g., Citibank, American Express). When making those payments, does SoCalGas start with the date of the invoice or the date of the purchase of the items invoiced?