

**CHAPTER X WORKPAPER SUMMARY
REVENUE REQUIREMENT**

SoCalGas and SDG&E Workpapers

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

SoCalGas Workpapers

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

SDG&E Workpapers

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

Amended/Revised Workpapers 12-2-11

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| <p>WORKPAPER TITLE Overhead Loaders</p> |
| <p>WITNESS Cheryl Shepherd</p> |

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

Amended/Revised Workpapers 12-2-11

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| WORKPAPER TITLE Overhead Factor Application |
| WITNESS Cheryl Shepherd |

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

Amended/Revised Workpapers 12-2-11

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|---|
| WORKPAPER TITLE SoCalGas 2010 Actual Overhead |
| WITNESS Cheryl Shepherd |

Vacation and Sick Time

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

Payroll Taxes

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

Benefits (non-balanced only)

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

Amended/Revised Workpapers 12-2-11

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|---|
| WORKPAPER TITLE SoCalGas 2010 Actual Overhead |
| WITNESS Cheryl Shepherd |

| |
|------------------------------|
| Workers' Compensation |
|------------------------------|

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

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|---|
| Public Liability / Property Damage |
|---|

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

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| Purchased Services and Materials |
|---|

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

Amended/Revised Workpapers 12-2-11

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|---|
| WORKPAPER TITLE SoCalGas 2010 Actual Overhead |
| WITNESS Cheryl Shepherd |

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|-----------------------------------|
| Administrative and General |
|-----------------------------------|

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

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| Incentive Compensation Plan |
|------------------------------------|

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

Amended/Revised Workpapers 12-2-11

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| WORKPAPER TITLE SDG&E 2010 Actual Overhead |
| WITNESS Cheryl Shepherd |

| |
|-------------------------------|
| Vacation and Sick Time |
|-------------------------------|

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

| |
|----------------------|
| Payroll Taxes |
|----------------------|

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

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|-------------------------------------|
| Benefits (non-balanced only) |
|-------------------------------------|

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

Amended/Revised Workpapers 12-2-11

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| WORKPAPER TITLE SDG&E 2010 Actual Overhead |
| WITNESS Cheryl Shepherd |

| |
|------------------------------|
| Workers' Compensation |
|------------------------------|

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

| |
|---|
| Public Liability / Property Damage |
|---|

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

| |
|---|
| Purchased Services and Materials |
|---|

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

Amended/Revised Workpapers 12-2-11

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| WORKPAPER TITLE SDG&E 2010 Actual Overhead |
| WITNESS Cheryl Shepherd |

| |
|-----------------------------------|
| Administrative and General |
|-----------------------------------|

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

| |
|------------------------------------|
| Incentive Compensation Plan |
|------------------------------------|

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

Amended/Revised Workpapers 12-2-11

| |
|-------------------------------------|
| WORKPAPER TITLE |
| Annual Escalation Rates and Factors |
| WITNESS |
| Cheryl Shepherd |

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

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

Amended/Revised Workpapers 12-2-11

| |
|-------------------------------------|
| WORKPAPER TITLE |
| SoCalGas Loaded and Escalated Costs |
| WITNESS |
| Cheryl Shepherd |

(\$ millions)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
|--|------|-------|--------|--------|--------|-------|-------|-------|-------|-------|-------|------------|
| Pipeline Replacement | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | 9.28 | 15.65 | 16.14 | 16.51 | - | - | - | - | - | - | 58 |
| Capital - Distribution- Non-Labor | - | 74.20 | 216.50 | 223.30 | 228.38 | - | - | - | - | - | - | 742 |
| Capital - Transmission Company Labor | - | 2.77 | 3.74 | 3.88 | 4.03 | - | - | - | - | - | - | 14 |
| Capital - Transmission Non-Labor | - | 14.49 | 39.41 | 40.91 | 42.49 | - | - | - | - | - | - | 137 |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Pressure Testing | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Distribution- Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | 1.81 | 2.46 | 2.52 | 2.59 | - | - | - | - | - | - | 9 |
| O&M - Non-Labor | - | 36.73 | 50.28 | 51.60 | 53.10 | - | - | - | - | - | - | 192 |
| In-Line Inspection | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Distribution- Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | 2.04 | 2.78 | 2.84 | 2.92 | - | - | - | - | - | - | 11 |
| O&M - Non-Labor | - | 10.82 | 14.82 | 15.21 | 15.65 | - | - | - | - | - | - | 57 |
| Remote Control and Automatic Shutoff Valves | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | 1.91 | 1.97 | 2.70 | 2.76 | 2.80 | 2.85 | 1.68 | 1.52 | 1.56 | 1.60 | 21 |
| Capital - Distribution- Non-Labor | - | 3.96 | 4.08 | 6.80 | 7.66 | 8.48 | 7.81 | 5.88 | 5.26 | 5.39 | 5.52 | 61 |
| Capital - Transmission Company Labor | - | 4.85 | 5.27 | 5.81 | 6.04 | 5.86 | 5.99 | 6.16 | 6.32 | 6.55 | 6.83 | 60 |
| Capital - Transmission Non-Labor | - | 19.77 | 22.30 | 24.76 | 25.72 | 24.69 | 25.25 | 25.97 | 26.64 | 27.68 | 29.07 | 252 |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | 0.02 | 0.13 | 0.97 | 1.18 | 1.26 | 1.34 | 1.43 | 1.51 | 1.60 | 1.69 | 11 |
| O&M - Non-Labor | - | 0.06 | 0.13 | 0.22 | 0.36 | 0.72 | 1.52 | 1.64 | 1.66 | 1.79 | 1.92 | 10 |

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

| |
|-------------------------------------|
| WORKPAPER TITLE |
| SoCalGas Loaded and Escalated Costs |
| WITNESS |
| Cheryl Shepherd |

(\$ millions)

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

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

| |
|-------------------------------------|
| WORKPAPER TITLE |
| SoCalGas Loaded and Escalated Costs |
| WITNESS |
| Cheryl Shepherd |

(\$ millions)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
|--|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| Implementation Costs | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Distribution- Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | 0.74 | - | - | - | - | - | - | - | - | - | 1 |
| O&M - Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | 11.19 | 17.65 | 18.91 | 19.31 | 16.38 | 16.64 | 15.76 | 15.93 | 16.32 | 16.69 | 165 |
| Capital - Distribution- Non-Labor | - | 78.16 | 220.80 | 230.55 | 236.27 | 86.45 | 87.01 | 86.69 | 87.97 | 90.13 | 92.16 | 1,296 |
| Capital - Transmission Company Labor | - | 10.43 | 14.53 | 15.52 | 16.03 | 15.43 | 15.78 | 16.23 | 14.98 | 15.46 | 16.02 | 150 |
| Capital - Transmission Non-Labor | - | 67.61 | 125.40 | 132.44 | 137.06 | 132.75 | 135.73 | 139.59 | 94.28 | 97.29 | 100.80 | 1,163 |
| Capital - Plant Company Labor | - | 4.00 | 4.97 | 1.02 | 0.02 | - | 0.22 | - | - | - | - | 10 |
| Capital - Plant Non-Labor | - | 8.96 | 9.72 | 0.02 | 0.00 | - | 1.28 | 1.17 | - | - | - | 21 |
| O&M - Company Labor | 0.34 | 6.27 | 6.11 | 7.45 | 7.73 | 2.11 | 2.24 | 2.37 | 2.50 | 2.63 | 2.76 | 43 |
| O&M - Non-Labor | 5.81 | 57.63 | 65.33 | 67.41 | 69.54 | 1.13 | 1.96 | 2.10 | 2.14 | 2.29 | 2.45 | 278 |
| Total Capital | - | 180.35 | 393.06 | 398.46 | 408.69 | 251.01 | 256.66 | 259.44 | 213.16 | 219.19 | 225.66 | 2,806 |
| Total O&M | 6.15 | 63.90 | 71.45 | 74.86 | 77.27 | 3.25 | 4.20 | 4.47 | 4.64 | 4.92 | 5.21 | 320 |
| Total | 6.15 | 244.25 | 464.51 | 473.32 | 485.96 | 254.26 | 260.86 | 263.91 | 217.80 | 224.11 | 230.88 | 3,126 |

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

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

(\$ millions)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
|--|------|-------|-------|-------|-------|--------|--------|--------|-------|------|------|------------|
| Pipeline Replacement | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | 1.61 | 3.12 | 3.21 | 3.29 | - | - | - | - | - | - | 11 |
| Capital - Distribution- Non-Labor | - | 18.89 | 56.56 | 58.33 | 59.66 | - | - | - | - | - | - | 193 |
| Capital - Transmission Company Labor | - | 1.06 | 1.08 | 1.12 | 1.16 | 4.74 | 4.84 | 4.98 | - | - | - | 19 |
| Capital - Transmission Non-Labor | - | 3.30 | 2.97 | 3.08 | 3.20 | 119.38 | 122.05 | 125.53 | - | - | - | 379 |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Pressure Testing | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Distribution- Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | 0.00 | 0.01 | 0.01 | 0.01 | - | - | - | 0.85 | - | - | 1 |
| O&M - Non-Labor | - | 0.05 | 0.07 | 0.07 | 0.07 | - | - | - | 11.88 | - | - | 12 |
| In-Line Inspection | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Distribution- Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | - | - | 0.76 | - | - | - | - | - | - | - | 1 |
| O&M - Non-Labor | - | - | - | 4.22 | - | - | - | - | - | - | - | 4 |
| Remote Control and Automatic Shutoff Valves | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | 0.90 | 1.16 | 1.31 | 1.34 | 1.11 | 1.13 | 1.15 | 1.15 | 1.18 | 1.20 | 12 |
| Capital - Distribution- Non-Labor | - | 2.90 | 3.96 | 4.55 | 4.65 | 3.69 | 3.74 | 3.82 | 3.79 | 3.88 | 3.97 | 39 |
| Capital - Transmission Company Labor | - | 0.43 | 0.43 | 0.50 | 0.52 | 0.48 | 0.49 | 0.51 | 0.52 | 0.53 | 0.55 | 5 |
| Capital - Transmission Non-Labor | - | 1.81 | 1.84 | 2.18 | 2.26 | 2.04 | 2.08 | 2.14 | 2.20 | 2.26 | 2.33 | 21 |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | 0.00 | 0.09 | 0.30 | 0.32 | 0.34 | 0.35 | 0.37 | 0.39 | 0.40 | 0.42 | 3 |
| O&M - Non-Labor | - | 0.02 | 0.05 | 0.09 | 0.10 | 0.09 | 0.11 | 0.13 | 0.14 | 0.16 | 0.18 | 1 |

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

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

(\$ millions)

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

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

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

(\$ millions)

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Total |
|--|------|-------|-------|-------|-------|--------|--------|--------|-------|------|------|-------|
| Implementation Costs | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Distribution- Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Transmission Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Company Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital - Plant Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| O&M - Company Labor | - | 0.10 | - | - | - | - | - | - | - | - | - | 0 |
| O&M - Non-Labor | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | | | | | | | | | |
| Capital - Distribution - Company Labor | - | 2.52 | 4.28 | 4.53 | 4.63 | 1.12 | 1.13 | 1.16 | 1.15 | 1.18 | 1.21 | 23 |
| Capital - Distribution- Non-Labor | - | 21.79 | 60.54 | 62.94 | 64.34 | 3.72 | 3.78 | 3.85 | 3.82 | 3.91 | 4.00 | 233 |
| Capital - Transmission Company Labor | - | 1.53 | 1.57 | 1.69 | 1.74 | 5.24 | 5.36 | 5.51 | 0.54 | 0.56 | 0.57 | 24 |
| Capital - Transmission Non-Labor | - | 5.74 | 5.54 | 6.10 | 6.27 | 121.62 | 124.35 | 127.89 | 2.42 | 2.49 | 2.57 | 405 |
| Capital - Plant Company Labor | - | 0.52 | 0.64 | 0.13 | 0.00 | - | 0.03 | - | - | - | - | 1 |
| Capital - Plant Non-Labor | - | 1.19 | 1.29 | 0.00 | 0.00 | - | 0.17 | 0.16 | - | - | - | 3 |
| O&M - Company Labor | 0.01 | 0.24 | 0.17 | 1.20 | 0.46 | 0.45 | 0.47 | 0.49 | 1.36 | 0.54 | 0.56 | 6 |
| O&M - Non-Labor | 0.87 | 0.98 | 0.13 | 4.43 | 0.23 | 0.15 | 0.17 | 0.19 | 12.09 | 0.23 | 0.25 | 20 |
| Total Capital | - | 33.29 | 73.86 | 75.39 | 76.98 | 131.69 | 134.81 | 138.56 | 7.93 | 8.14 | 8.35 | 689 |
| Total O&M | 0.89 | 1.21 | 0.30 | 5.63 | 0.69 | 0.60 | 0.64 | 0.68 | 13.45 | 0.77 | 0.81 | 26 |
| Total | 0.89 | 34.50 | 74.17 | 81.02 | 77.67 | 132.29 | 135.45 | 139.24 | 21.38 | 8.91 | 9.16 | 715 |

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

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

(\$ millions)

| | <u>Total</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|----------------------------------|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenue Requirement | 9,418.81 | 6.37 | 57.74 | 100.25 | 182.30 | 246.69 | 233.86 | 266.22 | 296.43 | 325.76 | 350.35 | 375.80 |
| PV of Revenue Requirement | 2,564.56 | 5.86 | 48.89 | 78.10 | 130.69 | 162.73 | 141.95 | 148.69 | 152.35 | 154.05 | 152.46 | 150.47 |
| FF&U: | 159.79 | 0.11 | 0.98 | 1.70 | 3.09 | 4.19 | 3.97 | 4.52 | 5.03 | 5.53 | 5.94 | 6.38 |
| O&M: | 320.31 | 6.15 | 63.90 | 71.45 | 74.86 | 77.27 | 3.25 | 4.20 | 4.47 | 4.64 | 4.92 | 5.21 |
| Working Cash: | 5.32 | 0.11 | 1.14 | 1.10 | 1.26 | 1.31 | 0.01 | 0.07 | 0.07 | 0.08 | 0.08 | 0.09 |
| Depreciation: | 4,134.43 | - | - | 7.24 | 21.04 | 32.41 | 44.06 | 50.67 | 55.01 | 58.98 | 64.61 | 70.56 |
| Return on Common: | 2,019.99 | - | - | 9.06 | 28.99 | 48.69 | 68.37 | 78.55 | 88.59 | 98.47 | 105.41 | 112.32 |
| Return on Preferred: | 120.04 | - | - | 0.54 | 1.72 | 2.89 | 4.06 | 4.67 | 5.26 | 5.85 | 6.26 | 6.67 |
| Return On Debt: | 1,234.67 | - | - | 5.54 | 17.72 | 29.76 | 41.79 | 48.01 | 54.15 | 60.19 | 64.43 | 68.65 |
| Federal Taxes: | 596.61 | - | (6.62) | 1.37 | 21.98 | 32.16 | 43.71 | 48.09 | 53.04 | 57.79 | 61.75 | 65.94 |
| State Taxes: | 278.66 | - | (1.67) | 0.05 | 4.64 | 6.31 | 8.19 | 8.38 | 9.10 | 9.88 | 10.63 | 11.69 |
| Property Taxes: | 548.99 | - | - | 2.20 | 7.00 | 11.71 | 16.47 | 19.07 | 21.71 | 24.35 | 26.32 | 28.28 |

| | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030</u> | <u>2031</u> | <u>2032</u> | <u>2033</u> |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenue Requirement | 396.54 | 380.43 | 367.14 | 353.86 | 340.68 | 327.54 | 314.42 | 301.45 | 288.74 | 276.35 | 264.29 | 252.57 |
| PV of Revenue Requirement | 146.10 | 128.97 | 114.53 | 101.57 | 89.98 | 79.61 | 70.32 | 62.03 | 54.67 | 48.15 | 42.37 | 37.26 |
| FF&U: | 6.73 | 6.45 | 6.23 | 6.00 | 5.78 | 5.56 | 5.33 | 5.11 | 4.90 | 4.69 | 4.48 | 4.28 |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | (0.00) | 0.00 | (0.00) | 0.00 | (0.00) | 0.00 | (0.00) | 0.00 | - | - | - | - |
| Depreciation: | 76.82 | 76.51 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 |
| Return on Common: | 119.47 | 113.86 | 108.32 | 102.91 | 97.58 | 92.31 | 87.09 | 81.96 | 76.97 | 72.14 | 67.48 | 63.00 |
| Return on Preferred: | 7.10 | 6.77 | 6.44 | 6.12 | 5.80 | 5.49 | 5.18 | 4.87 | 4.57 | 4.29 | 4.01 | 3.74 |
| Return On Debt: | 73.02 | 69.59 | 66.21 | 62.90 | 59.64 | 56.42 | 53.23 | 50.10 | 47.05 | 44.10 | 41.25 | 38.50 |
| Federal Taxes: | 70.26 | 65.85 | 63.07 | 59.94 | 56.85 | 53.79 | 50.76 | 47.80 | 44.92 | 42.14 | 39.45 | 36.86 |
| State Taxes: | 12.82 | 12.02 | 12.18 | 12.25 | 12.23 | 12.11 | 11.90 | 11.62 | 11.28 | 10.89 | 10.44 | 9.95 |
| Property Taxes: | 30.32 | 29.38 | 28.44 | 27.50 | 26.56 | 25.62 | 24.68 | 23.73 | 22.79 | 21.85 | 20.91 | 19.97 |

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

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

(\$ millions)

| | <u>2034</u> | <u>2035</u> | <u>2036</u> | <u>2037</u> | <u>2038</u> | <u>2039</u> | <u>2040</u> | <u>2041</u> | <u>2042</u> | <u>2043</u> | <u>2044</u> | <u>2045</u> |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Revenue Requirement | 241.39 | 231.15 | 222.02 | 213.65 | 205.72 | 198.05 | 190.56 | 183.29 | 176.13 | 169.06 | 162.09 | 154.82 |
| PV of Revenue Requirement | 32.77 | 28.87 | 25.52 | 22.60 | 20.02 | 17.73 | 15.70 | 13.90 | 12.29 | 10.85 | 9.57 | 8.42 |
| FF&U: | 4.10 | 3.92 | 3.77 | 3.62 | 3.49 | 3.36 | 3.23 | 3.11 | 2.99 | 2.87 | 2.75 | 2.63 |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 |
| Return on Common: | 58.75 | 54.83 | 51.24 | 47.96 | 44.88 | 41.92 | 39.04 | 36.25 | 33.55 | 30.91 | 28.30 | 25.69 |
| Return on Preferred: | 3.49 | 3.26 | 3.05 | 2.85 | 2.67 | 2.49 | 2.32 | 2.15 | 1.99 | 1.84 | 1.68 | 1.53 |
| Return On Debt: | 35.91 | 33.51 | 31.32 | 29.31 | 27.43 | 25.62 | 23.87 | 22.16 | 20.51 | 18.90 | 17.30 | 15.70 |
| Federal Taxes: | 34.43 | 32.26 | 30.35 | 28.55 | 26.81 | 25.12 | 23.48 | 21.90 | 20.33 | 18.79 | 17.31 | 15.72 |
| State Taxes: | 9.42 | 9.02 | 8.88 | 8.88 | 8.91 | 8.94 | 8.97 | 9.01 | 8.99 | 8.92 | 8.87 | 8.62 |
| Property Taxes: | 19.03 | 18.09 | 17.15 | 16.21 | 15.27 | 14.33 | 13.39 | 12.45 | 11.51 | 10.57 | 9.63 | 8.69 |

| | <u>2046</u> | <u>2047</u> | <u>2048</u> | <u>2049</u> | <u>2050</u> | <u>2051</u> | <u>2052</u> | <u>2053</u> | <u>2054</u> | <u>2055</u> | <u>2056</u> | <u>2057</u> |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|
| Revenue Requirement | 147.38 | 140.05 | 132.86 | 126.01 | 119.26 | 112.45 | 105.38 | 98.16 | 91.04 | 83.91 | 76.79 | 69.68 |
| PV of Revenue Requirement | 7.37 | 6.45 | 5.63 | 4.91 | 4.28 | 3.71 | 3.20 | 2.74 | 2.34 | 1.98 | 1.67 | 1.40 |
| FF&U: | 2.50 | 2.38 | 2.25 | 2.14 | 2.02 | 1.91 | 1.79 | 1.67 | 1.54 | 1.42 | 1.30 | 1.18 |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 |
| Return on Common: | 23.07 | 20.46 | 17.84 | 15.23 | 12.61 | 10.00 | 7.38 | 4.77 | 2.15 | (0.46) | (3.07) | (5.69) |
| Return on Preferred: | 1.37 | 1.22 | 1.06 | 0.90 | 0.75 | 0.59 | 0.44 | 0.28 | 0.13 | (0.03) | (0.18) | (0.34) |
| Return On Debt: | 14.10 | 12.50 | 10.91 | 9.31 | 7.71 | 6.11 | 4.51 | 2.91 | 1.32 | (0.28) | (1.88) | (3.48) |
| Federal Taxes: | 14.13 | 12.64 | 11.20 | 9.84 | 8.44 | 6.95 | 5.37 | 3.80 | 2.31 | 0.82 | (0.67) | (2.16) |
| State Taxes: | 8.20 | 7.79 | 7.47 | 7.40 | 7.49 | 7.58 | 7.52 | 7.30 | 7.10 | 6.89 | 6.69 | 6.49 |
| Property Taxes: | 7.75 | 6.81 | 5.87 | 4.93 | 3.99 | 3.05 | 2.11 | 1.17 | 0.23 | (0.71) | (1.65) | (2.59) |

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

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

(\$ millions)

| | <u>2058</u> | <u>2059</u> | <u>2060</u> | <u>2061</u> | <u>2062</u> | <u>2063</u> | <u>2064</u> | <u>2065</u> | <u>2066</u> | <u>2067</u> | <u>2068</u> | <u>2069</u> |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|-----------------|-----------------|-----------------|
| Revenue Requirement | 62.38 | 54.98 | 47.64 | 40.31 | 32.97 | 25.63 | 18.29 | 10.96 | (39.69) | (112.08) | (121.34) | (133.67) |
| PV of Revenue Requirement | 1.15 | 0.93 | 0.74 | 0.58 | 0.44 | 0.31 | 0.20 | 0.11 | (0.38) | (0.98) | (0.97) | (0.99) |
| FF&U: | 1.06 | 0.93 | 0.81 | 0.68 | 0.56 | 0.43 | 0.31 | 0.19 | (0.67) | (1.90) | (2.06) | (2.27) |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 76.26 | 73.47 | 65.99 | 56.42 | 45.06 |
| Return on Common: | (8.30) | (10.92) | (13.53) | (16.15) | (18.76) | (21.38) | (23.99) | (26.61) | (28.23) | (27.16) | (23.81) | (19.36) |
| Return on Preferred: | (0.49) | (0.65) | (0.80) | (0.96) | (1.11) | (1.27) | (1.43) | (1.58) | (1.68) | (1.61) | (1.42) | (1.15) |
| Return On Debt: | (5.08) | (6.67) | (8.27) | (9.87) | (11.47) | (13.07) | (14.66) | (16.26) | (17.26) | (16.60) | (14.56) | (11.83) |
| Federal Taxes: | (3.71) | (5.26) | (6.75) | (8.24) | (9.73) | (11.22) | (12.71) | (14.21) | (49.16) | (101.08) | (104.61) | (111.61) |
| State Taxes: | 6.18 | 5.76 | 5.35 | 4.94 | 4.52 | 4.11 | 3.70 | 3.28 | (5.82) | (20.39) | (23.40) | (26.41) |
| Property Taxes: | (3.53) | (4.47) | (5.41) | (6.35) | (7.29) | (8.23) | (9.17) | (10.11) | (10.34) | (9.32) | (7.90) | (6.09) |

| | <u>2070</u> | <u>2071</u> | <u>2072</u> | <u>2073</u> | <u>2074</u> | <u>2075</u> | <u>2076</u> | <u>2077</u> | <u>2078</u> | <u>2079</u> |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|---------------|
| Revenue Requirement | (56.38) | (68.99) | (68.13) | (70.14) | (71.65) | (63.13) | (10.01) | (17.97) | 2.29 | (0.13) |
| PV of Revenue Requirement | (0.38) | (0.43) | (0.39) | (0.37) | (0.35) | (0.28) | (0.04) | (0.07) | 0.01 | (0.00) |
| FF&U: | (0.96) | (1.17) | (1.16) | (1.19) | (1.22) | (1.07) | (0.17) | (0.30) | 0.04 | (0.00) |
| O&M: | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 38.44 | 31.69 | 25.07 | 18.30 | 11.34 | 5.31 | 2.72 | - | - | - |
| Return on Common: | (15.89) | (13.81) | (11.50) | (8.95) | (6.10) | (3.08) | (1.21) | (0.43) | - | - |
| Return on Preferred: | (0.94) | (0.82) | (0.68) | (0.53) | (0.36) | (0.18) | (0.07) | (0.03) | - | - |
| Return On Debt: | (9.71) | (8.44) | (7.03) | (5.47) | (3.73) | (1.88) | (0.74) | (0.26) | - | - |
| Federal Taxes: | (50.20) | (58.70) | (55.95) | (55.84) | (55.63) | (48.57) | (7.43) | (13.34) | 2.05 | (0.11) |
| State Taxes: | (11.73) | (13.16) | (13.16) | (13.71) | (14.31) | (13.08) | (2.81) | (3.62) | 0.20 | (0.01) |
| Property Taxes: | (5.39) | (4.58) | (3.72) | (2.74) | (1.65) | (0.57) | (0.31) | - | - | - |

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Amended/Revised Workpapers 12-2-11

| |
|---|
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| WITNESS Cheryl Shepherd |

(\$ millions)

| | <u>Total</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|----------------------------------|-----------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------|
| Revenue Requirement | 2,428.50 | 0.92 | 0.35 | 5.18 | 24.53 | 30.73 | 44.14 | 64.42 | 83.68 | 116.81 | 100.31 | 98.76 |
| PV of Revenue Requirement | 613.88 | 0.85 | 0.30 | 4.07 | 17.77 | 20.53 | 27.21 | 36.63 | 43.90 | 56.53 | 44.78 | 40.67 |
| FF&U: | 54.84 | 0.02 | 0.01 | 0.12 | 0.55 | 0.69 | 1.00 | 1.45 | 1.89 | 2.64 | 2.27 | 2.23 |
| O&M: | 25.67 | 0.89 | 1.21 | 0.30 | 5.63 | 0.69 | 0.60 | 0.64 | 0.68 | 13.45 | 0.77 | 0.81 |
| Working Cash: | 0.44 | 0.02 | 0.02 | 0.01 | 0.10 | 0.01 | 0.01 | 0.01 | 0.01 | 0.24 | 0.00 | 0.01 |
| Depreciation: | 863.88 | - | 0.03 | 1.13 | 3.39 | 5.34 | 7.61 | 10.82 | 13.80 | 16.87 | 17.05 | 17.26 |
| Return on Common: | 601.45 | - | 0.08 | 1.71 | 5.55 | 9.31 | 13.67 | 20.42 | 27.07 | 33.75 | 32.68 | 31.63 |
| Return on Preferred: | 46.10 | - | 0.01 | 0.13 | 0.43 | 0.71 | 1.05 | 1.56 | 2.08 | 2.59 | 2.51 | 2.42 |
| Return On Debt: | 281.21 | - | 0.04 | 0.80 | 2.59 | 4.35 | 6.39 | 9.55 | 12.66 | 15.78 | 15.28 | 14.79 |
| Federal Taxes: | 289.03 | - | (0.86) | 0.50 | 4.06 | 6.08 | 8.73 | 12.64 | 16.22 | 20.12 | 18.99 | 18.76 |
| State Taxes: | 93.68 | - | (0.22) | 0.08 | 0.91 | 1.31 | 1.82 | 2.43 | 2.72 | 3.15 | 2.64 | 2.82 |
| Property Taxes: | 172.19 | - | 0.02 | 0.40 | 1.31 | 2.22 | 3.27 | 4.90 | 6.55 | 8.24 | 8.12 | 8.01 |

| | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030</u> | <u>2031</u> | <u>2032</u> | <u>2033</u> |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Revenue Requirement | 96.03 | 92.66 | 89.47 | 86.35 | 83.21 | 80.07 | 76.91 | 73.71 | 70.47 | 67.20 | 64.03 | 61.15 |
| PV of Revenue Requirement | 36.48 | 32.48 | 28.93 | 25.76 | 22.90 | 20.32 | 18.01 | 15.92 | 14.04 | 12.36 | 10.86 | 9.57 |
| FF&U: | 2.17 | 2.09 | 2.02 | 1.95 | 1.88 | 1.81 | 1.74 | 1.66 | 1.59 | 1.52 | 1.45 | 1.38 |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | (0.00) | 0.00 | (0.00) | 0.00 | (0.00) | 0.00 | (0.00) | - | - | - | - | - |
| Depreciation: | 17.49 | 17.45 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 |
| Return on Common: | 30.66 | 29.25 | 27.88 | 26.54 | 25.20 | 23.86 | 22.53 | 21.20 | 19.88 | 18.57 | 17.30 | 16.15 |
| Return on Preferred: | 2.35 | 2.24 | 2.14 | 2.03 | 1.93 | 1.83 | 1.73 | 1.63 | 1.52 | 1.42 | 1.33 | 1.24 |
| Return On Debt: | 14.33 | 13.68 | 13.04 | 12.41 | 11.78 | 11.16 | 10.54 | 9.91 | 9.30 | 8.68 | 8.09 | 7.55 |
| Federal Taxes: | 18.18 | 17.29 | 16.49 | 15.70 | 14.91 | 14.12 | 13.34 | 12.55 | 11.76 | 10.97 | 10.23 | 9.57 |
| State Taxes: | 2.96 | 3.00 | 3.05 | 3.09 | 3.10 | 3.10 | 3.08 | 3.02 | 2.91 | 2.75 | 2.58 | 2.42 |
| Property Taxes: | 7.90 | 7.67 | 7.45 | 7.22 | 7.00 | 6.77 | 6.55 | 6.32 | 6.10 | 5.87 | 5.65 | 5.42 |

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(\$ millions)

| | <u>2034</u> | <u>2035</u> | <u>2036</u> | <u>2037</u> | <u>2038</u> | <u>2039</u> | <u>2040</u> | <u>2041</u> | <u>2042</u> | <u>2043</u> | <u>2044</u> | <u>2045</u> |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Revenue Requirement | 58.66 | 56.56 | 54.68 | 52.91 | 51.21 | 49.83 | 48.62 | 47.33 | 45.71 | 43.91 | 42.23 | 40.54 |
| PV of Revenue Requirement | 8.47 | 7.53 | 6.72 | 6.00 | 5.35 | 4.81 | 4.33 | 3.88 | 3.46 | 3.07 | 2.72 | 2.41 |
| FF&U: | 1.32 | 1.28 | 1.23 | 1.19 | 1.16 | 1.13 | 1.10 | 1.07 | 1.03 | 0.99 | 0.95 | 0.92 |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 |
| Return on Common: | 15.18 | 14.36 | 13.65 | 12.98 | 12.33 | 11.69 | 11.05 | 10.41 | 9.78 | 9.15 | 8.53 | 7.90 |
| Return on Preferred: | 1.16 | 1.10 | 1.05 | 0.99 | 0.94 | 0.90 | 0.85 | 0.80 | 0.75 | 0.70 | 0.65 | 0.61 |
| Return On Debt: | 7.10 | 6.72 | 6.38 | 6.07 | 5.76 | 5.46 | 5.16 | 4.87 | 4.57 | 4.28 | 3.99 | 3.69 |
| Federal Taxes: | 9.01 | 8.55 | 8.15 | 7.77 | 7.40 | 7.14 | 6.86 | 6.49 | 6.02 | 5.54 | 5.19 | 4.82 |
| State Taxes: | 2.28 | 2.17 | 2.07 | 1.98 | 1.91 | 2.04 | 2.35 | 2.66 | 2.76 | 2.66 | 2.57 | 2.47 |
| Property Taxes: | 5.19 | 4.97 | 4.74 | 4.52 | 4.29 | 4.07 | 3.84 | 3.62 | 3.39 | 3.17 | 2.94 | 2.72 |

| | <u>2046</u> | <u>2047</u> | <u>2048</u> | <u>2049</u> | <u>2050</u> | <u>2051</u> | <u>2052</u> | <u>2053</u> | <u>2054</u> | <u>2055</u> | <u>2056</u> | <u>2057</u> |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Revenue Requirement | 38.84 | 37.15 | 35.50 | 33.93 | 32.40 | 30.85 | 29.19 | 27.47 | 25.79 | 24.10 | 22.42 | 20.64 |
| PV of Revenue Requirement | 2.13 | 1.88 | 1.66 | 1.46 | 1.29 | 1.13 | 0.99 | 0.86 | 0.74 | 0.64 | 0.55 | 0.47 |
| FF&U: | 0.88 | 0.84 | 0.80 | 0.77 | 0.73 | 0.70 | 0.66 | 0.62 | 0.58 | 0.54 | 0.51 | 0.47 |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.41 | 17.38 |
| Return on Common: | 7.28 | 6.65 | 6.03 | 5.40 | 4.77 | 4.15 | 3.52 | 2.90 | 2.27 | 1.64 | 1.02 | 0.39 |
| Return on Preferred: | 0.56 | 0.51 | 0.46 | 0.41 | 0.37 | 0.32 | 0.27 | 0.22 | 0.17 | 0.13 | 0.08 | 0.03 |
| Return On Debt: | 3.40 | 3.11 | 2.82 | 2.52 | 2.23 | 1.94 | 1.65 | 1.35 | 1.06 | 0.77 | 0.48 | 0.18 |
| Federal Taxes: | 4.46 | 4.09 | 3.74 | 3.42 | 3.08 | 2.72 | 2.32 | 1.92 | 1.56 | 1.20 | 0.83 | 0.42 |
| State Taxes: | 2.37 | 2.27 | 2.19 | 2.19 | 2.22 | 2.26 | 2.23 | 2.13 | 2.04 | 1.95 | 1.86 | 1.75 |
| Property Taxes: | 2.49 | 2.27 | 2.04 | 1.82 | 1.59 | 1.36 | 1.14 | 0.91 | 0.69 | 0.46 | 0.24 | 0.01 |

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| | <u>2058</u> | <u>2059</u> | <u>2060</u> | <u>2061</u> | <u>2062</u> | <u>2063</u> | <u>2064</u> | <u>2065</u> | <u>2066</u> | <u>2067</u> | <u>2068</u> | <u>2069</u> |
|----------------------------------|--------------|--------------|--------------|--------------|-------------|---------------|---------------|-------------|---------------|---------------|---------------|----------------|
| Revenue Requirement | 18.77 | 17.00 | 15.20 | 12.76 | 3.56 | (0.08) | (4.17) | 0.81 | (0.63) | (1.35) | (1.88) | (11.58) |
| PV of Revenue Requirement | 0.39 | 0.33 | 0.27 | 0.21 | 0.05 | (0.00) | (0.05) | 0.01 | (0.01) | (0.01) | (0.02) | (0.10) |
| FF&U: | 0.42 | 0.38 | 0.34 | 0.29 | 0.08 | (0.00) | (0.09) | 0.02 | (0.01) | (0.03) | (0.04) | (0.26) |
| O&M: | - | - | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 17.28 | 17.18 | 17.06 | 16.69 | 13.61 | 10.45 | 7.14 | 7.07 | 6.99 | 6.91 | 6.91 | 6.27 |
| Return on Common: | (0.22) | (0.84) | (1.44) | (2.03) | (2.45) | (2.65) | (2.72) | (2.85) | (3.10) | (3.34) | (3.59) | (3.63) |
| Return on Preferred: | (0.02) | (0.06) | (0.11) | (0.16) | (0.19) | (0.20) | (0.21) | (0.22) | (0.24) | (0.26) | (0.27) | (0.28) |
| Return On Debt: | (0.10) | (0.39) | (0.67) | (0.95) | (1.14) | (1.24) | (1.27) | (1.33) | (1.45) | (1.56) | (1.68) | (1.69) |
| Federal Taxes: | (0.01) | (0.37) | (0.74) | (1.43) | (5.34) | (5.05) | (5.27) | (1.07) | (1.82) | (1.93) | (1.98) | (8.99) |
| State Taxes: | 1.63 | 1.52 | 1.41 | 1.19 | (0.08) | (0.39) | (0.75) | 0.27 | 0.16 | 0.12 | 0.10 | (1.72) |
| Property Taxes: | (0.21) | (0.43) | (0.64) | (0.85) | (0.94) | (0.99) | (0.99) | (1.08) | (1.17) | (1.25) | (1.34) | (1.28) |

| | <u>2070</u> | <u>2071</u> | <u>2072</u> | <u>2073</u> | <u>2074</u> | <u>2075</u> | <u>2076</u> | <u>2077</u> | <u>2078</u> | <u>2079</u> |
|----------------------------------|----------------|----------------|----------------|-------------|---------------|---------------|---------------|---------------|---------------|-------------|
| Revenue Requirement | (25.70) | (24.04) | (23.59) | 0.96 | (2.03) | (1.88) | (1.82) | (1.81) | (1.77) | 0.23 |
| PV of Revenue Requirement | (0.20) | (0.18) | (0.16) | 0.01 | (0.01) | (0.01) | (0.01) | (0.01) | (0.01) | 0.00 |
| FF&U: | (0.58) | (0.54) | (0.53) | 0.02 | (0.05) | (0.04) | (0.04) | (0.04) | (0.04) | 0.01 |
| O&M: | - | - | - | - | - | - | - | - | - | - |
| Working Cash: | - | - | - | - | - | - | - | - | - | - |
| Depreciation: | 4.52 | 2.71 | 0.82 | 0.69 | 0.55 | 0.42 | 0.28 | 0.14 | - | - |
| Return on Common: | (3.08) | (2.11) | (1.01) | (0.41) | (0.35) | (0.28) | (0.21) | (0.13) | (0.05) | - |
| Return on Preferred: | (0.24) | (0.16) | (0.08) | (0.03) | (0.03) | (0.02) | (0.02) | (0.01) | (0.00) | - |
| Return On Debt: | (1.44) | (0.99) | (0.47) | (0.19) | (0.16) | (0.13) | (0.10) | (0.06) | (0.02) | - |
| Federal Taxes: | (19.30) | (17.72) | (17.41) | 1.10 | (1.54) | (1.39) | (1.34) | (1.33) | (1.30) | 0.20 |
| State Taxes: | (4.64) | (4.66) | (4.74) | (0.08) | (0.35) | (0.35) | (0.34) | (0.35) | (0.36) | 0.02 |
| Property Taxes: | (0.94) | (0.57) | (0.16) | (0.14) | (0.11) | (0.09) | (0.06) | (0.03) | - | - |

*Numbers may not add due to rounding

Amended/Revised Workpapers 12-2-11

| |
|---|
| WORKPAPER TITLE |
| SoCalGas Annual Rate Base Balance & Return on Rate Base Associated with Capital Costs |
| WITNESS |
| Cheryl Shepherd |

(\$ millions)

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|----------------------------|--------------|--------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Plant | - | - | 185.97 | 595.76 | 1,010.42 | 1,440.32 | 1,702.07 | 1,971.06 | 2,231.04 | 2,439.29 | 2,668.49 | 2,910.36 |
| Accumulated Depreciation | - | - | (7.24) | (28.28) | (60.68) | (104.74) | (155.40) | (210.41) | (255.88) | (304.85) | (374.56) | (451.34) |
| Accumulated Deferred Taxes | - | - | (15.93) | (23.63) | (33.29) | (49.05) | (69.99) | (94.74) | (122.57) | (151.60) | (181.50) | (212.69) |
| Ending Rate Base | - | - | 162.80 | 543.85 | 916.45 | 1,286.54 | 1,476.67 | 1,665.91 | 1,852.59 | 1,982.84 | 2,112.44 | 2,246.33 |
| New Investment In-Service | - | - | 185.97 | 409.79 | 414.65 | 429.91 | 261.74 | 268.99 | 273.49 | 223.89 | 230.05 | 241.90 |
| Average Rate Base | - | - | 174.38 | 558.22 | 937.48 | 1,316.44 | 1,512.48 | 1,705.79 | 1,896.00 | 2,029.66 | 2,162.66 | 2,300.33 |
| Return on Rate Base | - | - | 15.13 | 48.44 | 81.34 | 114.22 | 131.23 | 148.01 | 164.51 | 176.11 | 187.65 | 199.59 |
| ROR Proof | 0.00% | 0.00% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% |

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030</u> | <u>2031</u> | <u>2032</u> | <u>2033</u> | <u>2034</u> |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Plant | 2,910.36 | 2,908.85 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 |
| Accumulated Depreciation | (527.86) | (602.60) | (677.57) | (753.82) | (830.08) | (906.33) | (982.59) | (1,058.84) | (1,135.10) | (1,211.35) | (1,287.61) | (1,363.86) |
| Accumulated Deferred Taxes | (244.22) | (273.20) | (300.24) | (325.92) | (350.71) | (374.37) | (395.69) | (413.95) | (429.05) | (441.00) | (449.27) | (451.87) |
| Ending Rate Base | 2,138.29 | 2,033.05 | 1,929.76 | 1,827.82 | 1,726.77 | 1,626.86 | 1,529.28 | 1,434.77 | 1,343.41 | 1,255.21 | 1,170.68 | 1,091.82 |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | 2,192.31 | 2,085.67 | 1,981.41 | 1,878.79 | 1,777.30 | 1,676.81 | 1,578.07 | 1,482.02 | 1,389.09 | 1,299.31 | 1,212.94 | 1,131.25 |
| Return on Rate Base | 190.22 | 180.97 | 171.92 | 163.02 | 154.21 | 145.49 | 136.92 | 128.59 | 120.53 | 112.74 | 105.24 | 98.16 |
| ROR Proof | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% |

| | <u>2035</u> | <u>2036</u> | <u>2037</u> | <u>2038</u> | <u>2039</u> | <u>2040</u> | <u>2041</u> | <u>2042</u> | <u>2043</u> | <u>2044</u> | <u>2045</u> | <u>2046</u> |
|----------------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Plant | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 |
| Accumulated Depreciation | (1,440.12) | (1,516.38) | (1,592.63) | (1,668.89) | (1,745.14) | (1,821.40) | (1,897.65) | (1,973.91) | (2,050.16) | (2,126.42) | (2,202.67) | (2,278.93) |
| Accumulated Deferred Taxes | (447.82) | (437.44) | (421.84) | (403.41) | (383.35) | (361.66) | (338.30) | (313.24) | (287.33) | (261.41) | (235.50) | (209.59) |
| Ending Rate Base | 1,019.62 | 953.75 | 893.09 | 835.26 | 779.07 | 724.51 | 671.61 | 620.41 | 570.07 | 519.73 | 469.39 | 419.05 |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | 1,055.72 | 986.68 | 923.42 | 864.18 | 807.17 | 751.79 | 698.06 | 646.01 | 595.24 | 544.90 | 494.56 | 444.22 |
| Return on Rate Base | 91.60 | 85.61 | 80.12 | 74.98 | 70.04 | 65.23 | 60.57 | 56.05 | 51.65 | 47.28 | 42.91 | 38.54 |
| ROR Proof | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% |

*Numbers may not add due to rounding

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| WITNESS |
| Cheryl Shepherd |

(\$ millions)

| | <u>2047</u> | <u>2048</u> | <u>2049</u> | <u>2050</u> | <u>2051</u> | <u>2052</u> | <u>2053</u> | <u>2054</u> | <u>2055</u> | <u>2056</u> | <u>2057</u> | <u>2058</u> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|----------------|----------------|-----------------|-----------------|
| Plant | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 |
| Accumulated Depreciation | (2,355.19) | (2,431.44) | (2,507.70) | (2,583.95) | (2,660.21) | (2,736.46) | (2,812.72) | (2,888.97) | (2,965.23) | (3,041.48) | (3,117.74) | (3,194.00) |
| Accumulated Deferred Taxes | (183.67) | (157.76) | (131.84) | (105.93) | (80.02) | (54.10) | (28.19) | (2.28) | 23.64 | 49.55 | 75.46 | 101.38 |
| Ending Rate Base | 368.70 | 318.36 | 268.02 | 217.68 | 167.34 | 116.99 | 66.65 | 16.31 | (34.03) | (84.37) | (134.72) | (185.06) |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | 393.87 | 343.53 | 293.19 | 242.85 | 192.51 | 142.16 | 91.82 | 41.48 | (8.86) | (59.20) | (109.55) | (159.89) |
| Return on Rate Base | 34.18 | 29.81 | 25.44 | 21.07 | 16.70 | 12.34 | 7.97 | 3.60 | (0.77) | (5.14) | (9.50) | (13.87) |
| ROR Proof | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% |

| | <u>2059</u> | <u>2060</u> | <u>2061</u> | <u>2062</u> | <u>2063</u> | <u>2064</u> | <u>2065</u> | <u>2066</u> | <u>2067</u> | <u>2068</u> | <u>2069</u> | <u>2070</u> |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Plant | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,907.56 | 2,815.40 | 2,567.52 | 2,228.16 | 1,811.33 |
| Accumulated Depreciation | (3,270.25) | (3,346.51) | (3,422.76) | (3,499.02) | (3,575.27) | (3,651.53) | (3,727.78) | (3,745.96) | (3,571.07) | (3,208.11) | (2,722.21) | (2,248.51) |
| Accumulated Deferred Taxes | 127.29 | 153.20 | 179.12 | 205.03 | 230.94 | 256.86 | 282.77 | 288.61 | 259.58 | 219.63 | 169.53 | 149.89 |
| Ending Rate Base | (235.40) | (285.74) | (336.08) | (386.43) | (436.77) | (487.11) | (537.45) | (549.79) | (496.08) | (420.95) | (324.52) | (287.29) |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | (210.23) | (260.57) | (310.91) | (361.26) | (411.60) | (461.94) | (512.28) | (543.62) | (522.94) | (458.52) | (372.74) | (305.91) |
| Return on Rate Base | (18.24) | (22.61) | (26.98) | (31.35) | (35.71) | (40.08) | (44.45) | (47.17) | (45.37) | (39.78) | (32.34) | (26.54) |
| ROR Proof | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% |

| | <u>2071</u> | <u>2072</u> | <u>2073</u> | <u>2074</u> | <u>2075</u> | <u>2076</u> | <u>2077</u> | <u>2078</u> | <u>2079</u> |
|----------------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|---------------|--------------|--------------|
| Plant | 1,549.31 | 1,281.36 | 1,019.16 | 751.11 | 474.96 | 243.16 | 124.79 | - | - |
| Accumulated Depreciation | (1,921.13) | (1,582.71) | (1,241.53) | (884.92) | (520.87) | (268.12) | (124.79) | - | - |
| Accumulated Deferred Taxes | 127.34 | 103.04 | 75.84 | 45.39 | 15.80 | 8.52 | (0.00) | - | - |
| Ending Rate Base | (244.48) | (198.31) | (146.53) | (88.42) | (30.11) | (16.44) | (0.00) | - | - |
| New Investment In-Service | - | - | - | - | - | - | - | - | - |
| Average Rate Base | (265.89) | (221.40) | (172.42) | (117.47) | (59.26) | (23.27) | (8.22) | - | - |
| Return on Rate Base | (23.07) | (19.21) | (14.96) | (10.19) | (5.14) | (2.02) | (0.71) | - | - |
| ROR Proof | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 8.68% | 0.00% | 0.00% |

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Amended/Revised Workpapers 12-2-11

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| WITNESS |
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(\$ millions)

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|----------------------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Plant | - | 1.50 | 32.37 | 106.17 | 181.27 | 270.18 | 407.21 | 548.22 | 693.67 | 699.93 | 708.34 | 717.27 |
| Accumulated Depreciation | - | (0.03) | (1.17) | (4.56) | (9.91) | (17.51) | (28.33) | (42.13) | (57.21) | (72.20) | (89.35) | (106.83) |
| Accumulated Deferred Taxes | - | (0.01) | (0.68) | (1.95) | (3.68) | (6.51) | (11.32) | (19.16) | (29.65) | (41.05) | (51.07) | (59.93) |
| Ending Rate Base | - | 1.45 | 30.52 | 99.66 | 167.68 | 246.15 | 367.56 | 486.93 | 606.81 | 586.67 | 567.92 | 550.51 |
| New Investment In-Service | - | 1.50 | 30.88 | 73.80 | 75.10 | 88.91 | 137.03 | 141.01 | 147.23 | 8.32 | 8.53 | 8.93 |
| Average Rate Base | - | 1.47 | 31.42 | 101.99 | 171.22 | 251.37 | 375.38 | 497.75 | 620.49 | 600.90 | 581.56 | 563.68 |
| Return on Rate Base | - | 0.12 | 2.64 | 8.57 | 14.38 | 21.11 | 31.53 | 41.81 | 52.11 | 50.47 | 48.84 | 47.34 |
| ROR Proof | 0.00% | 0.00% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% |

| | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030</u> | <u>2031</u> | <u>2032</u> | <u>2033</u> | <u>2034</u> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Plant | 717.27 | 717.07 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 |
| Accumulated Depreciation | (124.28) | (141.49) | (158.73) | (176.14) | (193.55) | (210.96) | (228.37) | (245.78) | (263.20) | (280.61) | (298.02) | (315.43) |
| Accumulated Deferred Taxes | (67.91) | (75.35) | (82.56) | (89.73) | (96.85) | (103.89) | (110.84) | (117.69) | (124.33) | (129.48) | (131.73) | (130.53) |
| Ending Rate Base | 525.07 | 500.23 | 475.60 | 451.02 | 426.50 | 402.04 | 377.68 | 353.42 | 329.37 | 306.81 | 287.15 | 270.94 |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | 537.79 | 512.65 | 487.91 | 463.31 | 438.76 | 414.27 | 389.86 | 365.55 | 341.39 | 318.09 | 296.98 | 279.04 |
| Return on Rate Base | 45.17 | 43.06 | 40.98 | 38.91 | 36.85 | 34.79 | 32.74 | 30.70 | 28.67 | 26.72 | 24.94 | 23.44 |
| ROR Proof | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% |

| | <u>2035</u> | <u>2036</u> | <u>2037</u> | <u>2038</u> | <u>2039</u> | <u>2040</u> | <u>2041</u> | <u>2042</u> | <u>2043</u> | <u>2044</u> | <u>2045</u> | <u>2046</u> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Plant | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 |
| Accumulated Depreciation | (332.84) | (350.25) | (367.66) | (385.07) | (402.48) | (419.89) | (437.31) | (454.72) | (472.13) | (489.54) | (506.95) | (524.36) |
| Accumulated Deferred Taxes | (126.87) | (122.07) | (116.63) | (111.09) | (105.46) | (99.76) | (93.98) | (88.11) | (82.21) | (76.31) | (70.40) | (64.50) |
| Ending Rate Base | 257.19 | 244.57 | 232.60 | 220.73 | 208.95 | 197.24 | 185.61 | 174.06 | 162.56 | 151.05 | 139.54 | 128.04 |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | 264.06 | 250.88 | 238.59 | 226.67 | 214.84 | 203.09 | 191.43 | 179.84 | 168.31 | 156.80 | 145.30 | 133.79 |
| Return on Rate Base | 22.18 | 21.07 | 20.04 | 19.04 | 18.04 | 17.06 | 16.08 | 15.10 | 14.14 | 13.17 | 12.20 | 11.24 |
| ROR Proof | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% |

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(\$ millions)

| | <u>2047</u> | <u>2048</u> | <u>2049</u> | <u>2050</u> | <u>2051</u> | <u>2052</u> | <u>2053</u> | <u>2054</u> | <u>2055</u> | <u>2056</u> | <u>2057</u> | <u>2058</u> |
|----------------------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Plant | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 716.89 | 715.40 |
| Accumulated Depreciation | (541.77) | (559.18) | (576.59) | (594.00) | (611.42) | (628.83) | (646.24) | (663.65) | (681.06) | (698.47) | (715.77) | (731.35) |
| Accumulated Deferred Taxes | (58.59) | (52.69) | (46.78) | (40.88) | (34.97) | (29.07) | (23.17) | (17.26) | (11.36) | (5.45) | 0.41 | 6.20 |
| Ending Rate Base | 116.53 | 105.02 | 93.52 | 82.01 | 70.50 | 59.00 | 47.49 | 35.98 | 24.48 | 12.97 | 1.54 | (9.75) |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | 122.28 | 110.78 | 99.27 | 87.76 | 76.26 | 64.75 | 53.24 | 41.74 | 30.23 | 18.72 | 7.25 | (4.11) |
| Return on Rate Base | 10.27 | 9.30 | 8.34 | 7.37 | 6.40 | 5.44 | 4.47 | 3.51 | 2.54 | 1.57 | 0.61 | (0.35) |
| ROR Proof | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% |

| | <u>2059</u> | <u>2060</u> | <u>2061</u> | <u>2062</u> | <u>2063</u> | <u>2064</u> | <u>2065</u> | <u>2066</u> | <u>2067</u> | <u>2068</u> | <u>2069</u> | <u>2070</u> |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Plant | 711.30 | 706.95 | 701.98 | 686.13 | 554.14 | 418.48 | 276.68 | 273.58 | 270.38 | 267.04 | 267.04 | 242.04 |
| Accumulated Depreciation | (744.22) | (756.68) | (767.61) | (758.78) | (630.45) | (494.84) | (359.95) | (363.68) | (367.23) | (370.80) | (365.82) | (315.02) |
| Accumulated Deferred Taxes | 11.95 | 17.64 | 23.02 | 25.28 | 26.38 | 26.22 | 28.57 | 30.88 | 33.17 | 35.52 | 33.73 | 24.79 |
| Ending Rate Base | (20.97) | (32.09) | (42.61) | (47.37) | (49.93) | (50.13) | (54.70) | (59.22) | (63.68) | (68.25) | (65.05) | (48.19) |
| New Investment In-Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Average Rate Base | (15.36) | (26.53) | (37.35) | (44.99) | (48.65) | (50.03) | (52.42) | (56.96) | (61.45) | (65.96) | (66.65) | (56.62) |
| Return on Rate Base | (1.29) | (2.23) | (3.14) | (3.78) | (4.09) | (4.20) | (4.40) | (4.78) | (5.16) | (5.54) | (5.60) | (4.76) |
| ROR Proof | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% |

| | <u>2071</u> | <u>2072</u> | <u>2073</u> | <u>2074</u> | <u>2075</u> | <u>2076</u> | <u>2077</u> | <u>2078</u> | <u>2079</u> |
|----------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|
| Plant | 174.65 | 104.63 | 31.58 | 26.53 | 21.39 | 16.13 | 10.91 | 5.58 | - |
| Accumulated Depreciation | (218.83) | (116.76) | (42.12) | (35.31) | (28.22) | (20.89) | (13.43) | (5.58) | - |
| Accumulated Deferred Taxes | 14.88 | 4.13 | 3.58 | 2.98 | 2.31 | 1.61 | 0.84 | 0.00 | - |
| Ending Rate Base | (29.30) | (8.00) | (6.96) | (5.80) | (4.52) | (3.16) | (1.68) | 0.00 | - |
| New Investment In-Service | - | - | - | - | - | - | - | - | - |
| Average Rate Base | (38.74) | (18.65) | (7.48) | (6.38) | (5.16) | (3.84) | (2.42) | (0.84) | - |
| Return on Rate Base | (3.25) | (1.57) | (0.63) | (0.54) | (0.43) | (0.32) | (0.20) | (0.07) | - |
| ROR Proof | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 8.40% | 0.00% |

*Numbers may not add due to rounding