

Application of Southern California Gas Company  
for authority to update its gas revenue requirement  
and base rates effective on January 1, 2012.  
(U904G)

Application No. 10-12-\_\_\_\_  
Exhibit No.: (SCG-18-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF MAURY B. DE BONT  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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**Sempra Energy Corporate Center  
Test Year 2012 General Rate Case  
Workpaper Index**

Witness: Maury De Bont

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**Sempra Energy Corporate Center  
Test Year 2012 General Rate Case  
Workpaper Index**

Witness: Maury De Bont

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Witness: Maury De Bont

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**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: III INSURANCE

Witness: Bruce Folkmann

Cost Center: A Property

Workpaper: A Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,628	17,378	10,906	10,636	15,122	14,240	15,036	15,886
<b>Total Costs</b>	<u>\$ 10,628</u>	<u>\$ 17,378</u>	<u>\$ 10,906</u>	<u>\$ 10,636</u>	<u>\$ 15,122</u>	<u>\$ 14,240</u>	<u>\$ 15,036</u>	<u>\$ 15,886</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 173	\$ 1,613	\$ 60	\$ (920)	\$ 1,194	\$ 953	\$ 986	\$ 1,021
So Cal Gas	259	1,860	(10)	104	1,413	107	111	115
<b>Subtotal - Utility</b>	<u>432</u>	<u>3,473</u>	<u>51</u>	<u>(816)</u>	<u>2,606</u>	<u>1,060</u>	<u>1,097</u>	<u>1,136</u>
Global/Retained	761	2,597	69	81	5,458	27	28	29
<b>Total Direct Assignments</b>	<u>\$ 1,193</u>	<u>\$ 6,071</u>	<u>\$ 120</u>	<u>\$ (736)</u>	<u>\$ 8,064</u>	<u>\$ 1,087</u>	<u>\$ 1,125</u>	<u>\$ 1,164</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,595	\$ 2,450	\$ 2,686	\$ 4,315	\$ 2,835	\$ 3,873	\$ 4,130	\$ 4,409
So Cal Gas	2,954	3,349	3,580	2,898	1,861	2,829	3,000	3,184
<b>Subtotal - Utility</b>	<u>4,548</u>	<u>5,800</u>	<u>6,266</u>	<u>7,213</u>	<u>4,696</u>	<u>6,702</u>	<u>7,130</u>	<u>7,593</u>
Global/Retained	4,887	5,507	4,520	4,159	2,362	6,451	6,780	7,129
<b>Total Allocations</b>	<u>\$ 9,435</u>	<u>\$ 11,307</u>	<u>\$ 10,786</u>	<u>\$ 11,372</u>	<u>\$ 7,059</u>	<u>\$ 13,153</u>	<u>\$ 13,911</u>	<u>\$ 14,722</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,768	\$ 4,064	\$ 2,746	\$ 3,395	\$ 4,029	\$ 4,826	\$ 5,116	\$ 5,430
So Cal Gas	3,213	5,209	3,571	3,001	3,274	2,936	3,111	3,299
<b>Subtotal - Utility</b>	<u>4,981</u>	<u>9,273</u>	<u>6,317</u>	<u>6,396</u>	<u>7,302</u>	<u>7,762</u>	<u>8,228</u>	<u>8,729</u>
Global/Retained	5,648	8,105	4,589	4,240	7,820	6,478	6,808	7,158
<b>Total Billed Costs</b>	<u>\$ 10,628</u>	<u>\$ 17,378</u>	<u>\$ 10,906</u>	<u>\$ 10,636</u>	<u>\$ 15,122</u>	<u>\$ 14,240</u>	<u>\$ 15,036</u>	<u>\$ 15,886</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: A-1 Primary

Witness: Bruce Folkmann

Cost Center: 1100-0403-PROP INS - ALL RISK PRIMARY

Workpaper: A-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,084	4,965	5,174	4,439	8,296	6,682	6,916	7,158
<b>Total Costs</b>	<u>\$ 4,084</u>	<u>\$ 4,965</u>	<u>\$ 5,174</u>	<u>\$ 4,439</u>	<u>\$ 8,296</u>	<u>\$ 6,682</u>	<u>\$ 6,916</u>	<u>\$ 7,158</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 87	\$ -	\$ -	\$ (11)	\$ 1,552	\$ -	\$ -	\$ -
So Cal Gas	253	-	-	(8)	1,310	-	-	-
<b>Subtotal - Utility</b>	<u>341</u>	<u>-</u>	<u>-</u>	<u>(19)</u>	<u>2,861</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	611	(439)	9	(19)	5,365	(0)	-	-
<b>Total Direct Assignments</b>	<u>\$ 951</u>	<u>\$ (439)</u>	<u>\$ 9</u>	<u>\$ (38)</u>	<u>\$ 8,227</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 659	\$ 1,326	\$ 1,449	\$ 1,269	\$ 22	\$ 1,378	\$ 1,426	\$ 1,476
So Cal Gas	665	1,088	1,118	980	15	1,203	1,245	1,289
<b>Subtotal - Utility</b>	<u>1,323</u>	<u>2,415</u>	<u>2,567</u>	<u>2,249</u>	<u>37</u>	<u>2,581</u>	<u>2,671</u>	<u>2,765</u>
Global/Retained	1,810	2,989	2,598	2,228	32	4,101	4,245	4,393
<b>Total Allocations</b>	<u>\$ 3,133</u>	<u>\$ 5,404</u>	<u>\$ 5,165</u>	<u>\$ 4,477</u>	<u>\$ 69</u>	<u>\$ 6,682</u>	<u>\$ 6,916</u>	<u>\$ 7,158</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 746	\$ 1,326	\$ 1,449	\$ 1,259	\$ 1,574	\$ 1,378	\$ 1,426	\$ 1,476
So Cal Gas	918	1,088	1,118	971	1,324	1,203	1,245	1,289
<b>Subtotal - Utility</b>	<u>1,664</u>	<u>2,415</u>	<u>2,567</u>	<u>2,230</u>	<u>2,898</u>	<u>2,581</u>	<u>2,671</u>	<u>2,765</u>
Global/Retained	2,421	2,550	2,607	2,209	5,397	4,101	4,245	4,393
<b>Total Billed Costs</b>	<u>\$ 4,084</u>	<u>\$ 4,965</u>	<u>\$ 5,174</u>	<u>\$ 4,439</u>	<u>\$ 8,296</u>	<u>\$ 6,682</u>	<u>\$ 6,916</u>	<u>\$ 7,158</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** A Property  
**Dept:** A-1 Primary  
**Cost Center:** 1100-0403-PROP INS - ALL RISK PRIMARY  
**Workpaper:** A-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	<b>\$ 1,574</b>	<b>\$ 1,324</b>	<b>\$ 5,397</b>	<b>\$ 8,296</b>	-
Escalation from 2010 to 2012 offset by premium savings in 2010, due to favorable claims history.	(114)	(50)	(336)	(500)	
Discontinued hurricane coverage for Global.	-	-	(638)	(638)	
Change in Allocation 2009-2012	15	15	(30)	(0)	
Total Change from 2009	\$ (98)	\$ (35)	\$ (1,004)	\$ (1,138)	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 1,476</u></b>	<b><u>\$ 1,289</u></b>	<b><u>\$ 4,393</u></b>	<b><u>\$ 7,158</u></b>	<b><u>-</u></b>
<b>2012 ALLOCATION METHOD</b>					
Causal - Property Ins	<u>20.63%</u>	<u>18.01%</u>	<u>61.36%</u>	<u>100.00%</u>	
Allocations	\$ 1,476	\$ 1,289	\$ 4,393	\$ 7,158	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 1,476</u></b>	<b><u>\$ 1,289</u></b>	<b><u>\$ 4,393</u></b>	<b><u>\$ 7,158</u></b>	



**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: A-2 Excess

Witness: Maury de Bont

Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS

Workpaper: A-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,688	12,606	6,157	6,588	6,524	5,939	6,453	7,012
<b>Total Costs</b>	<u>\$ 6,688</u>	<u>\$ 12,606</u>	<u>\$ 6,157</u>	<u>\$ 6,588</u>	<u>\$ 6,524</u>	<u>\$ 5,939</u>	<u>\$ 6,453</u>	<u>\$ 7,012</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ 1,517	\$ (12)	\$ 7	\$ 0	\$ (0)	\$ (0)	\$ 0
So Cal Gas	6	1,860	(10)	8	-	-	-	-
<b>Subtotal - Utility</b>	<u>6</u>	<u>3,377</u>	<u>(22)</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	2,928	(24)	12	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 6</u>	<u>\$ 6,305</u>	<u>\$ (46)</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,687	\$ 1,910	\$ 2,158	\$ 2,914	\$ 2,635	\$ 2,334	\$ 2,536	\$ 2,756
So Cal Gas	2,050	2,006	2,245	1,766	1,644	1,455	1,581	1,718
<b>Subtotal - Utility</b>	<u>3,737</u>	<u>3,916</u>	<u>4,403</u>	<u>4,680</u>	<u>4,279</u>	<u>3,789</u>	<u>4,117</u>	<u>4,474</u>
Global/Retained	2,945	2,385	1,800	1,881	2,245	2,150	2,336	2,538
<b>Total Allocations</b>	<u>\$ 6,682</u>	<u>\$ 6,301</u>	<u>\$ 6,203</u>	<u>\$ 6,561</u>	<u>\$ 6,524</u>	<u>\$ 5,939</u>	<u>\$ 6,453</u>	<u>\$ 7,012</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,687	\$ 3,427	\$ 2,146	\$ 2,921	\$ 2,635	\$ 2,334	\$ 2,536	\$ 2,756
So Cal Gas	2,056	3,866	2,235	1,774	1,644	1,455	1,581	1,718
<b>Subtotal - Utility</b>	<u>3,743</u>	<u>7,293</u>	<u>4,381</u>	<u>4,695</u>	<u>4,279</u>	<u>3,789</u>	<u>4,117</u>	<u>4,474</u>
Global/Retained	2,945	5,313	1,776	1,893	2,245	2,150	2,336	2,538
<b>Total Billed Costs</b>	<u>\$ 6,688</u>	<u>\$ 12,606</u>	<u>\$ 6,157</u>	<u>\$ 6,588</u>	<u>\$ 6,524</u>	<u>\$ 5,939</u>	<u>\$ 6,453</u>	<u>\$ 7,012</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** A Property  
**Dept:** A-2 Excess  
**Cost Center:** 1100-0404-PROP INS - ALL RISK EXCESS  
**Workpaper:** A-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 2,635	\$ 1,644	\$ 2,245	\$ 6,524	-
2010 actual premiums escalated by 3.5% per year for market pressures. 2010 was lower than 2009 due to fewer claimed losses.	78	48	71	197	
2010 actual premiums escalated by an additional 5% per year to account for increased property values.	114	71	105	291	
Change in Allocation 2009-2012	(71)	(46)	117	0	
Total Change from 2009	\$ 121	\$ 74	\$ 293	\$ 488	-
<b>2012 - TEST YEAR</b>	<b>\$ 2,756</b>	<b>\$ 1,718</b>	<b>\$ 2,538</b>	<b>\$ 7,012</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Causal - Excess Property Ins	39.30%	24.50%	36.20%	100.00%	
Allocations	\$ 2,756	\$ 1,718	\$ 2,538	\$ 7,012	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 2,756</b>	<b>\$ 1,718</b>	<b>\$ 2,538</b>	<b>\$ 7,012</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: A Property  
 Cost Center: A-3 SONGS Property  
 Workpaper: A-3 Esc

Witness: Maury de Bont

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(869)	(903)	(1,034)	(916)	(360)	952	985	1,020
<b>Total Costs</b>	<u>\$ (869)</u>	<u>\$ (903)</u>	<u>\$ (1,034)</u>	<u>\$ (916)</u>	<u>\$ (360)</u>	<u>\$ 952</u>	<u>\$ 985</u>	<u>\$ 1,020</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 79	\$ 88	\$ 72	\$ (916)	\$ (360)	\$ 952	\$ 985	\$ 1,020
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>79</u>	<u>88</u>	<u>72</u>	<u>(916)</u>	<u>(360)</u>	<u>952</u>	<u>985</u>	<u>1,020</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 79</u>	<u>\$ 88</u>	<u>\$ 72</u>	<u>\$ (916)</u>	<u>\$ (360)</u>	<u>\$ 952</u>	<u>\$ 985</u>	<u>\$ 1,020</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ (948)	\$ (991)	\$ (1,106)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>(948)</u>	<u>(991)</u>	<u>(1,106)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ (948)</u>	<u>\$ (991)</u>	<u>\$ (1,106)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ (869)	\$ (903)	\$ (1,034)	\$ (916)	\$ (360)	\$ 952	\$ 985	\$ 1,020
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>(869)</u>	<u>(903)</u>	<u>(1,034)</u>	<u>(916)</u>	<u>(360)</u>	<u>952</u>	<u>985</u>	<u>1,020</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ (869)</u>	<u>\$ (903)</u>	<u>\$ (1,034)</u>	<u>\$ (916)</u>	<u>\$ (360)</u>	<u>\$ 952</u>	<u>\$ 985</u>	<u>\$ 1,020</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: A-3 SONGS Property

Witness: Maury de Bont

Cost Center: 1100-0401-PROP INS - SONGS NUCLEAR

Workpaper: A-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(922)	(967)	(1,081)	(956)	(412)	900	932	964
<b>Total Costs</b>	<u>\$ (922)</u>	<u>\$ (967)</u>	<u>\$ (1,081)</u>	<u>\$ (956)</u>	<u>\$ (412)</u>	<u>\$ 900</u>	<u>\$ 932</u>	<u>\$ 964</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 26	\$ 24	\$ 25	\$ (956)	\$ (412)	\$ 900	\$ 932	\$ 964
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>26</u>	<u>24</u>	<u>25</u>	<u>(956)</u>	<u>(412)</u>	<u>900</u>	<u>932</u>	<u>964</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 26</u>	<u>\$ 24</u>	<u>\$ 25</u>	<u>\$ (956)</u>	<u>\$ (412)</u>	<u>\$ 900</u>	<u>\$ 932</u>	<u>\$ 964</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ (948)	\$ (991)	\$ (1,106)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>(948)</u>	<u>(991)</u>	<u>(1,106)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ (948)</u>	<u>\$ (991)</u>	<u>\$ (1,106)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ (922)	\$ (967)	\$ (1,081)	\$ (956)	\$ (412)	\$ 900	\$ 932	\$ 964
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>(922)</u>	<u>(967)</u>	<u>(1,081)</u>	<u>(956)</u>	<u>(412)</u>	<u>900</u>	<u>932</u>	<u>964</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ (922)</u>	<u>\$ (967)</u>	<u>\$ (1,081)</u>	<u>\$ (956)</u>	<u>\$ (412)</u>	<u>\$ 900</u>	<u>\$ 932</u>	<u>\$ 964</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** A Property  
**Dept:** A-3 SONGS Property  
**Cost Center:** 1100-0401-PROP INS - SONGS NUCLEAR  
**Workpaper:** A-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ (412)	\$ -	\$ -	\$ (412)	-
Starting in 2010, no Nuclear Property Distribution for NEIL members forecasted.	1,376	-	-	1,376	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 1,376	\$ -	\$ -	\$ 1,376	-
<b>2012 - TEST YEAR</b>	<b>\$ 964</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 964</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Direct - SDG&E	100.00%	0.00%	0.00%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	964	-	-	964	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 964</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 964</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: A-3 SONGS Property

Witness: Maury de Bont

Cost Center: 1100-0402-PROP INS - SONGS MESA

Workpaper: A-3.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	53	65	47	41	52	52	54	56
<b>Total Costs</b>	<u>\$ 53</u>	<u>\$ 65</u>	<u>\$ 47</u>	<u>\$ 41</u>	<u>\$ 52</u>	<u>\$ 52</u>	<u>\$ 54</u>	<u>\$ 56</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 53	\$ 65	\$ 47	\$ 41	\$ 52	\$ 52	\$ 54	\$ 56
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>53</u>	<u>65</u>	<u>47</u>	<u>41</u>	<u>52</u>	<u>52</u>	<u>54</u>	<u>56</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 53</u>	<u>\$ 65</u>	<u>\$ 47</u>	<u>\$ 41</u>	<u>\$ 52</u>	<u>\$ 52</u>	<u>\$ 54</u>	<u>\$ 56</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 53	\$ 65	\$ 47	\$ 41	\$ 52	\$ 52	\$ 54	\$ 56
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>53</u>	<u>65</u>	<u>47</u>	<u>41</u>	<u>52</u>	<u>52</u>	<u>54</u>	<u>56</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 53</u>	<u>\$ 65</u>	<u>\$ 47</u>	<u>\$ 41</u>	<u>\$ 52</u>	<u>\$ 52</u>	<u>\$ 54</u>	<u>\$ 56</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** A Property  
**Dept:** A-3 SONGS Property  
**Cost Center:** 1100-0402-PROP INS - SONGS MESA  
**Workpaper:** A-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 52	\$ -	\$ -	\$ 52	-
2010 actual premiums escalated by 3.5% per year for market pressures.	3	-	-	3	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 3	\$ -	\$ -	\$ 3	-
<b>2012 - TEST YEAR</b>	<b>\$ 56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Direct - SDG&E	100.00%	0.00%	0.00%	100.00%	
Allocations	\$ 56	\$ -	\$ -	\$ 56	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: A-4 Crime

Witness: Maury de Bont

Cost Center: 1100-0405-PROP INS - CRIME

Workpaper: A-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	440	469	374	116	225	165	171	177
<b>Total Costs</b>	<u>\$ 440</u>	<u>\$ 469</u>	<u>\$ 374</u>	<u>\$ 116</u>	<u>\$ 225</u>	<u>\$ 165</u>	<u>\$ 171</u>	<u>\$ 177</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	(1)	1	-	(37)	-	-	-	1
<b>Total Direct Assignments</b>	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (37)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 153	\$ 162	\$ 132	\$ 60	\$ 86	\$ 64	\$ 68	\$ 73
So Cal Gas	186	201	155	70	98	68	71	73
<b>Subtotal - Utility</b>	<u>339</u>	<u>363</u>	<u>287</u>	<u>130</u>	<u>184</u>	<u>132</u>	<u>139</u>	<u>146</u>
Global/Retained	102	105	87	23	41	33	32	30
<b>Total Allocations</b>	<u>\$ 441</u>	<u>\$ 468</u>	<u>\$ 374</u>	<u>\$ 153</u>	<u>\$ 225</u>	<u>\$ 165</u>	<u>\$ 171</u>	<u>\$ 176</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 153	\$ 162	\$ 132	\$ 60	\$ 86	\$ 64	\$ 68	\$ 73
So Cal Gas	186	201	155	70	98	68	71	73
<b>Subtotal - Utility</b>	<u>339</u>	<u>363</u>	<u>287</u>	<u>130</u>	<u>184</u>	<u>132</u>	<u>139</u>	<u>146</u>
Global/Retained	101	106	87	(14)	41	33	32	31
<b>Total Billed Costs</b>	<u>\$ 440</u>	<u>\$ 469</u>	<u>\$ 374</u>	<u>\$ 116</u>	<u>\$ 225</u>	<u>\$ 165</u>	<u>\$ 171</u>	<u>\$ 177</u>



**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** A Property  
**Dept:** A-4 Crime  
**Cost Center:** 1100-0405-PROP INS - CRIME  
**Workpaper:** A-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 86	\$ 98	\$ 41	\$ 225	-
2010 actual premiums escalated by 3.5% per year for market pressures. 2010 was lower than 2009 due to favorable claims history.	(20)	(20)	(8)	(48)	
Change in Allocation 2009-2012	<u>7</u>	<u>(4)</u>	<u>(3)</u>	<u>0</u>	
Total Change from 2009	\$ (13)	\$ (24)	\$ (11)	\$ (48)	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 73</u></b>	<b><u>\$ 73</u></b>	<b><u>\$ 30</u></b>	<b><u>\$ 177</u></b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 73	\$ 73	\$ 30	\$ 177	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 73</u></b>	<b><u>\$ 73</u></b>	<b><u>\$ 30</u></b>	<b><u>\$ 177</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: A Property  
 Cost Center: A-5 Other Property  
 Workpaper: A-5 Esc

Witness: Bruce Folkmann

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	132	107	80	228	198	252	261	270
<b>Total Costs</b>	<u>\$ 132</u>	<u>\$ 107</u>	<u>\$ 80</u>	<u>\$ 228</u>	<u>\$ 198</u>	<u>\$ 252</u>	<u>\$ 261</u>	<u>\$ 270</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 7	\$ 8	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
So Cal Gas	-	-	-	104	103	107	111	115
<b>Subtotal - Utility</b>	<u>7</u>	<u>8</u>	<u>1</u>	<u>104</u>	<u>104</u>	<u>108</u>	<u>112</u>	<u>116</u>
Global/Retained	125	99	79	125	92	27	28	29
<b>Total Direct Assignments</b>	<u>\$ 132</u>	<u>\$ 107</u>	<u>\$ 80</u>	<u>\$ 228</u>	<u>\$ 197</u>	<u>\$ 135</u>	<u>\$ 140</u>	<u>\$ 145</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	1	117	121	125
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 117</u>	<u>\$ 121</u>	<u>\$ 125</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 7	\$ 8	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
So Cal Gas	-	-	-	104	103	107	111	115
<b>Subtotal - Utility</b>	<u>7</u>	<u>8</u>	<u>1</u>	<u>104</u>	<u>104</u>	<u>108</u>	<u>112</u>	<u>116</u>
Global/Retained	125	99	79	125	93	144	149	154
<b>Total Billed Costs</b>	<u>\$ 132</u>	<u>\$ 107</u>	<u>\$ 80</u>	<u>\$ 228</u>	<u>\$ 198</u>	<u>\$ 252</u>	<u>\$ 261</u>	<u>\$ 270</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: A-5 Other Property

Witness: Maury de Bont

Cost Center: 1100-0406-PROP INS - YUMA 500 KV

Workpaper: A-5.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	7	8	1	-	1	1	1	1
<b>Total Costs</b>	<u>\$ 7</u>	<u>\$ 8</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 7	\$ 8	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>7</u>	<u>8</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 7</u>	<u>\$ 8</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 7	\$ 8	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>7</u>	<u>8</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 7</u>	<u>\$ 8</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** A Property  
**Dept:** A-5 Other Property  
**Cost Center:** 1100-0406-PROP INS - YUMA 500 KV  
**Workpaper:** A-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 1	\$ -	\$ -	\$ 1	-
No material change in in premium expected.	(0)	-	-	(0)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (0)	\$ -	\$ -	\$ (0)	-
<b>2012 - TEST YEAR</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
Direct - SDG&E	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: A-5 Other Property

Witness: Bruce Folkmann

Cost Center: 1100-0410-PROP INS - CONTROL OF WEL

Workpaper: A-5.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	119	146	134	139	144
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ 146</u>	<u>\$ 134</u>	<u>\$ 139</u>	<u>\$ 144</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	104	103	107	111	115
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>104</u>	<u>103</u>	<u>107</u>	<u>111</u>	<u>115</u>
Global/Retained	-	-	-	16	43	27	28	29
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ 146</u>	<u>\$ 134</u>	<u>\$ 139</u>	<u>\$ 144</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	104	103	107	111	115
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>104</u>	<u>103</u>	<u>107</u>	<u>111</u>	<u>115</u>
Global/Retained	-	-	-	16	43	27	28	29
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ 146</u>	<u>\$ 134</u>	<u>\$ 139</u>	<u>\$ 144</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Property  
 Dept: A-5 Other Property  
 Cost Center: 1100-0410-PROP INS - CONTROL OF WEL  
 Workpaper: A-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ 103	\$ 43	\$ 146	-
2010 actual premiums escalated by 3.5% per year for market pressures. 2010 was lower than 2009 due to fewer claimed losses.	-	12	-	12	
The policies were combined into one policy, which created economies of scale for global business units.	-	-	(14)	(14)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ 12	\$ (14)	\$ (3)	-
<b>2012 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ 29</u>	<u>\$ 144</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
Direct - SoCal Gas	0.00%	100.00%	0.00%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	115	29	144	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ 29</u>	<u>\$ 144</u>	

Direct Assignment Details				
Assigned based on number, type, location, and depth of wells.	-	115	29	144
	\$ -	\$ 115	\$ 29	\$ 144

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: A-5 Other Property

Witness: Maury de Bont

Cost Center: 1100-0409-PROP INS - CARGO

Workpaper: A-5.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	100	42	110	114	118
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 42</u>	<u>\$ 110</u>	<u>\$ 114</u>	<u>\$ 118</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	100	42	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	110	114	118
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ 114</u>	<u>\$ 118</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	100	42	110	114	118
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 42</u>	<u>\$ 110</u>	<u>\$ 114</u>	<u>\$ 118</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

Division: A Property  
 Dept: A-5 Other Property  
 Cost Center: 1100-0409-PROP INS - CARGO  
 Workpaper: A-5.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ 42	\$ 42	-
2010 actual premiums escalated by 3.5% per year for market pressures.	-	-	76	76	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ 76	\$ 76	-
<b>2012 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118</u>	<u>\$ 118</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
Direct - LNG	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ 118	\$ 118	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118</u>	<u>\$ 118</u>	



**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: A-5 Other Property

Witness: Maury de Bont

Cost Center: 1100-0408-PROP INS - FOREIGN PACKAG

Workpaper: A-5.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	125	99	79	9	9	7	7	7
<b>Total Costs</b>	<u>\$ 125</u>	<u>\$ 99</u>	<u>\$ 79</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 7</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	125	99	79	9	8	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 125</u>	<u>\$ 99</u>	<u>\$ 79</u>	<u>\$ 9</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	1	7	7	7
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 7</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	125	99	79	9	9	7	7	7
<b>Total Billed Costs</b>	<u>\$ 125</u>	<u>\$ 99</u>	<u>\$ 79</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 7</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** A Property  
**Dept:** A-5 Other Property  
**Cost Center:** 1100-0408-PROP INS - FOREIGN PACKAG  
**Workpaper:** A-5.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ 9	\$ 9	-
2010 actual premiums escalated by 3.5% per year for market pressures. 2010 was lower than 2009 due to favorable claims history.	-	-	(1)	(1)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ (1)	\$ (1)	-
<b>2012 - TEST YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Direct - Global	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ 7	\$ 7	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ 7</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: A-6 Broker Fees

Witness: Maury de Bont

Cost Center: 1100-0407-PROP INS - BROKER FEES

Workpaper: A-6.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	152	134	156	180	240	250	250	250
<b>Total Costs</b>	<u>\$ 152</u>	<u>\$ 134</u>	<u>\$ 156</u>	<u>\$ 180</u>	<u>\$ 240</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 250</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (0)	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	24	10	6	-	(1)	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 24</u>	<u>\$ 10</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 44	\$ 43	\$ 53	\$ 71	\$ 92	\$ 97	\$ 100	\$ 104
So Cal Gas	54	53	62	82	105	103	103	104
<b>Subtotal - Utility</b>	<u>98</u>	<u>96</u>	<u>115</u>	<u>153</u>	<u>197</u>	<u>200</u>	<u>203</u>	<u>208</u>
Global/Retained	30	28	35	27	44	50	47	42
<b>Total Allocations</b>	<u>\$ 128</u>	<u>\$ 124</u>	<u>\$ 150</u>	<u>\$ 180</u>	<u>\$ 241</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 250</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 44	\$ 43	\$ 53	\$ 71	\$ 92	\$ 97	\$ 100	\$ 104
So Cal Gas	54	53	62	82	105	103	103	104
<b>Subtotal - Utility</b>	<u>98</u>	<u>96</u>	<u>115</u>	<u>153</u>	<u>197</u>	<u>200</u>	<u>203</u>	<u>208</u>
Global/Retained	54	38	41	27	43	50	47	42
<b>Total Billed Costs</b>	<u>\$ 152</u>	<u>\$ 134</u>	<u>\$ 156</u>	<u>\$ 180</u>	<u>\$ 240</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 250</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

**Division:** A Property  
**Dept:** A-6 Broker Fees  
**Cost Center:** 1100-0407-PROP INS - BROKER FEES  
**Workpaper:** A-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 92	\$ 105	\$ 44	\$ 240	-
Increase in fees granted in 2010. No further increases are forecasted.	4	4	2	10	
Change in Allocation 2009-2012	<u>8</u>	<u>(5)</u>	<u>(3)</u>	<u>0</u>	
Total Change from 2009	\$ 12	\$ (1)	\$ (1)	\$ 10	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 104</u></b>	<b><u>\$ 104</u></b>	<b><u>\$ 42</u></b>	<b><u>\$ 250</u></b>	<b><u>-</u></b>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 104	\$ 104	\$ 42	\$ 250	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 104</u></b>	<b><u>\$ 104</u></b>	<b><u>\$ 42</u></b>	<b><u>\$ 250</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: III INSURANCE

Witness: Maury de Bont

Cost Center: B Liability

Workpaper: B Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	20,934	21,610	21,777	31,836	68,115	102,152	105,703	109,378
<b>Total Costs</b>	<u>\$ 20,934</u>	<u>\$ 21,610</u>	<u>\$ 21,777</u>	<u>\$ 31,836</u>	<u>\$ 68,115</u>	<u>\$ 102,152</u>	<u>\$ 105,703</u>	<u>\$ 109,378</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 618	\$ 1,023	\$ 1,512	\$ 1,255	\$ 1,188	\$ 431	\$ 446	\$ 462
So Cal Gas	35	781	809	906	882	-	-	-
<b>Subtotal - Utility</b>	<u>653</u>	<u>1,804</u>	<u>2,321</u>	<u>2,161</u>	<u>2,070</u>	<u>431</u>	<u>446</u>	<u>462</u>
Global/Retained	832	1,227	572	1,302	1,134	709	734	759
<b>Total Direct Assignments</b>	<u>\$ 1,485</u>	<u>\$ 3,031</u>	<u>\$ 2,893</u>	<u>\$ 3,463</u>	<u>\$ 3,204</u>	<u>\$ 1,140</u>	<u>\$ 1,180</u>	<u>\$ 1,221</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 6,827	\$ 6,440	\$ 6,698	\$ 11,117	\$ 49,202	\$ 84,080	\$ 87,287	\$ 90,763
So Cal Gas	8,307	7,983	7,820	12,981	11,073	11,402	11,863	12,309
<b>Subtotal - Utility</b>	<u>15,134</u>	<u>14,423</u>	<u>14,518</u>	<u>24,098</u>	<u>60,275</u>	<u>95,482</u>	<u>99,150</u>	<u>103,072</u>
Global/Retained	4,315	4,156	4,366	4,275	4,636	5,530	5,373	5,085
<b>Total Allocations</b>	<u>\$ 19,449</u>	<u>\$ 18,579</u>	<u>\$ 18,884</u>	<u>\$ 28,373</u>	<u>\$ 64,911</u>	<u>\$ 101,012</u>	<u>\$ 104,523</u>	<u>\$ 108,157</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 7,445	\$ 7,463	\$ 8,210	\$ 12,372	\$ 50,390	\$ 84,511	\$ 87,733	\$ 91,225
So Cal Gas	8,342	8,764	8,629	13,887	11,955	11,402	11,863	12,309
<b>Subtotal - Utility</b>	<u>15,787</u>	<u>16,227</u>	<u>16,839</u>	<u>26,259</u>	<u>62,345</u>	<u>95,913</u>	<u>99,596</u>	<u>103,534</u>
Global/Retained	5,147	5,383	4,938	5,577	5,770	6,239	6,107	5,844
<b>Total Billed Costs</b>	<u>\$ 20,934</u>	<u>\$ 21,610</u>	<u>\$ 21,777</u>	<u>\$ 31,836</u>	<u>\$ 68,115</u>	<u>\$ 102,152</u>	<u>\$ 105,703</u>	<u>\$ 109,378</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-1 General Excess

Witness: Maury de Bont

Cost Center: 1100-0428-LIAB INS - EXCESS LIABILI

Workpaper: B-1.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,281	11,059	10,748	21,528	18,540	18,447	19,093	19,761
<b>Total Costs</b>	<u>\$ 10,281</u>	<u>\$ 11,059</u>	<u>\$ 10,748</u>	<u>\$ 21,528</u>	<u>\$ 18,540</u>	<u>\$ 18,447</u>	<u>\$ 19,093</u>	<u>\$ 19,761</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	42	139	3	(86)	(5)	-	(1)	-
<b>Total Direct Assignments</b>	<u>\$ 42</u>	<u>\$ 139</u>	<u>\$ 3</u>	<u>\$ (86)</u>	<u>\$ (5)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 3,554	\$ 3,780	\$ 3,789	\$ 8,505	\$ 7,112	\$ 7,169	\$ 7,623	\$ 8,209
So Cal Gas	4,313	4,691	4,465	9,873	8,071	7,579	7,898	8,205
<b>Subtotal - Utility</b>	<u>7,867</u>	<u>8,471</u>	<u>8,254</u>	<u>18,378</u>	<u>15,183</u>	<u>14,748</u>	<u>15,521</u>	<u>16,414</u>
Global/Retained	2,372	2,449	2,491	3,236	3,362	3,699	3,573	3,347
<b>Total Allocations</b>	<u>\$ 10,239</u>	<u>\$ 10,920</u>	<u>\$ 10,745</u>	<u>\$ 21,614</u>	<u>\$ 18,545</u>	<u>\$ 18,447</u>	<u>\$ 19,094</u>	<u>\$ 19,761</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 3,554	\$ 3,780	\$ 3,789	\$ 8,505	\$ 7,112	\$ 7,169	\$ 7,623	\$ 8,209
So Cal Gas	4,313	4,691	4,465	9,873	8,071	7,579	7,898	8,205
<b>Subtotal - Utility</b>	<u>7,867</u>	<u>8,471</u>	<u>8,254</u>	<u>18,378</u>	<u>15,183</u>	<u>14,748</u>	<u>15,521</u>	<u>16,414</u>
Global/Retained	2,414	2,588	2,494	3,150	3,357	3,699	3,572	3,347
<b>Total Billed Costs</b>	<u>\$ 10,281</u>	<u>\$ 11,059</u>	<u>\$ 10,748</u>	<u>\$ 21,528</u>	<u>\$ 18,540</u>	<u>\$ 18,447</u>	<u>\$ 19,093</u>	<u>\$ 19,761</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-1 General Excess  
**Cost Center:** 1100-0428-LIAB INS - EXCESS LIABLI  
**Workpaper:** B-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 7,112	\$ 8,071	\$ 3,357	\$ 18,540	-
2010 actual premiums escalated by 3.5% per year for market pressures.	505	505	211	1,221	
Change in Allocation 2009-2012	592	(371)	(221)	(0)	
Total Change from 2009	\$ 1,097	\$ 134	\$ (10)	\$ 1,221	-
<b>2012 - TEST YEAR</b>	<b>\$ 8,209</b>	<b>\$ 8,205</b>	<b>\$ 3,347</b>	<b>\$ 19,761</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 8,209	\$ 8,205	\$ 3,347	\$ 19,761	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 8,209</b>	<b>\$ 8,205</b>	<b>\$ 3,347</b>	<b>\$ 19,761</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B Liability

Witness: Maury de Bont

Cost Center: B-2 Fire

Workpaper: B-2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	39,775	73,436	76,006	78,667
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,775</u>	<u>\$ 73,436</u>	<u>\$ 76,006</u>	<u>\$ 78,667</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 39,568	\$ 73,228	\$ 75,791	\$ 78,444
So Cal Gas	-	-	-	-	139	140	145	150
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,707</u>	<u>73,368</u>	<u>75,936</u>	<u>78,594</u>
Global/Retained	-	-	-	-	68	68	70	73
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,775</u>	<u>\$ 73,436</u>	<u>\$ 76,006</u>	<u>\$ 78,667</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 39,568	\$ 73,228	\$ 75,791	\$ 78,444
So Cal Gas	-	-	-	-	139	140	145	150
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,707</u>	<u>73,368</u>	<u>75,936</u>	<u>78,594</u>
Global/Retained	-	-	-	-	68	68	70	73
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,775</u>	<u>\$ 73,436</u>	<u>\$ 76,006</u>	<u>\$ 78,667</u>



**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-2 Fire

Witness: Maury de Bont

Cost Center: 1100-0445-LIAB INS - EXCESS FIRE

Workpaper: B-2.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	39,775	40,036	41,437	42,888
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,775</u>	<u>\$ 40,036</u>	<u>\$ 41,437</u>	<u>\$ 42,888</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 39,568	\$ 39,828	\$ 41,222	\$ 42,665
So Cal Gas	-	-	-	-	139	140	145	150
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,707</u>	<u>39,968</u>	<u>41,367</u>	<u>42,815</u>
Global/Retained	-	-	-	-	68	68	70	73
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,775</u>	<u>\$ 40,036</u>	<u>\$ 41,437</u>	<u>\$ 42,888</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 39,568	\$ 39,828	\$ 41,222	\$ 42,665
So Cal Gas	-	-	-	-	139	140	145	150
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,707</u>	<u>39,968</u>	<u>41,367</u>	<u>42,815</u>
Global/Retained	-	-	-	-	68	68	70	73
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,775</u>	<u>\$ 40,036</u>	<u>\$ 41,437</u>	<u>\$ 42,888</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

**Division:** B Liability  
**Dept:** B-2 Fire  
**Cost Center:** 1100-0445-LIAB INS - EXCESS FIRE  
**Workpaper:** B-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	<b>\$ 39,568</b>	<b>\$ 139</b>	<b>\$ 68</b>	<b>\$ 39,775</b>	<b>-</b>
2010 actual premiums escalated by 3.5% per year for market pressures.	3,097	11	5	3,113	
Change in Allocation 2009-2012	(0)	0	0	(0)	
Total Change from 2009	\$ 3,097	\$ 11	\$ 5	\$ 3,113	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 42,665</u></b>	<b><u>\$ 150</u></b>	<b><u>\$ 73</u></b>	<b><u>\$ 42,888</u></b>	<b><u>-</u></b>
<b>2012 ALLOCATION METHOD</b>					
Excess Liability for Wild Fire	99.48%	0.35%	0.17%	100.00%	
Allocations	\$ 42,665	\$ 150	\$ 73	\$ 42,888	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 42,665</u></b>	<b><u>\$ 150</u></b>	<b><u>\$ 73</u></b>	<b><u>\$ 42,888</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-2 Fire

Witness: Maury de Bont

Cost Center: 1100-0446-WILDFIRE DAMAGE REINSURANCE

Workpaper: B-2.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	33,400	34,569	35,779
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,400</u>	<u>\$ 34,569</u>	<u>\$ 35,779</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,400	\$ 34,569	\$ 35,779
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,400</u>	<u>34,569</u>	<u>35,779</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,400</u>	<u>\$ 34,569</u>	<u>\$ 35,779</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,400	\$ 34,569	\$ 35,779
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,400</u>	<u>34,569</u>	<u>35,779</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,400</u>	<u>\$ 34,569</u>	<u>\$ 35,779</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-2 Fire  
**Cost Center:** 1100-0446-WILDFIRE DAMAGE REINSURANCE  
**Workpaper:** B-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ -	\$ -	-
New coverage provided by reinsurance markets began in 2010.	35,779	-	-	35,779	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 35,779	\$ -	\$ -	\$ 35,779	-
<b>2012 - TEST YEAR</b>	<b>\$ 35,779</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,779</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Direct - SDG&E	100.00%	0.00%	0.00%	100.00%	
Allocations	\$ 35,779	\$ -	\$ -	\$ 35,779	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 35,779</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,779</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-3 D&O

Witness: Maury de Bont

Cost Center: 1100-0427-LIAB INS - D&O

Workpaper: B-3.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,284	4,931	5,460	4,235	4,158	3,950	4,088	4,231
<b>Total Costs</b>	<u>\$ 5,284</u>	<u>\$ 4,931</u>	<u>\$ 5,460</u>	<u>\$ 4,235</u>	<u>\$ 4,158</u>	<u>\$ 3,950</u>	<u>\$ 4,088</u>	<u>\$ 4,231</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	1	-	-	1	(1)	-	-	(1)
<b>Total Direct Assignments</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,834	\$ 1,707	\$ 1,925	\$ 1,666	\$ 1,595	\$ 1,535	\$ 1,632	\$ 1,758
So Cal Gas	2,225	2,118	2,269	1,934	1,810	1,623	1,691	1,757
<b>Subtotal - Utility</b>	<u>4,059</u>	<u>3,825</u>	<u>4,194</u>	<u>3,600</u>	<u>3,405</u>	<u>3,158</u>	<u>3,323</u>	<u>3,515</u>
Global/Retained	1,224	1,106	1,266	634	754	792	765	717
<b>Total Allocations</b>	<u>\$ 5,283</u>	<u>\$ 4,931</u>	<u>\$ 5,460</u>	<u>\$ 4,234</u>	<u>\$ 4,159</u>	<u>\$ 3,950</u>	<u>\$ 4,088</u>	<u>\$ 4,232</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,834	\$ 1,707	\$ 1,925	\$ 1,666	\$ 1,595	\$ 1,535	\$ 1,632	\$ 1,758
So Cal Gas	2,225	2,118	2,269	1,934	1,810	1,623	1,691	1,757
<b>Subtotal - Utility</b>	<u>4,059</u>	<u>3,825</u>	<u>4,194</u>	<u>3,600</u>	<u>3,405</u>	<u>3,158</u>	<u>3,323</u>	<u>3,515</u>
Global/Retained	1,225	1,106	1,266	635	753	792	765	716
<b>Total Billed Costs</b>	<u>\$ 5,284</u>	<u>\$ 4,931</u>	<u>\$ 5,460</u>	<u>\$ 4,235</u>	<u>\$ 4,158</u>	<u>\$ 3,950</u>	<u>\$ 4,088</u>	<u>\$ 4,231</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-3 D&O  
**Cost Center:** 1100-0427-LIAB INS - D&O  
**Workpaper:** B-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 1,595	\$ 1,810	\$ 754	\$ 4,158	-
2010 actual premiums escalated by 3.5% per year for market pressures. 2010 was lower than 2009 due to favorable claims history.	30	30	12	73	
Change in Allocation 2009-2012	<u>133</u>	<u>(83)</u>	<u>(49)</u>	<u>(0)</u>	
Total Change from 2009	\$ 163	\$ (53)	\$ (37)	\$ 73	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 1,758</u></b>	<b><u>\$ 1,757</u></b>	<b><u>\$ 717</u></b>	<b><u>\$ 4,231</u></b>	<b><u>-</u></b>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 1,758	\$ 1,757	\$ 717	\$ 4,231	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 1,758</u></b>	<b><u>\$ 1,757</u></b>	<b><u>\$ 717</u></b>	<b><u>\$ 4,231</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-4 Fiduciary

Witness: Maury de Bont

Cost Center: 1100-0432-LIAB INS - FIDUCIARY LIAB

Workpaper: B-4.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,025	2,043	1,892	1,788	1,692	1,607	1,663	1,721
<b>Total Costs</b>	<u>\$ 2,025</u>	<u>\$ 2,043</u>	<u>\$ 1,892</u>	<u>\$ 1,788</u>	<u>\$ 1,692</u>	<u>\$ 1,607</u>	<u>\$ 1,663</u>	<u>\$ 1,721</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	24	-	-	-	(1)
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 703	\$ 707	\$ 667	\$ 694	\$ 649	\$ 625	\$ 664	\$ 715
So Cal Gas	853	878	786	806	736	660	688	715
<b>Subtotal - Utility</b>	<u>1,556</u>	<u>1,585</u>	<u>1,453</u>	<u>1,500</u>	<u>1,385</u>	<u>1,285</u>	<u>1,352</u>	<u>1,430</u>
Global/Retained	469	458	439	264	307	322	311	292
<b>Total Allocations</b>	<u>\$ 2,025</u>	<u>\$ 2,043</u>	<u>\$ 1,892</u>	<u>\$ 1,764</u>	<u>\$ 1,692</u>	<u>\$ 1,607</u>	<u>\$ 1,663</u>	<u>\$ 1,722</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 703	\$ 707	\$ 667	\$ 694	\$ 649	\$ 625	\$ 664	\$ 715
So Cal Gas	853	878	786	806	736	660	688	715
<b>Subtotal - Utility</b>	<u>1,556</u>	<u>1,585</u>	<u>1,453</u>	<u>1,500</u>	<u>1,385</u>	<u>1,285</u>	<u>1,352</u>	<u>1,430</u>
Global/Retained	469	458	439	288	307	322	311	291
<b>Total Billed Costs</b>	<u>\$ 2,025</u>	<u>\$ 2,043</u>	<u>\$ 1,892</u>	<u>\$ 1,788</u>	<u>\$ 1,692</u>	<u>\$ 1,607</u>	<u>\$ 1,663</u>	<u>\$ 1,721</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-4 Fiduciary  
**Cost Center:** 1100-0432-LIAB INS - FIDUCIARY LIAB  
**Workpaper:** B-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 649	\$ 736	\$ 307	\$ 1,692	-
2010 actual premiums escalated by 3.5% per year for market pressures. 2010 was lower than 2009 due to favorable claims history.	12	12	5	30	
Change in Allocation 2009-2012	54	(34)	(20)	0	
Total Change from 2009	\$ 66	\$ (21)	\$ (15)	\$ 30	-
<b>2012 - TEST YEAR</b>	<b>\$ 715</b>	<b>\$ 715</b>	<b>\$ 292</b>	<b>\$ 1,721</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 715	\$ 715	\$ 292	\$ 1,721	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 715</b>	<b>\$ 715</b>	<b>\$ 292</b>	<b>\$ 1,721</b>	



**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B Liability

Witness: Maury de Bont

Cost Center: B-5 Workers Comp

Workpaper: B-5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,772	2,601	2,139	1,639	2,024	2,300	2,381	2,464
<b>Total Costs</b>	<u>\$ 1,772</u>	<u>\$ 2,601</u>	<u>\$ 2,139</u>	<u>\$ 1,639</u>	<u>\$ 2,024</u>	<u>\$ 2,300</u>	<u>\$ 2,381</u>	<u>\$ 2,464</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 16	\$ 685	\$ 701	\$ 713	\$ 769	\$ 0	\$ 0	\$ (0)
So Cal Gas	22	766	794	891	880	-	-	-
<b>Subtotal - Utility</b>	<u>38</u>	<u>1,451</u>	<u>1,495</u>	<u>1,604</u>	<u>1,649</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	293	913	470	(38)	320	77	80	83
<b>Total Direct Assignments</b>	<u>\$ 331</u>	<u>\$ 2,364</u>	<u>\$ 1,965</u>	<u>\$ 1,566</u>	<u>\$ 1,969</u>	<u>\$ 77</u>	<u>\$ 80</u>	<u>\$ 83</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 591	\$ 99	\$ 68	\$ 31	\$ 24	\$ 859	\$ 890	\$ 922
So Cal Gas	725	116	84	36	29	1,067	1,105	1,144
<b>Subtotal - Utility</b>	<u>1,316</u>	<u>215</u>	<u>152</u>	<u>67</u>	<u>53</u>	<u>1,926</u>	<u>1,995</u>	<u>2,066</u>
Global/Retained	125	22	22	6	2	297	306	315
<b>Total Allocations</b>	<u>\$ 1,441</u>	<u>\$ 237</u>	<u>\$ 174</u>	<u>\$ 73</u>	<u>\$ 55</u>	<u>\$ 2,223</u>	<u>\$ 2,301</u>	<u>\$ 2,381</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 607	\$ 784	\$ 769	\$ 744	\$ 793	\$ 859	\$ 890	\$ 922
So Cal Gas	747	882	878	927	909	1,067	1,105	1,144
<b>Subtotal - Utility</b>	<u>1,354</u>	<u>1,666</u>	<u>1,647</u>	<u>1,671</u>	<u>1,702</u>	<u>1,926</u>	<u>1,995</u>	<u>2,066</u>
Global/Retained	418	935	492	(32)	322	374	386	398
<b>Total Billed Costs</b>	<u>\$ 1,772</u>	<u>\$ 2,601</u>	<u>\$ 2,139</u>	<u>\$ 1,639</u>	<u>\$ 2,024</u>	<u>\$ 2,300</u>	<u>\$ 2,381</u>	<u>\$ 2,464</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-5 Workers Comp

Witness: Maury de Bont

Cost Center: 1100-0429-LIAB INS - EXCESS WORKERS

Workpaper: B-5.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,466	1,756	1,723	1,724	1,742	2,000	2,070	2,142
<b>Total Costs</b>	<u>\$ 1,466</u>	<u>\$ 1,756</u>	<u>\$ 1,723</u>	<u>\$ 1,724</u>	<u>\$ 1,742</u>	<u>\$ 2,000</u>	<u>\$ 2,070</u>	<u>\$ 2,142</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 16	\$ 685	\$ 701	\$ 712	\$ 768	\$ 0	\$ 0	\$ (0)
So Cal Gas	21	766	794	891	879	-	-	-
<b>Subtotal - Utility</b>	<u>37</u>	<u>1,451</u>	<u>1,495</u>	<u>1,603</u>	<u>1,647</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	2	74	66	50	39	-	(1)	(1)
<b>Total Direct Assignments</b>	<u>\$ 39</u>	<u>\$ 1,525</u>	<u>\$ 1,561</u>	<u>\$ 1,653</u>	<u>\$ 1,686</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 591	\$ 99	\$ 68	\$ 31	\$ 24	\$ 858	\$ 889	\$ 921
So Cal Gas	725	116	84	36	29	1,067	1,105	1,144
<b>Subtotal - Utility</b>	<u>1,316</u>	<u>215</u>	<u>152</u>	<u>67</u>	<u>53</u>	<u>1,925</u>	<u>1,994</u>	<u>2,065</u>
Global/Retained	111	16	10	4	3	75	77	78
<b>Total Allocations</b>	<u>\$ 1,427</u>	<u>\$ 231</u>	<u>\$ 162</u>	<u>\$ 71</u>	<u>\$ 56</u>	<u>\$ 2,000</u>	<u>\$ 2,071</u>	<u>\$ 2,143</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 607	\$ 784	\$ 769	\$ 743	\$ 792	\$ 858	\$ 889	\$ 921
So Cal Gas	746	882	878	927	908	1,067	1,105	1,144
<b>Subtotal - Utility</b>	<u>1,353</u>	<u>1,666</u>	<u>1,647</u>	<u>1,670</u>	<u>1,700</u>	<u>1,925</u>	<u>1,994</u>	<u>2,065</u>
Global/Retained	113	90	76	54	42	75	76	77
<b>Total Billed Costs</b>	<u>\$ 1,466</u>	<u>\$ 1,756</u>	<u>\$ 1,723</u>	<u>\$ 1,724</u>	<u>\$ 1,742</u>	<u>\$ 2,000</u>	<u>\$ 2,070</u>	<u>\$ 2,142</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-5 Workers Comp  
**Cost Center:** 1100-0429-LIAB INS - EXCESS WORKERS  
**Workpaper:** B-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 792	\$ 908	\$ 42	\$ 1,742	-
2010 actual premiums escalated by 3.5% per year for market pressures.	150	172	78	400	
Change in Allocation 2009-2012	(21)	63	(42)	-	
Total Change from 2009	\$ 129	\$ 235	\$ 36	\$ 400	-
<b>2012 - TEST YEAR</b>	<b>\$ 921</b>	<b>\$ 1,144</b>	<b>\$ 78</b>	<b>\$ 2,142</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Causal - Excess Workers Comp	42.99%	53.37%	3.63%	100.00%	
Allocations	\$ 921	\$ 1,144	\$ 78	\$ 2,142	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 921</b>	<b>\$ 1,144</b>	<b>\$ 78</b>	<b>\$ 2,142</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-5 Workers Comp

Witness: Maury de Bont

Cost Center: 1100-0439-LIAB INS - GLOBAL WORKERS

Workpaper: B-5.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	306	845	417	(85)	282	300	311	321
<b>Total Costs</b>	<u>\$ 306</u>	<u>\$ 845</u>	<u>\$ 417</u>	<u>\$ (85)</u>	<u>\$ 282</u>	<u>\$ 300</u>	<u>\$ 311</u>	<u>\$ 321</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ 2	\$ 0	\$ (0)	\$ (0)
So Cal Gas	-	-	-	-	1	-	-	-
<b>Subtotal - Utility</b>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	292	839	405	(87)	281	77	80	82
<b>Total Direct Assignments</b>	<u>\$ 291</u>	<u>\$ 839</u>	<u>\$ 405</u>	<u>\$ (87)</u>	<u>\$ 284</u>	<u>\$ 77</u>	<u>\$ 80</u>	<u>\$ 82</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 1	\$ 1	\$ 1
So Cal Gas	0	0	0	0	(0)	0	0	0
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>
Global/Retained	15	6	12	2	(2)	222	230	238
<b>Total Allocations</b>	<u>\$ 15</u>	<u>\$ 6</u>	<u>\$ 12</u>	<u>\$ 2</u>	<u>\$ (2)</u>	<u>\$ 223</u>	<u>\$ 231</u>	<u>\$ 239</u>
<b>BILLED COSTS</b>								
SDG&E	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 2	\$ 1	\$ 1	\$ 1
So Cal Gas	0	0	0	0	1	0	0	0
<b>Subtotal - Utility</b>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>1</u>	<u>1</u>	<u>1</u>
Global/Retained	307	845	417	(85)	279	299	310	320
<b>Total Billed Costs</b>	<u>\$ 306</u>	<u>\$ 845</u>	<u>\$ 417</u>	<u>\$ (85)</u>	<u>\$ 282</u>	<u>\$ 300</u>	<u>\$ 311</u>	<u>\$ 321</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-5 Workers Comp  
**Cost Center:** 1100-0439-LIAB INS - GLOBAL WORKERS  
**Workpaper:** B-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 2	\$ 1	\$ 280	\$ 282	-
2010 actual premiums escalated by 3.5% per year for growth in labor base as well as market pressures.	-	-	39	39	
Change in Allocation 2009-2012	(1)	(0)	1	-	
Total Change from 2009	\$ (1)	\$ (0)	\$ 40	\$ 39	-
<b>2012 - TEST YEAR</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 320</b>	<b>\$ 321</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Causal - Non Calif Workers Comp	0.45%	0.10%	99.46%	100.00%	
Allocations	\$ 1	\$ 0	\$ 238	\$ 239	
Direct Assignments	-	-	82	82	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 320</b>	<b>\$ 321</b>	
Direct Assignment Details					
Separate policy for Mobile Gas	-	-	82	82	
	\$ -	\$ -	\$ 82	\$ 82	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B Liability  
 Cost Center: B-6 SONGS Liability  
 Workpaper: B-6 Esc

Witness: Maury de Bont

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	567	308	845	462	397	772	799	827
<b>Total Costs</b>	<u>\$ 567</u>	<u>\$ 308</u>	<u>\$ 845</u>	<u>\$ 462</u>	<u>\$ 397</u>	<u>\$ 772</u>	<u>\$ 799</u>	<u>\$ 827</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 580	\$ 308	\$ 780	\$ 527	\$ 397	\$ 431	\$ 446	\$ 462
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>580</u>	<u>308</u>	<u>780</u>	<u>527</u>	<u>397</u>	<u>431</u>	<u>446</u>	<u>462</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 580</u>	<u>\$ 308</u>	<u>\$ 780</u>	<u>\$ 527</u>	<u>\$ 397</u>	<u>\$ 431</u>	<u>\$ 446</u>	<u>\$ 462</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ (13)	\$ -	\$ 65	\$ (65)	\$ -	\$ 341	\$ 353	\$ 365
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>(13)</u>	<u>-</u>	<u>65</u>	<u>(65)</u>	<u>-</u>	<u>341</u>	<u>353</u>	<u>365</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ (13)</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ (65)</u>	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ 353</u>	<u>\$ 365</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 567	\$ 308	\$ 845	\$ 462	\$ 397	\$ 772	\$ 799	\$ 827
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>567</u>	<u>308</u>	<u>845</u>	<u>462</u>	<u>397</u>	<u>772</u>	<u>799</u>	<u>827</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 567</u>	<u>\$ 308</u>	<u>\$ 845</u>	<u>\$ 462</u>	<u>\$ 397</u>	<u>\$ 772</u>	<u>\$ 799</u>	<u>\$ 827</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-6 SONGS Liability

Witness: Maury de Bont

Cost Center: 1100-0425-LIAB INS - SONGS NUCLEAR

Workpaper: B-6.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	274	298	299	230	356	431	446	462
<b>Total Costs</b>	<u>\$ 274</u>	<u>\$ 298</u>	<u>\$ 299</u>	<u>\$ 230</u>	<u>\$ 356</u>	<u>\$ 431</u>	<u>\$ 446</u>	<u>\$ 462</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 274	\$ 298	\$ 299	\$ 230	\$ 356	\$ 431	\$ 446	\$ 462
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>274</u>	<u>298</u>	<u>299</u>	<u>230</u>	<u>356</u>	<u>431</u>	<u>446</u>	<u>462</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 274</u>	<u>\$ 298</u>	<u>\$ 299</u>	<u>\$ 230</u>	<u>\$ 356</u>	<u>\$ 431</u>	<u>\$ 446</u>	<u>\$ 462</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 274	\$ 298	\$ 299	\$ 230	\$ 356	\$ 431	\$ 446	\$ 462
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>274</u>	<u>298</u>	<u>299</u>	<u>230</u>	<u>356</u>	<u>431</u>	<u>446</u>	<u>462</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 274</u>	<u>\$ 298</u>	<u>\$ 299</u>	<u>\$ 230</u>	<u>\$ 356</u>	<u>\$ 431</u>	<u>\$ 446</u>	<u>\$ 462</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

**Division:** B Liability  
**Dept:** B-6 SONGS Liability  
**Cost Center:** 1100-0425-LIAB INS - SONGS NUCLEAR  
**Workpaper:** B-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 356	\$ -	\$ -	\$ 356	-
2010 actual premiums escalated by 3.5% per year for market pressures.	106	-	-	106	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 106	\$ -	\$ -	\$ 106	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 462</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 462</u></b>	<b><u>-</u></b>
<b>2012 ALLOCATION METHOD</b>					
Direct - SDG&E	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	
Allocations	\$ 462	\$ -	\$ -	\$ 462	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 462</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 462</u></b>	



**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-6 SONGS Liability

Witness: Maury de Bont

Cost Center: 1100-0426-LIAB INS - SONGS MESA

Workpaper: B-6.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	293	10	546	232	41	341	353	365
<b>Total Costs</b>	<u>\$ 293</u>	<u>\$ 10</u>	<u>\$ 546</u>	<u>\$ 232</u>	<u>\$ 41</u>	<u>\$ 341</u>	<u>\$ 353</u>	<u>\$ 365</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 306	\$ 10	\$ 481	\$ 297	\$ 41	\$ -	\$ 0	\$ (0)
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>306</u>	<u>10</u>	<u>481</u>	<u>297</u>	<u>41</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 306</u>	<u>\$ 10</u>	<u>\$ 481</u>	<u>\$ 297</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ (13)	\$ -	\$ 65	\$ (65)	\$ -	\$ 341	\$ 353	\$ 365
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>(13)</u>	<u>-</u>	<u>65</u>	<u>(65)</u>	<u>-</u>	<u>341</u>	<u>353</u>	<u>365</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ (13)</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ (65)</u>	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ 353</u>	<u>\$ 365</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 293	\$ 10	\$ 546	\$ 232	\$ 41	\$ 341	\$ 353	\$ 365
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>293</u>	<u>10</u>	<u>546</u>	<u>232</u>	<u>41</u>	<u>341</u>	<u>353</u>	<u>365</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 293</u>	<u>\$ 10</u>	<u>\$ 546</u>	<u>\$ 232</u>	<u>\$ 41</u>	<u>\$ 341</u>	<u>\$ 353</u>	<u>\$ 365</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-6 SONGS Liability  
**Cost Center:** 1100-0426-LIAB INS - SONGS MESA  
**Workpaper:** B-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 41	\$ -	\$ -	\$ 41	-
2010 actual premiums escalated by 3.5% per year for market pressures.	324	-	-	324	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 324	\$ -	\$ -	\$ 324	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 365</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 365</u></b>	<b><u>-</u></b>
<b>2012 ALLOCATION METHOD</b>					
Direct - SDG&E	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	
Allocations	\$ 365	\$ -	\$ -	\$ 365	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 365</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 365</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B Liability  
 Cost Center: B-7 Other Liability  
 Workpaper: B-7 Esc

Witness: Maury de Bont

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	716	306	225	1,694	951	940	973	1,007
<b>Total Costs</b>	<u>\$ 716</u>	<u>\$ 306</u>	<u>\$ 225</u>	<u>\$ 1,694</u>	<u>\$ 951</u>	<u>\$ 940</u>	<u>\$ 973</u>	<u>\$ 1,007</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 23	\$ 30	\$ 30	\$ 15	\$ 17	\$ (0)	\$ (0)	\$ (0)
So Cal Gas	14	15	14	15	3	-	-	-
<b>Subtotal - Utility</b>	<u>37</u>	<u>45</u>	<u>44</u>	<u>30</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	496	160	81	1,401	817	632	654	678
<b>Total Direct Assignments</b>	<u>\$ 533</u>	<u>\$ 205</u>	<u>\$ 125</u>	<u>\$ 1,431</u>	<u>\$ 837</u>	<u>\$ 632</u>	<u>\$ 654</u>	<u>\$ 678</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 57	\$ 26	\$ 25	\$ 93	\$ 34	\$ 52	\$ 55	\$ 59
So Cal Gas	69	31	30	108	39	45	47	48
<b>Subtotal - Utility</b>	<u>126</u>	<u>57</u>	<u>55</u>	<u>201</u>	<u>73</u>	<u>97</u>	<u>102</u>	<u>107</u>
Global/Retained	57	44	45	62	41	211	217	222
<b>Total Allocations</b>	<u>\$ 183</u>	<u>\$ 101</u>	<u>\$ 100</u>	<u>\$ 263</u>	<u>\$ 114</u>	<u>\$ 308</u>	<u>\$ 319</u>	<u>\$ 329</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 80	\$ 56	\$ 55	\$ 108	\$ 51	\$ 52	\$ 55	\$ 59
So Cal Gas	83	46	44	123	42	45	47	48
<b>Subtotal - Utility</b>	<u>163</u>	<u>102</u>	<u>99</u>	<u>231</u>	<u>93</u>	<u>97</u>	<u>102</u>	<u>107</u>
Global/Retained	553	204	126	1,463	858	843	871	900
<b>Total Billed Costs</b>	<u>\$ 716</u>	<u>\$ 306</u>	<u>\$ 225</u>	<u>\$ 1,694</u>	<u>\$ 951</u>	<u>\$ 940</u>	<u>\$ 973</u>	<u>\$ 1,007</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0435-LIAB INS - YUMA 500 KV

Workpaper: B-7.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	9	15	15	0	15	10	10	11
<b>Total Costs</b>	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 11</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 9	\$ 15	\$ 15	\$ -	\$ 15	\$ -	\$ (0)	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>9</u>	<u>15</u>	<u>15</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ 11
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>	<u>11</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 11</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 9	\$ 15	\$ 15	\$ 0	\$ 15	\$ 10	\$ 10	\$ 11
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>9</u>	<u>15</u>	<u>15</u>	<u>-</u>	<u>15</u>	<u>10</u>	<u>10</u>	<u>11</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 11</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0435-LIAB INS - YUMA 500 KV  
**Workpaper:** B-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 15	\$ -	\$ -	\$ 15	-
2010 actual premiums escalated by 3.5% per year for market pressures. 2010 was lower than 2009 due to general market and utility specific market conditions.	(4)	-	-	(4)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (4)	\$ -	\$ -	\$ (4)	-
<b>2012 - TEST YEAR</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Direct - SDG&E	100.00%	0.00%	0.00%	100.00%	
Allocations	\$ 11	\$ -	\$ -	\$ 11	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0433-LIAB INS - GROUP EXECUTIV

Workpaper: B-7.2 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	84	67	67	150	76	88	91	94
<b>Total Costs</b>	<u>\$ 84</u>	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 150</u>	<u>\$ 76</u>	<u>\$ 88</u>	<u>\$ 91</u>	<u>\$ 94</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	-	(1)	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 29	\$ 23	\$ 24	\$ 59	\$ 29	\$ 34	\$ 36	\$ 39
So Cal Gas	35	29	28	69	33	36	38	39
<b>Subtotal - Utility</b>	<u>64</u>	<u>52</u>	<u>52</u>	<u>128</u>	<u>62</u>	<u>70</u>	<u>74</u>	<u>78</u>
Global/Retained	19	15	16	22	14	18	17	16
<b>Total Allocations</b>	<u>\$ 83</u>	<u>\$ 67</u>	<u>\$ 68</u>	<u>\$ 150</u>	<u>\$ 76</u>	<u>\$ 88</u>	<u>\$ 91</u>	<u>\$ 94</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 29	\$ 23	\$ 24	\$ 59	\$ 29	\$ 34	\$ 36	\$ 39
So Cal Gas	35	29	28	69	33	36	38	39
<b>Subtotal - Utility</b>	<u>64</u>	<u>52</u>	<u>52</u>	<u>128</u>	<u>62</u>	<u>70</u>	<u>74</u>	<u>78</u>
Global/Retained	20	15	15	22	14	18	17	16
<b>Total Billed Costs</b>	<u>\$ 84</u>	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ 150</u>	<u>\$ 76</u>	<u>\$ 88</u>	<u>\$ 91</u>	<u>\$ 94</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0433-LIAB INS - GROUP EXECUTIV  
**Workpaper:** B-7.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 29	\$ 33	\$ 14	\$ 76	-
2010 actual premiums escalated by 3.5% per year for market pressures.	8	8	3	18	
Change in Allocation 2009-2012	<u>2</u>	<u>(2)</u>	<u>(1)</u>	<u>0</u>	
Total Change from 2009	\$ 10	\$ 6	\$ 2	\$ 18	-
<b>2012 - TEST YEAR</b>	<u><u>\$ 39</u></u>	<u><u>\$ 39</u></u>	<u><u>\$ 16</u></u>	<u><u>\$ 94</u></u>	<u><u>-</u></u>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ 39	\$ 39	\$ 16	\$ 94	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2012 ALLOCATIONS</b>	<u><u>\$ 39</u></u>	<u><u>\$ 39</u></u>	<u><u>\$ 16</u></u>	<u><u>\$ 94</u></u>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0430-LIAB INS - AUTO

Workpaper: B-7.3 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	169	165	140	66	283	210	217	225
<b>Total Costs</b>	<u>\$ 169</u>	<u>\$ 165</u>	<u>\$ 140</u>	<u>\$ 66</u>	<u>\$ 283</u>	<u>\$ 210</u>	<u>\$ 217</u>	<u>\$ 225</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 12	\$ 13	\$ 13	\$ 12	\$ (0)	\$ (0)	\$ 0	\$ (0)
So Cal Gas	13	14	14	15	3	-	-	-
<b>Subtotal - Utility</b>	<u>25</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	121	107	82	5	243	-	(1)	1
<b>Total Direct Assignments</b>	<u>\$ 146</u>	<u>\$ 134</u>	<u>\$ 109</u>	<u>\$ 32</u>	<u>\$ 246</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 1</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2	\$ 2	\$ 1	\$ 3	\$ 5	\$ 8	\$ 9	\$ 9
So Cal Gas	2	2	2	3	6	9	9	9
<b>Subtotal - Utility</b>	<u>4</u>	<u>4</u>	<u>3</u>	<u>6</u>	<u>11</u>	<u>17</u>	<u>18</u>	<u>18</u>
Global/Retained	19	27	28	28	26	193	200	206
<b>Total Allocations</b>	<u>\$ 23</u>	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ 34</u>	<u>\$ 37</u>	<u>\$ 210</u>	<u>\$ 218</u>	<u>\$ 224</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 14	\$ 15	\$ 14	\$ 15	\$ 5	\$ 8	\$ 9	\$ 9
So Cal Gas	15	16	16	18	9	9	9	9
<b>Subtotal - Utility</b>	<u>29</u>	<u>31</u>	<u>30</u>	<u>33</u>	<u>14</u>	<u>17</u>	<u>18</u>	<u>18</u>
Global/Retained	140	134	110	33	269	193	199	207
<b>Total Billed Costs</b>	<u>\$ 169</u>	<u>\$ 165</u>	<u>\$ 140</u>	<u>\$ 66</u>	<u>\$ 283</u>	<u>\$ 210</u>	<u>\$ 217</u>	<u>\$ 225</u>



**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0430-LIAB INS - AUTO  
**Workpaper:** B-7.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 5	\$ 9	\$ 269	\$ 283	-
3.5% per year annual escalation for market pressures offset by rate reduction per vehicle.	-	-	(57)	(57)	
Change in Allocation 2009-2012	4	1	(5)	(0)	
Total Change from 2009	\$ 4	\$ 1	\$ (62)	\$ (58)	-
<b>2012 - TEST YEAR</b>	<b>\$ 9</b>	<b>\$ 9</b>	<b>\$ 206</b>	<b>\$ 225</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Causal - Vehicle Ins	4.15%	4.15%	91.69%	100.00%	
Allocations	\$ 9	\$ 9	\$ 206	\$ 225	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 9</b>	<b>\$ 9</b>	<b>\$ 206</b>	<b>\$ 225</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0437-LIAB INS - PROF LIABILITY

Workpaper: B-7.4 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	378	57	4	3	3	-	-	-
<b>Total Costs</b>	<u>\$ 378</u>	<u>\$ 57</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	376	54	1	1	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ 377</u>	<u>\$ 56</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	1	1	-	1	-	-	-
<b>Total Allocations</b>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	0	0	0	0	0	-	-	-
<b>Subtotal - Utility</b>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	377	55	2	1	1	-	-	-
<b>Total Billed Costs</b>	<u>\$ 378</u>	<u>\$ 57</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0437-LIAB INS - PROF LIABILITY  
**Workpaper:** B-7.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 2	\$ 0	\$ 1	\$ 3	-
Discontinued coverage in 2010.	(2)	(0)	(1)	(3)	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ (2)	\$ (0)	\$ (1)	\$ (3)	-
<b>2012 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
Direct - Commodities JV	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Sempra Energy Corporate Center  
Test Year 2012 General Rate Case  
Summary of Results**

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0431-LIAB INS - EMPLOYMENT PRA

Workpaper: B-7.5 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	77	2	-	80	-	-	-	-
<b>Total Costs</b>	<u>\$ 77</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ 0	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	1	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 27	\$ 1	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -
So Cal Gas	32	1	-	36	-	-	-	-
<b>Subtotal - Utility</b>	<u>59</u>	<u>2</u>	<u>-</u>	<u>67</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	18	0	-	12	-	-	-	-
<b>Total Allocations</b>	<u>\$ 77</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 27	\$ 1	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -
So Cal Gas	32	1	-	36	-	-	-	-
<b>Subtotal - Utility</b>	<u>59</u>	<u>2</u>	<u>-</u>	<u>67</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	18	-	-	13	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ 77</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0431-LIAB INS - EMPLOYMENT PRA  
**Workpaper:** B-7.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ -	\$ -	-
No activity during GRC period	-	-	-	-	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ -	\$ -	-
<b>2012 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	<u>41.54%</u>	<u>41.52%</u>	<u>16.94%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0441-LIAB INS - TERMINAL OPERA

Workpaper: B-7.6 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	173	152	152	157	163
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173</u>	<u>\$ 152</u>	<u>\$ 152</u>	<u>\$ 157</u>	<u>\$ 163</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	173	152	152	157	163
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173</u>	<u>\$ 152</u>	<u>\$ 152</u>	<u>\$ 157</u>	<u>\$ 163</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	0	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	173	152	152	157	163
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173</u>	<u>\$ 152</u>	<u>\$ 152</u>	<u>\$ 157</u>	<u>\$ 163</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0441-LIAB INS - TERMINAL OPERA  
**Workpaper:** B-7.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ 152	\$ 152	-
2010 actual premiums escalated by 3.5% per year for market pressures.	-	-	11	11	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ 11	\$ 11	-
<b>2012 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163</u>	<u>\$ 163</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
Direct - LNG	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ 163	\$ 163	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163</u>	<u>\$ 163</u>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0442-LIAB INS - PROTECTION & INDEM

Workpaper: B-7.7 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	89	31	30	31	32
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 31</u>	<u>\$ 30</u>	<u>\$ 31</u>	<u>\$ 32</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	89	31	30	31	32
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 31</u>	<u>\$ 30</u>	<u>\$ 31</u>	<u>\$ 32</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	-	-	-	89	31	30	31	32
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 31</u>	<u>\$ 30</u>	<u>\$ 31</u>	<u>\$ 32</u>



# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0442-LIAB INS - PROTECTION & INDEM  
**Workpaper:** B-7.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ 31	\$ 31	-
2010 actual premiums escalated by 3.5% per year for market pressures.	-	-	1	1	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ 1	\$ 1	-
<b>2012 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 32</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
Direct - LNG	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ 32	\$ 32	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 32</u>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0443-LIAB INS - POLLUTION

Workpaper: B-7.8 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	1,133	-	-	-	-
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	1,133	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	1,133	-	-	-	-
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0443-LIAB INS - POLLUTION  
**Workpaper:** B-7.8 Recon

<b>EVALUATION OF CHANGE</b>	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ -	\$ -	-
<span style="border: 1px solid black; padding: 2px;">No activity during GRC period</span>	-	-	-	-	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ -	\$ -	-
<b>2012 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<b>2012 ALLOCATION METHOD</b>					
<span style="border: 1px solid black; padding: 2px;">Direct - Pipelines &amp; Storage</span>	<u>0.00%</u>	<u>0.00%</u>	<u>100.00%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: B-7 Other Liability

Witness: Maury de Bont

Cost Center: 1100-0444-LIAB INS - GENERAL

Workpaper: B-7.9 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	392	450	466	482
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392</u>	<u>\$ 450</u>	<u>\$ 466</u>	<u>\$ 482</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	392	450	466	482
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392</u>	<u>\$ 450</u>	<u>\$ 466</u>	<u>\$ 482</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	-	-	-	-	-	-	-	-
Global/Retained	-	-	-	-	392	450	466	482
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392</u>	<u>\$ 450</u>	<u>\$ 466</u>	<u>\$ 482</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

**Division:** B Liability  
**Dept:** B-7 Other Liability  
**Cost Center:** 1100-0444-LIAB INS - GENERAL  
**Workpaper:** B-7.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ -	\$ -	\$ 392	\$ 392	-
2010 actual premiums escalated by 3.5% per year for market pressures.	-	-	90	90	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ -	\$ -	\$ 90	\$ 90	-
<b>2012 - TEST YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 482</b>	<b>\$ 482</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Direct - Mobile	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ 482	\$ 482	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 482</b>	<b>\$ 482</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: B-8 Broker Fees

Witness: Maury de Bont

Cost Center: 1100-0436-LIAB INS - BROKER FEES

Workpaper: B-8.1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	288	363	468	490	577	700	700	700
<b>Total Costs</b>	<u>\$ 288</u>	<u>\$ 363</u>	<u>\$ 468</u>	<u>\$ 490</u>	<u>\$ 577</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 6	\$ (0)	\$ (0)	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	(1)	16	20	-	(1)	-	-	(1)
<b>Total Direct Assignments</b>	<u>\$ (1)</u>	<u>\$ 16</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 100	\$ 120	\$ 158	\$ 193	\$ 219	\$ 272	\$ 279	\$ 291
So Cal Gas	122	149	186	224	249	288	290	291
<b>Subtotal - Utility</b>	<u>222</u>	<u>269</u>	<u>344</u>	<u>417</u>	<u>468</u>	<u>560</u>	<u>569</u>	<u>582</u>
Global/Retained	67	78	104	73	104	140	131	119
<b>Total Allocations</b>	<u>\$ 289</u>	<u>\$ 347</u>	<u>\$ 448</u>	<u>\$ 490</u>	<u>\$ 572</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 701</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 100	\$ 120	\$ 158	\$ 193	\$ 225	\$ 272	\$ 279	\$ 291
So Cal Gas	122	149	186	224	249	288	290	291
<b>Subtotal - Utility</b>	<u>222</u>	<u>269</u>	<u>344</u>	<u>417</u>	<u>474</u>	<u>560</u>	<u>569</u>	<u>582</u>
Global/Retained	66	94	124	73	103	140	131	118
<b>Total Billed Costs</b>	<u>\$ 288</u>	<u>\$ 363</u>	<u>\$ 468</u>	<u>\$ 490</u>	<u>\$ 577</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>

# Sempra Energy Corporate Center

## Allocation Reconciliation

### Test Year 2012 General Rate Case

FY2009 \$ - 000's

**Division:** B Liability  
**Dept:** B-8 Broker Fees  
**Cost Center:** 1100-0436-LIAB INS - BROKER FEES  
**Workpaper:** B-8.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2009 - BASE YEAR</b>	\$ 225	\$ 249	\$ 104	\$ 577	-
Increase in fees granted in 2010. No further increases are forecasted.	51	51	21	123	
Change in Allocation 2009-2012	15	(9)	(6)	-	
Total Change from 2009	\$ 66	\$ 42	\$ 15	\$ 123	-
<b>2012 - TEST YEAR</b>	<b><u>\$ 291</u></b>	<b><u>\$ 291</u></b>	<b><u>\$ 119</u></b>	<b><u>\$ 700</u></b>	<b><u>-</u></b>
<b>2012 ALLOCATION METHOD</b>					
Multi-Factor Basic	41.54%	41.52%	16.94%	100.00%	
Allocations	\$ 291	\$ 291	\$ 119	\$ 700	
Direct Assignments	-	-	-	-	
<b>TOTAL 2012 ALLOCATIONS</b>	<b><u>\$ 291</u></b>	<b><u>\$ 291</u></b>	<b><u>\$ 119</u></b>	<b><u>\$ 700</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**  
*(Forecast in Escalated \$000's)*

Department: C Surety Bonds

Witness: Maury de Bont

Cost Center: 1100-0440-INS - SURETY BONDS

Workpaper: C-1 Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	594	283	348	139	1,047	1,084	1,122	1,162
<b>Total Costs</b>	<u>\$ 594</u>	<u>\$ 283</u>	<u>\$ 348</u>	<u>\$ 139</u>	<u>\$ 1,047</u>	<u>\$ 1,084</u>	<u>\$ 1,122</u>	<u>\$ 1,162</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 29	\$ 44	\$ 89	\$ 40	\$ 788	\$ 797	\$ 825	\$ 854
So Cal Gas	24	9	17	34	231	240	248	257
<b>Subtotal - Utility</b>	<u>53</u>	<u>53</u>	<u>106</u>	<u>74</u>	<u>1,019</u>	<u>1,037</u>	<u>1,073</u>	<u>1,111</u>
Global/Retained	540	230	235	65	28	47	49	51
<b>Total Direct Assignments</b>	<u>\$ 593</u>	<u>\$ 283</u>	<u>\$ 341</u>	<u>\$ 139</u>	<u>\$ 1,047</u>	<u>\$ 1,084</u>	<u>\$ 1,122</u>	<u>\$ 1,162</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utility</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Global/Retained	1	0	7	0	-	-	-	-
<b>Total Allocations</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 29	\$ 44	\$ 89	\$ 40	\$ 788	\$ 797	\$ 825	\$ 854
So Cal Gas	24	9	17	34	231	240	248	257
<b>Subtotal - Utility</b>	<u>53</u>	<u>53</u>	<u>106</u>	<u>74</u>	<u>1,019</u>	<u>1,037</u>	<u>1,073</u>	<u>1,111</u>
Global/Retained	541	230	242	65	28	47	49	51
<b>Total Billed Costs</b>	<u>\$ 594</u>	<u>\$ 283</u>	<u>\$ 348</u>	<u>\$ 139</u>	<u>\$ 1,047</u>	<u>\$ 1,084</u>	<u>\$ 1,122</u>	<u>\$ 1,162</u>



**Sempra Energy Corporate Center**  
**Allocation Reconciliation**  
**Test Year 2012 General Rate Case**  
*FY2009 \$ - 000's*

**Division:** III INSURANCE  
**Dept:** C Surety Bonds  
**Cost Center:** 1100-0440-INS - SURETY BONDS  
**Workpaper:** C-1 Recon

<b>EVALUATION OF CHANGE</b>	<b>SDGE</b>	<b>SoCal Gas</b>	<b>Global/ Retained</b>	<b>TOTAL</b>	<b>FTE's</b>
<b>2009 - BASE YEAR</b>	\$ 788	\$ 231	\$ 28	\$ 1,047	-
2010 actual premiums escalated by 3.5% per year for market pressures.	67	26	22	115	
Change in Allocation 2009-2012	-	-	-	-	
Total Change from 2009	\$ 67	\$ 26	\$ 22	\$ 115	-
<b>2012 - TEST YEAR</b>	<b>\$ 854</b>	<b>\$ 257</b>	<b>\$ 50</b>	<b>\$ 1,162</b>	<b>-</b>
<b>2012 ALLOCATION METHOD</b>					
Retained	0.00%	0.00%	100.00%	100.00%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	854	257	50	1,162	
<b>TOTAL 2012 ALLOCATIONS</b>	<b>\$ 854</b>	<b>\$ 257</b>	<b>\$ 50</b>	<b>\$ 1,162</b>	

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Results**

(Forecast in Escalated \$000's)

Department: III INSURANCE

Witness: Bruce Folkmann

Cost Center: III INSURANCE

Workpaper: III Esc

	<u>Actuals 2005</u>	<u>Actuals 2006</u>	<u>Actuals 2007</u>	<u>Actuals 2008</u>	<u>Actuals 2009</u>	<u>Forecast 2010</u>	<u>Forecast 2011</u>	<u>Forecast 2012</u>
<b>FTE'S</b>	0	0	0	0	0	0	0	0
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	32,156	39,271	33,031	42,611	84,284	117,476	121,861	126,427
<b>Total Costs</b>	<u>\$ 32,156</u>	<u>\$ 39,271</u>	<u>\$ 33,031</u>	<u>\$ 42,611</u>	<u>\$ 84,284</u>	<u>\$ 117,476</u>	<u>\$ 121,861</u>	<u>\$ 126,427</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 821	\$ 2,681	\$ 1,661	\$ 375	\$ 3,170	\$ 2,181	\$ 2,258	\$ 2,337
So Cal Gas	318	2,650	815	1,044	2,527	347	359	372
<b>Subtotal - Utility</b>	<u>1,138</u>	<u>5,330</u>	<u>2,476</u>	<u>1,419</u>	<u>5,696</u>	<u>2,529</u>	<u>2,617</u>	<u>2,709</u>
Global/Retained	2,132	4,054	878	1,448	6,619	783	810	839
<b>Total Direct Assignments</b>	<u>\$ 3,271</u>	<u>\$ 9,384</u>	<u>\$ 3,355</u>	<u>\$ 2,866</u>	<u>\$ 12,315</u>	<u>\$ 3,311</u>	<u>\$ 3,427</u>	<u>\$ 3,547</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ 8,422	\$ 8,890	\$ 9,384	\$ 15,432	\$ 52,037	\$ 87,953	\$ 91,417	\$ 95,172
So Cal Gas	11,261	11,332	11,401	15,878	12,933	14,230	14,863	15,493
<b>Subtotal - Utility</b>	<u>19,682</u>	<u>20,222</u>	<u>20,784</u>	<u>31,310</u>	<u>64,970</u>	<u>102,184</u>	<u>106,280</u>	<u>110,665</u>
Global/Retained	9,203	9,664	8,892	8,435	6,999	11,981	12,154	12,214
<b>Total Allocations</b>	<u>\$ 28,885</u>	<u>\$ 29,886</u>	<u>\$ 29,677</u>	<u>\$ 39,745</u>	<u>\$ 71,969</u>	<u>\$ 114,165</u>	<u>\$ 118,433</u>	<u>\$ 122,879</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 9,242	\$ 11,571	\$ 11,045	\$ 15,807	\$ 55,207	\$ 90,135	\$ 93,675	\$ 97,509
So Cal Gas	11,579	13,982	12,216	16,922	15,460	14,578	15,222	15,865
<b>Subtotal - Utility</b>	<u>20,821</u>	<u>25,553</u>	<u>23,261</u>	<u>32,729</u>	<u>70,667</u>	<u>104,712</u>	<u>108,897</u>	<u>113,374</u>
Global/Retained	11,335	13,718	9,770	9,882	13,617	12,764	12,964	13,053
<b>Total Billed Costs</b>	<u>\$ 32,156</u>	<u>\$ 39,271</u>	<u>\$ 33,031</u>	<u>\$ 42,611</u>	<u>\$ 84,284</u>	<u>\$ 117,476</u>	<u>\$ 121,861</u>	<u>\$ 126,427</u>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Allocation Change for Utilities**  
*(2009 \$000's)*

Division: Insurance		Witness: Maury de Bont		
Department / Cost Center		SDG&E	SoCal Gas	Change
A-1.1	1100-0403-PROP INS - ALL RISK PRIMARY	15	15	30
<b>A-1</b>	<b>Primary</b>	15	15	30
A-2.1	1100-0404-PROP INS - ALL RISK EXCESS	(71)	(46)	(117)
<b>A-2</b>	<b>Excess</b>	(71)	(46)	(117)
A-3.1	1100-0401-PROP INS - SONGS NUCLEAR	-	-	-
A-3.2	1100-0402-PROP INS - SONGS MESA	-	-	-
<b>A-3</b>	<b>SONGS Property</b>	-	-	-
A-4.1	1100-0405-PROP INS - CRIME	7	(4)	3
<b>A-4</b>	<b>Crime</b>	7	(4)	3
A-5.1	1100-0406-PROP INS - YUMA 500 KV	-	-	-
A-5.2	1100-0410-PROP INS - CONTROL OF WEL	-	-	-
A-5.3	1100-0409-PROP INS - CARGO	-	-	-
A-5.4	1100-0408-PROP INS - FOREIGN PACKAG	-	-	-
<b>A-5</b>	<b>Other Property</b>	-	-	-
A-6.1	1100-0407-PROP INS - BROKER FEES	8	(5)	3
<b>A-6</b>	<b>Broker Fees</b>	8	(5)	3
B-1.1	1100-0428-LIAB INS - EXCESS LIABILI	592	(371)	221
<b>B-1</b>	<b>General Excess</b>	592	(371)	221
B-2.1	1100-0445-LIAB INS - EXCESS FIRE	(0)	0	(0)
B-2.2	1100-0446-WILDFIRE DAMAGE REINSURANCE	-	-	-
<b>B-2</b>	<b>Fire</b>	(0)	0	(0)
B-3.1	1100-0427-LIAB INS - D&O	133	(83)	49
<b>B-3</b>	<b>D&amp;O</b>	133	(83)	49
B-4.1	1100-0432-LIAB INS - FIDUCIARY LIAB	54	(34)	20
<b>B-4</b>	<b>Fiduciary</b>	54	(34)	20
B-5.1	1100-0429-LIAB INS - EXCESS WORKERS	(21)	63	42
B-5.2	1100-0439-LIAB INS - GLOBAL WORKERS	(1)	(0)	(1)
<b>B-5</b>	<b>Workers Comp</b>	(22)	63	41
B-6.1	1100-0425-LIAB INS - SONGS NUCLEAR	-	-	-
B-6.2	1100-0426-LIAB INS - SONGS MESA	-	-	-
<b>B-6</b>	<b>SONGS Liability</b>	-	-	-
B-7.1	1100-0435-LIAB INS - YUMA 500 KV	-	-	-
B-7.2	1100-0433-LIAB INS - GROUP EXECUTIV	2	(2)	1
B-7.3	1100-0430-LIAB INS - AUTO	4	1	5
B-7.4	1100-0437-LIAB INS - PROF LIABILITY	-	-	-
B-7.5	1100-0431-LIAB INS - EMPLOYMENT PRA	-	-	-
B-7.6	1100-0441-LIAB INS - TERMINAL OPERA	-	-	-
B-7.7	1100-0442-LIAB INS - PROTECTION & INDEM	-	-	-
B-7.8	1100-0443-LIAB INS - POLLUTION	-	-	-
B-7.9	1100-0444-LIAB INS - GENERAL	-	-	-
<b>B-7</b>	<b>Other Liability</b>	7	(1)	6
B-8.1	1100-0436-LIAB INS - BROKER FEES	15	(9)	6
<b>B-8</b>	<b>Broker Fees</b>	15	(9)	6
C-1	1100-0440-INS - SURETY BONDS	-	-	-
<b>C</b>	<b>Surety Bonds</b>	-	-	-
Change in Allocation 2009-2012		<b>737</b>	<b>(475)</b>	<b>262</b>

**Sempra Energy Corporate Center  
Test Year 2012 General Rate Case  
Summary of Allocation for Utilities  
(Escalated \$000's)**

Division: Insurance

Witness: Maury de Bont

<u>Department / Cost Center</u>		<u>SDG&amp;E</u>	<u>SOCALGAS</u>	<u>TOTAL UTILITIES</u>
A-1	All Risk Primary	\$ 1,476	\$ 1,289	\$ 2,765
A-2	All Risk Excess	2,756	1,718	4,474
A-3	SONGS	1,020	-	1,020
A-4	Crime	73	73	147
A-5	Other Property	1	115	116
A-6	Broker Fees	104	104	208
<b>A</b>	<b>Property</b>	<b>5,430</b>	<b>3,299</b>	<b>8,729</b>
B-1	Excess Liability	8,209	8,205	16,413
B-2	Fire	78,444	150	78,594
B-3	D&O	1,758	1,757	3,515
B-4	Fiduciary Liab	715	715	1,430
B-5	Workers Comp	922	1,144	2,066
B-6	SONGS	827	-	827
B-7	Other Liability	59	48	108
B-8	Broker Fees	291	291	581
<b>B</b>	<b>Liability</b>	<b>91,225</b>	<b>12,309</b>	<b>103,534</b>
<b>C</b>	<b>Surety Bonds</b>	<b>854</b>	<b>257</b>	<b>1,111</b>
<b>Total Allocation - 2012 Forecast</b>		<b>\$ 97,509</b>	<b>\$ 15,865</b>	<b>\$ 113,374</b>

**Sempra Energy Corporate Center**  
**Test Year 2012 General Rate Case**  
**Summary of Utility Allocation by FERC Account**  
*(Escalated \$000's)*

Reference: D FERC Recon

Witness: Maury de Bont

<b>SDG&amp;E Allocations - Non-Standard Escalation</b>										
			-----Recorded-----					-----Forecast-----		
			2005 - NSE	2006 - NSE	2007 - NSE	2008 - NSE	2009 - NSE	2010 - NSE	2011 - NSE	2012 - NSE
<b>2100-8953</b>	Property Insurance (non-nuclear)	<b>F924.0</b>	\$ 2,637	\$ 4,967	\$ 3,780	\$ 4,311	\$ 4,388	\$ 3,874	\$ 4,131	\$ 4,410
<b>2100-8954</b>	Property Insurance (nuclear)	<b>F924.1</b>	(869)	(903)	(1,034)	(916)	(360)	952	985	1,020
<b>2100-8955</b>	Excess Liability Insurance (PLPD)	<b>F925.0</b>	3,554	3,780	3,789	8,505	7,112	7,169	7,623	8,209
<b>2100-8956</b>	Excess Workers Compensation Insurance	<b>F925.1</b>	607	784	769	744	793	859	890	922
<b>2100-8957</b>	Other Liability Insurance (non-nuclear)	<b>F925.3</b>	2,747	2,634	2,895	2,701	3,307	3,281	3,456	3,677
<b>2100-8958</b>	Other Liability Insurance (nuclear)	<b>F925.4</b>	567	308	845	462	397	772	799	827
<b>2100-8962</b>	Wildfire Liability Insurance	<b>F925.5</b>	-	-	-	-	39,568	73,228	75,791	78,444
<b>Total</b>			<b>\$ 9,242</b>	<b>\$ 11,571</b>	<b>\$ 11,045</b>	<b>\$ 15,807</b>	<b>\$ 55,207</b>	<b>\$ 90,135</b>	<b>\$ 93,675</b>	<b>\$ 97,509</b>

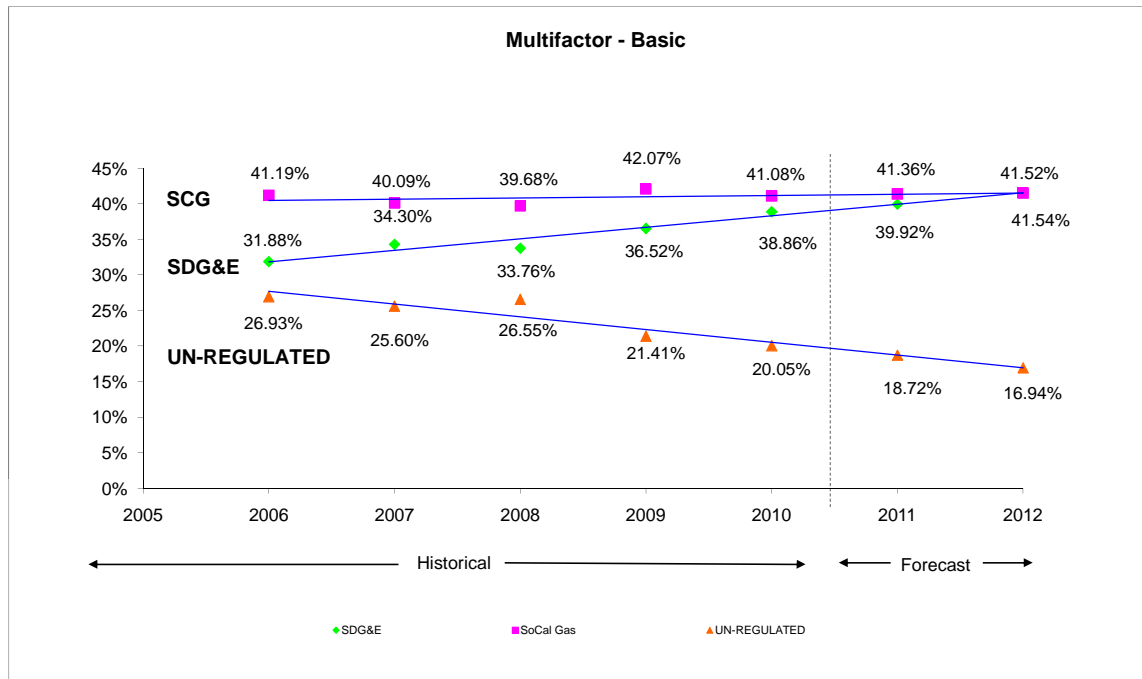
<b>SCG Allocations - Non-Standard Escalation</b>										
			-----Recorded-----					-----Forecast-----		
			2005 - NSE	2006 - NSE	2007 - NSE	2008 - NSE	2009 - NSE	2010 - NSE	2011 - NSE	2012 - NSE
<b>2200-8953</b>	Property Insurance (non-nuclear)	<b>F924.0</b>	\$ 3,213	\$ 5,209	\$ 3,571	\$ 3,001	\$ 3,274	\$ 2,936	\$ 3,111	\$ 3,299
<b>2200-8954</b>	Property Insurance (nuclear)	<b>F924.1</b>	-	-	-	-	-	-	-	-
<b>2200-8955</b>	Excess Liability Insurance (PLPD)	<b>F925.0</b>	4,313	4,691	4,465	9,873	8,210	7,719	8,043	8,355
<b>2200-8956</b>	Excess Workers Compensation Insurance	<b>F925.1</b>	747	882	878	927	909	1,067	1,105	1,144
<b>2200-8957</b>	Other Liability Insurance (non-nuclear)	<b>F925.3</b>	3,306	3,200	3,302	3,121	3,068	2,855	2,964	3,068
<b>2200-8958</b>	Other Liability Insurance (nuclear)	<b>F925.4</b>	-	-	-	-	-	-	-	-
<b>Total</b>			<b>\$ 11,579</b>	<b>\$ 13,982</b>	<b>\$ 12,216</b>	<b>\$ 16,922</b>	<b>\$ 15,460</b>	<b>\$ 14,578</b>	<b>\$ 15,222</b>	<b>\$ 15,865</b>

SEMPRA ENERGY INSURANCE  
ALLOCATION WORKPAPER  
2012 Rate Case

**Multi-Factor Basic**

**NARRATIVE DESCRIPTION OF METHOD:**

Also known as "Four-Factor", this method is used by departments that serve all business units, but for which there is no clear cost driver. The Multi-Factor Basic weights four factors equally for each business unit: Operating Revenues, Operating Expenses, Gross Plant & Investment, and Employees (FTE's). The average of these weightings result in the overall Multi-Factor. The percentage for forecast years have been calculated by statistically projecting historical factors from 2005 - 2009 using the "least square" method.



	Historical					Forecast	
	2006	2007	2008	2009	2010	2011	2012
SDG&E	32%	34%	34%	37%	39%	40%	42%
SoCal Gas	41%	40%	40%	42%	41%	41%	42%
UTILITIES	73%	74%	74%	79%	80%	81%	83%
UN-REGULATED	27%	26%	26%	21%	20%	19%	17%
TOTAL	100%	100%	100%	100%	100%	100%	100%
Data from year	2005	2006	2007	2008	2009	Trend	Trend

(See Next page for factor amounts from each year)

SEMPRA ENERGY INSURANCE  
ALLOCATION WORKPAPER  
2012 Rate Case

**Multi-Factor Basic (Support)**

FACTOR WEIGHT	25.00%		25.00%		25.00%		25.00%		Average of Four Factors
(\$ - 000's)	Operating		Operating		Gross Plant		FTE		Multifactor
	Revenues	Percent	Expenses	Percent	Assets	Percent		Percent	Percent
<b>2006 (from 12/31/2005 data)</b>									
SDG&E	3,235	29.81%	776	22.40%	8,095	41.75%	4,505	33.57%	<b>31.88%</b>
So Cal Gas	4,617	42.54%	1,176	33.94%	7,762	40.03%	6,473	48.23%	<b>41.19%</b>
Unregulated	3,001	27.65%	1,513	43.67%	3,534	18.22%	2,442	18.20%	<b>26.93%</b>
<b>Total</b>	<b>10,853</b>	<b>100.00%</b>	<b>3,465</b>	<b>100.00%</b>	<b>19,391</b>	<b>100.00%</b>	<b>13,420</b>	<b>100.00%</b>	<b>100.00%</b>
<b>2007 (from 12/31/2006 data)</b>									
SDG&E	3,499	32.10%	917	29.07%	8,659	40.91%	4,715	35.13%	<b>34.30%</b>
So Cal Gas	4,181	38.36%	1,070	33.93%	8,148	38.50%	6,655	49.59%	<b>40.09%</b>
Unregulated	3,220	29.54%	1,167	37.00%	4,359	20.59%	2,050	15.28%	<b>25.60%</b>
<b>Total</b>	<b>10,900</b>	<b>100.00%</b>	<b>3,154</b>	<b>100.00%</b>	<b>21,166</b>	<b>100.00%</b>	<b>13,420</b>	<b>100.00%</b>	<b>100.00%</b>
<b>2008 (from 12/31/2007 data)</b>									
SDG&E	3,351	30.98%	962	28.91%	9,446	40.50%	4,732	34.66%	<b>33.76%</b>
So Cal Gas	4,282	39.58%	1,146	34.45%	8,446	36.21%	6,618	48.48%	<b>39.68%</b>
Unregulated	3,184	29.43%	1,219	36.64%	5,432	23.29%	2,301	16.86%	<b>26.55%</b>
<b>Total</b>	<b>10,817</b>	<b>100.00%</b>	<b>3,327</b>	<b>100.00%</b>	<b>23,324</b>	<b>100.00%</b>	<b>13,651</b>	<b>100.00%</b>	<b>100.00%</b>
<b>2009 (from 12/31/2008 data)</b>									
SDG&E	3,819	34.51%	1,071	37.61%	10,259	37.22%	4,788	36.75%	<b>36.52%</b>
So Cal Gas	4,768	43.09%	1,213	42.59%	8,814	31.98%	6,597	50.63%	<b>42.07%</b>
Unregulated	2,479	22.40%	564	19.80%	8,492	30.81%	1,644	12.62%	<b>21.41%</b>
<b>Total</b>	<b>11,066</b>	<b>100.00%</b>	<b>2,848</b>	<b>100.00%</b>	<b>27,565</b>	<b>100.00%</b>	<b>13,029</b>	<b>100.00%</b>	<b>100.00%</b>
<b>2010 (from 12/31/2009 data)</b>									
SDG&E	3,540	40.55%	1,121	40.49%	10,516	36.42%	5,012	37.98%	<b>38.86%</b>
So Cal Gas	3,355	38.44%	1,244	44.93%	9,037	31.30%	6,554	49.67%	<b>41.08%</b>
Unregulated	1,834	21.01%	404	14.58%	9,318	32.27%	1,629	12.35%	<b>20.05%</b>
<b>Total</b>	<b>8,729</b>	<b>100.00%</b>	<b>2,768</b>	<b>100.00%</b>	<b>28,871</b>	<b>100.00%</b>	<b>13,195</b>	<b>100.00%</b>	<b>100.00%</b>

*Note: The Multi-Factor Basic percentages used for 2009 actuals were calculated using November 2008 YTD results, per Sempra's policy and the best available information at the time. Thus, the actual percentages used in 2009 may vary slightly from the calculation above, which used year-end published financials.*

SEMPRA ENERGY SHARED SERVICES  
ALLOCATION WORKPAPER  
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**Causal - Fire Insurance**

**NARRATIVE DESCRIPTION OF METHOD:**

This method allocates costs for Wildfire Liability based on miles of electric overhead line owned by each business unit.

Calculation for 2009 Actual				
		Miles of Electric Overhead Line Owned	CBFIREINS Business Unit Allocations	
SDG&E	A	5,140	(A/E)	99.48%
SoCal Gas	B	18	(B/E)	0.35%
Global	C	9	(C/E)	0.17%
Corp Center	D	-	(D/E)	0.00%
Total	E	5,167		99.83%

Calculation for 2010 Forecast				
		Miles of Electric Overhead Line Owned	CBFIREINS Business Unit Allocations	
SDG&E	A	5,140	(A/E)	99.48%
SoCal Gas	B	18	(B/E)	0.35%
Global	C	9	(C/E)	0.17%
Corp Center	D	-	(D/E)	0.00%
Total	E	5,167		99.83%

Calculation for 2011 Forecast				
		Miles of Electric Overhead Line Owned	CBFIREINS Business Unit Allocations	
SDG&E	A	5,140	(A/E)	99.48%
SoCal Gas	B	18	(B/E)	0.35%
Global	C	9	(C/E)	0.17%
Corp Center	D	-	(D/E)	0.00%
Total	E	5,167		99.83%

Calculation for 2012 Forecast				
		Miles of Electric Overhead Line Owned	CBFIREINS Business Unit Allocations	
SDG&E	A	5,140	(A/E)	99.48%
SoCal Gas	B	18	(B/E)	0.35%
Global	C	9	(C/E)	0.17%
Corp Center	D	-	(D/E)	0.00%
Total	E	5,167		99.83%

**COST CENTERS WHICH USE THIS METHOD:**  
1100-0445-LIAB INS - EXCESS FIRE



SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2012 General Rate Case

**Causal - Primary Property Insurance**

**NARRATIVE DESCRIPTION OF METHOD:**

This method uses the value of business property per business unit as the basis to allocate the cost of property insurance. The property value attributed to Corporate Center is then allocated by Multi-Factor - Basic to result in a blended percentage. In 2010, the insurance carrier assigned values for each BU which include a risk factor, so the method is revised for forecast years.

Calculation for 2009 Actuals							
Business Unit	A Insured Property Values \$ - 000's	B Risk Factor	C Estimated Premium (A X B)	D 2009 MFBASIC Alloc Rate	E Reallocate Parent Share (by column D)	F Allocable Values (C+E)	G CBPROPERTY Business Unit Allocations (by column F)
SDG&E	2,836.9	0.5	1,285.1	38.35%	19.0	1,304.1	32.32%
SoCal Gas	2,877.4	0.3	825.8	43.52%	21.5	847.4	21.00%
Corp. Center	125.0	0.4	49.5	0.00%	(49.5)	-	0.00%
Global	1,701.2	1.1	1,874.7	18.13%	9.0	1,883.7	46.68%
<b>Total</b>	<b>7,540.5</b>		<b>4,035.2</b>	<b>100.00%</b>	<b>-</b>	<b>4,035.2</b>	<b>100.00%</b>

Calculation for 2010 Forecast*							
Business Unit	A Assigned Property Values \$ - 000's	B Risk Factor	C Total Premium (A X B)	D 2010 MFBASIC Alloc Rate	E Reallocate Parent Share (by column D)	F Allocable Values (C+E)	G CBPROPERTY Business Unit Allocations (by column F)
SDG&E	1,396.3	1.0	1,396.3	38.86%	21.4	1,417.7	20.61%
SoCal Gas	1,215.6	1.0	1,215.6	41.08%	22.6	1,238.2	18.00%
Corp. Center	55.1	1.0	55.1	0.00%	(55.1)	-	0.00%
Global	4,211.3	1.0	4,211.3	20.05%	11.0	4,222.3	61.39%
<b>Total</b>	<b>6,878.2</b>		<b>6,878.2</b>	<b>100.00%</b>	<b>-</b>	<b>6,878.2</b>	<b>100.00%</b>

Calculation for 2011 Forecast*							
Business Unit	A Assigned Property Values \$ - 000's	B Risk Factor	C Total Premium (A X B)	D 2011 MFBASIC Alloc Rate	E Reallocate Parent Share (by column D)	F Allocable Values (C+E)	G CBPROPERTY Business Unit Allocations (by column F)
SDG&E	1,396.3	1.0	1,396.3	39.92%	22.0	1,418.3	20.62%
SoCal Gas	1,215.6	1.0	1,215.6	41.36%	22.8	1,238.4	18.00%
Corp. Center	55.1	1.0	55.1	0.00%	(55.1)	-	0.00%
Global	4,211.3	1.0	4,211.3	18.71%	10.3	4,221.6	61.38%
<b>Total</b>	<b>6,878.2</b>		<b>6,878.2</b>	<b>100.00%</b>	<b>(0.0)</b>	<b>6,878.2</b>	<b>100.00%</b>

Calculation for 2012 Forecast *							
Business Unit	A Assigned Property Values \$ - 000's	B Risk Factor	C Total Premium (A X B)	D 2012 MFBASIC Alloc Rate	E Reallocate Parent Share (by column D)	F Allocable Values (C+E)	G CBPROPERTY Business Unit Allocations (by column F)
SDG&E	1,396.3	1.0	1,396.3	41.54%	22.9	1,419.2	20.63%
SoCal Gas	1,215.6	1.0	1,215.6	41.52%	22.9	1,238.5	18.01%
Corp. Center	55.1	1.0	55.1	0.00%	(55.1)	-	0.00%
Global	4,211.3	1.0	4,211.3	16.94%	9.3	4,220.6	61.36%
<b>Total</b>	<b>6,878.2</b>		<b>6,878.2</b>	<b>100.00%</b>	<b>-</b>	<b>6,878.2</b>	<b>100.00%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0403-PROP INS - ALL RISK PRIMARY

\* Allocations used in forecast calculation vary slightly from this formula.

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
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**Causal - Property Excess**

**NARRATIVE DESCRIPTION OF METHOD:**

This method uses the value of business property per business unit as covered under the Excess Property policy, as the basis for allocation. The value for Corporate Center is then allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2009 Actuals*					
Business Unit	A Weighted Property Values per Business Unit	B 2009 MFBASIC Alloc Rate	C Reallocate Corp Center <i>(by column B)</i>	D Allocable Values <i>(A + C)</i>	E CBPROPEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	2,810	38.35%	9.5	2,819.6	39.27%
SoCal Gas	1,748	43.52%	10.8	1,758.6	24.49%
Corp. Center	25	0.00%	(24.9)	-	0.00%
Global	2,598	18.13%	4.5	2,602.1	36.24%
Total	<u>\$ 7,180</u>	<u>100.00%</u>	<u>-</u>	<u>7,180.4</u>	<u>100.00%</u>

Calculation for 2010 Forecast					
Business Unit	A Weighted Property Values per Business Unit	B 2010 MFBASIC Alloc Rate	C Reallocate Corp Center <i>(by column B)</i>	D Allocable Values <i>(A + C)</i>	E CBPROPEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	2,810	38.86%	9.7	2,819.8	39.30%
SoCal Gas	1,748	41.08%	10.2	1,758.0	24.50%
Corp. Center	25	0.00%	(24.9)	-	0.00%
Global	2,592	20.05%	5.0	2,597.2	36.20%
Total	<u>\$ 7,175</u>	<u>100.00%</u>	<u>-</u>	<u>7,175.0</u>	<u>100.00%</u>

Calculation for 2011 Forecast					
Business Unit	A Weighted Property Values per Business Unit	B 2011 MFBASIC Alloc Rate	C Reallocate Corp Center <i>(by column B)</i>	D Allocable Values <i>(A + C)</i>	E CBPROPEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	2,810	39.92%	9.9	2,820.0	39.30%
SoCal Gas	1,748	41.36%	10.3	1,758.1	24.50%
Corp. Center	25	0.00%	(24.9)	-	0.00%
Global	2,592	18.71%	4.7	2,596.9	36.19%
Total	<u>\$ 7,175</u>	<u>100.00%</u>	<u>(0.0)</u>	<u>7,175.0</u>	<u>100.00%</u>

Calculation for 2012 Forecast					
Business Unit	A Weighted Property Values per Business Unit	B 2012 MFBASIC Alloc Rate	C Reallocate Corp Center <i>(by column B)</i>	D Allocable Values <i>(A + C)</i>	E CBPROPEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	2,810	41.54%	10.3	2,820.4	39.31%
SoCal Gas	1,748	41.52%	10.3	1,758.1	24.50%
Corp. Center	25	0.00%	(24.9)	-	0.00%
Global	2,592	16.94%	4.2	2,596.4	36.19%
Total	<u>\$ 7,175</u>	<u>100.00%</u>	<u>-</u>	<u>7,175.0</u>	<u>100.00%</u>

COST CENTERS WHICH USE THIS METHOD:  
1100-0404-PROP INS - ALL RISK EXCESS

\* Actual distribution of expense may be adjusted as a result of quarterly updates.

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2012 General Rate Case

**Causal - Vehicle Ins**

**NARRATIVE DESCRIPTION OF METHOD:**

Utility fleet vehicles are covered under self-insurance and umbrella policies; this policy is for Corporate and Global only; corporate vehicles are reallocated using Multi-Factor Basic, to arrive at a blended percentage.

Calculations for 2009 Actuals					
Business Unit	A Vehicle Count	B 2009 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A + C)</i>	E CBVEHICLE Business Unit Allocations <i>(by column D)</i>
SDG&E	-	38.35%	7.0	7.0	14.00%
SoCal Gas	-	43.52%	8.0	8.0	16.00%
Corp. Center	18	0.00%	(18.0)	-	0.00%
Global	32	18.13%	3.0	35.0	70.00%
Total	<u>50</u>	<u>100.00%</u>	<u>-</u>	<u>50.0</u>	<u>100.00%</u>

Calculations for 2010 Actuals					
Business Unit	A Vehicle Count	B 2010 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A + C)</i>	E CBVEHICLE Business Unit Allocations <i>(by column D)</i>
SDG&E	-	38.86%	7.0	7.0	3.89%
SoCal Gas	-	41.08%	7.4	7.4	4.11%
Corp. Center	18	0.00%	(18.0)	-	0.00%
Global	162	20.05%	3.6	165.6	92.01%
Total	<u>180</u>	<u>100.00%</u>	<u>-</u>	<u>180.0</u>	<u>100.00%</u>

Calculations for 2011 Actuals					
Business Unit	A Vehicle Count	B 2011 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A + C)</i>	E CBVEHICLE Business Unit Allocations <i>(by column D)</i>
SDG&E	-	39.92%	7.2	7.2	3.99%
SoCal Gas	-	41.36%	7.4	7.4	4.14%
Corp. Center	18	0.00%	(18.0)	-	0.00%
Global	162	18.71%	3.4	165.4	91.87%
Total	<u>180</u>	<u>100.00%</u>	<u>(0.0)</u>	<u>180.0</u>	<u>100.00%</u>

Calculations for 2012 Actuals					
Business Unit	A Vehicle Count	B 2012 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A + C)</i>	E CBVEHICLE Business Unit Allocations <i>(by column D)</i>
SDG&E	-	41.54%	7.5	7.5	4.15%
SoCal Gas	-	41.52%	7.5	7.5	4.15%
Corp. Center	18	0.00%	(18.0)	-	0.00%
Global	162	16.94%	3.0	165.0	91.69%
Total	<u>180</u>	<u>100.00%</u>	<u>-</u>	<u>180.0</u>	<u>100.00%</u>

COST CENTERS WHICH USE THIS METHOD:  
1100-0430-LIAB INS - AUTO

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPER  
2012 General Rate Case

**Causal - Excess Workers Comp**

**NARRATIVE DESCRIPTION OF METHOD:**

Historically, payroll dollars were the basis for allocation, but for this GRC recent premiums by business unit were used to allocate Workers Compensation Insurance forecasts. The Corporate Center portion is then allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2009 Actual*					
Business Unit	A Calif. Payroll by BU	B 2009 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Total Premium <i>(A + C)</i>	E CBWCEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	408,428	38.35%	15,853	424,281	42.86%
SoCal Gas	511,207	43.52%	17,990	529,197	53.46%
Corp. Center	41,338	0.00%	(41,338)	-	0.00%
Global	28,958	18.13%	7,495	36,453	3.68%
Total	<u>\$ 989,931</u>	<u>100.00%</u>	<u>\$ -</u>	<u>\$ 989,931</u>	<u>100.00%</u>

Calculation for 2010 Forecast					
Business Unit	A 2009 Premium by BU	B 2010 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Total Premium <i>(A + C)</i>	E CBWCEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	732,084	38.86%	28,795	760,879	42.88%
SoCal Gas	916,309	41.08%	30,441	946,750	53.36%
Corp. Center	74,096	0.00%	(74,096)	-	0.00%
Global	51,906	20.05%	14,859	66,765	3.76%
Total	<u>\$ 1,774,395</u>	<u>100.00%</u>	<u>\$ -</u>	<u>\$ 1,774,395</u>	<u>100.00%</u>

Calculation for 2011 Forecast					
Business Unit	A 2009 Premium by BU	B 2011 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Total Premium <i>(A + C)</i>	E CBWCEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	732,084	39.92%	29,582	761,666	42.93%
SoCal Gas	916,309	41.36%	30,649	946,958	53.37%
Corp. Center	74,096	0.00%	(74,096)	-	0.00%
Global	51,906	18.71%	13,865	65,771	3.71%
Total	<u>\$ 1,774,395</u>	<u>100.00%</u>	<u>\$ (0)</u>	<u>\$ 1,774,395</u>	<u>100.00%</u>

Calculation for 2012 Forecast					
Business Unit	A 2009 Premium by BU	B 2012 MFBASIC Alloc Rate	C Reallocate Corp. Center <i>(by column B)</i>	D Total Premium <i>(A + C)</i>	E CBWCEXCESS Business Unit Allocations <i>(by column D)</i>
SDG&E	732,084	41.54%	30,779	762,863	42.99%
SoCal Gas	916,309	41.52%	30,765	947,074	53.37%
Corp. Center	74,096	0.00%	(74,096)	-	0.00%
Global	51,906	16.94%	12,552	64,458	3.63%
Total	<u>\$ 1,774,395</u>	<u>100.00%</u>	<u>\$ -</u>	<u>\$ 1,774,395</u>	<u>100.00%</u>

COST CENTERS WHICH USE THIS METHOD:  
1100-0429-LIAB INS - EXCESS WORKERS

\* Actual distribution of expense may be adjusted as a result of payroll audits.

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPER  
2012 General Rate Case

**Causal - Non Calif Workers Comp**

**NARRATIVE DESCRIPTION OF METHOD:**

Actual premiums are nearly all direct-charged based on adjusted non-California payroll per business unit. Allocations may be used for budgeting purposes only.

Calculation for 2009 Actuals		
	A	B
Business Unit	2008 Estimated Premiums	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDG&E	1,000	0.83%
SoCal Gas	1,000	0.83%
Global/Retained	118,449	98.34%
Total	<u>\$ 120,449</u>	<u>100.00%</u>

Calculation for 2010 Forecast		
	A	B
Business Unit	2009 Estimated Premiums	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDG&E	739	0.45%
SoCal Gas	165	0.10%
Global/Retained	165,061	99.46%
Total	<u>\$ 165,965</u>	<u>100.00%</u>

Calculation for 2011 Forecast		
	A	B
Business Unit	2009 Estimated Premiums	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDG&E	739	0.45%
SoCal Gas	165	0.10%
Global/Retained	165,061	99.46%
Total	<u>\$ 165,965</u>	<u>100.00%</u>

Calculation for 2012 Forecast		
	A	B
Business Unit	2009 Estimated Premiums	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDG&E	739	0.45%
SoCal Gas	165	0.10%
Global/Retained	165,061	99.46%
Total	<u>\$ 165,965</u>	<u>100.00%</u>

**COST CENTERS WHICH USE THIS METHOD:**

1100-0439-LIAB INS - GLOBAL WORKERS