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

**TURN Data Request**

**Data Request Number:** TURN-SCG-12 (Cash Working Capital)

**Date Sent:** April 15, 2015

**Response Due:** April 29, 2015

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

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

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

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

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

TURN DR #\_ to SoCal Gas (Cash Working Capital)

1. Following up on TURN SCG DR 1-1, please provide the following information on a monthly basis for 2014 now that financial statements are available.
   1. Other accounts receivable (in same format as Schedule P-2.1)
   2. Prepayments (in same format as Schedule P-3.1)
   3. Deferred debits (in same format as Schedule P-4.1)
   4. Employee withholding (in same format as Schedule P-5.1)
   5. Current and accrued liabilities (in same format as Schedule P-6.1)
2. Following up on TURN-SCG DR 1-5, please provide the information requested for 2014 now that the 10-K filing has been made.
   1. Is it normal practice for SDG&E and SoCal Gas to pay extra property taxes every year? If so, please explain why and provide all available internal documentation supporting the basis for this practice and its reasonableness.
   2. Please provide the monthly balances of prepaid ad valorem taxes from 2009-2014 for both SoCal Gas and SDG&E.
3. Following up on TURN-SCG DR 1-9:
   1. The response states in part. “As with all of the Balancing Accounts at SoCalGas, pensions and PBOPs are assumed to have zero lag days.” Please confirm that SoCalGas includes commodity lags in the lead-lag study with lag days different than zero, even though those costs are included in the a balancing account. Explain why pensions and PBOBs are different from gas commodity power.
   2. The response states in part: “SCG is looking into whether this was correctly included in the Working Cash Study and will update this response accordingly.” Is SCG planning to update this response at the present time or has it decided that it will not update this response? If it is planning to update this response, please advise as to when the update will be made available to TURN.
4. Following up on TURN DR 1-12, please provide a spreadsheet showing all of the individual invoices tested for March 2013 and August 2013 (the months with the highest and lowest numbers of lag days) including the name of the party submitting the invoice, the amount of the invoice, and the dates of invoice and payment and individual lag days. (Note that the Sempra utilities have provided similar data to TURN and UCAN in past General Rate Cases.)
5. Following up on TURN-SCG DR 1-19, Sempra Energy’s “**Tax Sharing Policy Related to Subsidiaries Included in the U.S. Consolidated and Multiple Combined U.S. State & Local Tax Returns”** states on page 2:

In addition, should Sempra Energy requests [sic] Mobile Gas, SDG&E, or SCG to take a filing position or make an election with respect to an issue in order to benefit Sempra Energy’s consolidated income tax position, but Mobile Gas, SDG&E, or SCG would not otherwise take such a position or make such an election on a stand alone basis, the tax sharing payments should reflect only the income tax that would otherwise be due as if such a position or election were not taken. A schedule of such items, and the related federal and state income tax effects, shall be maintained until the effect of a position or an election has reversed itself over time and all tax sharing payments between the parties, with respect of such items, are satisfied.

Please provide the schedule[s] of all such items at the end of each year from 2009 to 2012, and all such schedules in 2013 and 2014 for SCG.

1. Following up on TURN-SCG DR 1-20, please confirm that the lag days of payments of CPUC fees to the CPUC were nowhere included in SoCalGas’s expense lag days. If you cannot confirm this fact, identify where those lag days were included and explain how they were included.