

Application of SOUTHERN CALIFORNIA GAS )  
COMPANY for authority to update its gas revenue )  
requirement and base rates )  
effective January 1, 2016 (U 904-G) )

Application No. 14-11-\_\_\_\_  
Exhibit No.: (SCG-05-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF JOHN L. DAGG  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

NOVEMBER 2014





**2016 General Rate Case - APP  
INDEX OF WORKPAPERS**

**Exhibit SCG-05-WP - GAS TRANSMISSION**

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**Overall Summary For Exhibit No. SCG-05-WP**

<b>Area:</b>	<b>GAS TRANSMISSION</b>
<b>Witness:</b>	<b>John L. Dagg</b>

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
<b>Non-Shared Services</b>	28,869	29,114	32,369	35,757
<b>Shared Services</b>	3,624	3,929	4,422	5,292
<b>Total</b>	<b>32,493</b>	<b>33,043</b>	<b>36,791</b>	<b>41,049</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
 2016 GRC - APP  
 Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg

**Summary of Non-Shared Services Workpapers:**

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Gas Transmission Pipelines	17,286	17,444	19,793	22,502
B. Compressor Stations	9,040	9,051	9,334	10,013
C. Field Engineering and Technical Support	2,543	2,619	3,242	3,242
<b>Total</b>	<b>28,869</b>	<b>29,114</b>	<b>32,369</b>	<b>35,757</b>

*Note: Totals may include rounding differences.*

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Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: A. Gas Transmission Pipelines  
Workpaper: 2GT000.000

**Summary for Category: A. Gas Transmission Pipelines**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	9,055	9,245	10,543	12,267
Non-Labor	2,527	2,350	3,272	4,112
NSE	5,703	5,849	5,978	6,123
<b>Total</b>	<b>17,285</b>	<b>17,444</b>	<b>19,793</b>	<b>22,502</b>
FTE	105.1	107.9	124.6	145.0

**Workpapers belonging to this Category:**

**2GT000.000 Pipeline Operations**

Labor	9,055	9,245	10,543	12,267
Non-Labor	2,527	2,350	3,272	4,112
NSE	5,703	5,849	5,978	6,123
<b>Total</b>	<b>17,285</b>	<b>17,444</b>	<b>19,793</b>	<b>22,502</b>
FTE	105.1	107.9	124.6	145.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2GT000.000 - Pipeline Operations**

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Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

**Activity Description:**

Gas Transmission Pipeline Operation and Maintenance functionality.

**Forecast Explanations:**

**Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**Non-Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**NSE - Zero-Based**

Zero Based selected because the cost represented in this grouping has not incurred any historical cost that would qualify for NSE designation and no future qualifying cost of this type are anticipated to be incurred.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		9,256	8,605	9,107	9,176	9,055	9,245	10,543	12,267	
Non-Labor		2,280	2,048	1,990	2,336	2,527	2,350	3,272	4,112	
NSE		5,859	5,949	5,804	5,704	5,703	5,849	5,978	6,123	
<b>Total</b>		<b>17,394</b>	<b>16,603</b>	<b>16,901</b>	<b>17,216</b>	<b>17,286</b>	<b>17,444</b>	<b>19,793</b>	<b>22,502</b>	
FTE		110.4	101.8	108.0	106.6	105.1	107.9	124.6	145.0	

*Note: Totals may include rounding differences.*



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Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	9,113	9,113	9,113	132	1,430	3,154	9,245	10,543	12,267
Non-Labor	3-YR Average	2,284	2,284	2,284	66	988	1,828	2,350	3,272	4,112
NSE	Zero-Based	0	0	0	5,849	5,978	6,123	5,849	5,978	6,123
<b>Total</b>		<b>11,397</b>	<b>11,397</b>	<b>11,397</b>	<b>6,047</b>	<b>8,396</b>	<b>11,105</b>	<b>17,444</b>	<b>19,793</b>	<b>22,502</b>
FTE	3-YR Average	106.5	106.5	106.5	1.4	18.1	38.5	107.9	124.6	145.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	872	872	0.0	1-Sided Adj
DOT Pipeline Safety Fee						
2014	0	0	4,977	4,977	0.0	1-Sided Adj
City of Long Beach Pipeline Lease Agreement Payment						
2014	17	0	0	17	0.2	1-Sided Adj
Pipeline District Workload Increase						
2014	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
2014	60	0	0	60	0.7	1-Sided Adj
Operator Qualification - Increased Employee Qualification Requirements						
2014	0	61	0	61	0.0	1-Sided Adj
Critical Pipeline Facilities - Security Upgrades						
<b>2014 Total</b>	<b>132</b>	<b>66</b>	<b>5,849</b>	<b>6,047</b>	<b>1.4</b>	
2015	0	0	892	892	0.0	1-Sided Adj
DOT Pipeline Safety Fee						
2015	0	0	5,086	5,086	0.0	1-Sided Adj
City of Long Beach Pipeline Lease Agreement Payment						

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2015	510	30	0	540	6.0	1-Sided Adj
First Responder Program Staffing						
2015	439	30	0	469	6.0	1-Sided Adj
Leakage Survey Policy Change						
2015	237	158	0	395	3.0	1-Sided Adj
Cathodic Protection System Enhancement						
2015	0	200	0	200	0.0	1-Sided Adj
Aerial Leakage Survey Requirement						
2015	17	0	0	17	0.2	1-Sided Adj
Pipeline District Workload Increase						
2015	136	0	0	136	2.0	1-Sided Adj
Administrative Support Staffing						
2015	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
2015	36	0	0	36	0.4	1-Sided Adj
Operator Qualification - Increased Employee Qualification Requirements						
2015	0	515	0	515	0.0	1-Sided Adj
Critical Pipeline Facilities - Security Upgrades						
2015	0	50	0	50	0.0	1-Sided Adj
Specialized Skill-set Training						
<b>2015 Total</b>	<b>1,430</b>	<b>988</b>	<b>5,978</b>	<b>8,396</b>	<b>18.1</b>	
2016	0	0	922	922	0.0	1-Sided Adj
DOT Pipeline Safety Fee						

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2016	0	0	5,201	5,201	0.0	1-Sided Adj
City of Long Beach Pipeline Lease Agreement Payment						
2016	64	86	0	150	0.5	1-Sided Adj
Post PSEP Incremental O&M - CPUC Decision 14-06-007						
2016	366	25	0	391	5.0	1-Sided Adj
Leakage Survey Policy Change (2016 Additions)						
2016	510	30	0	540	6.0	1-Sided Adj
First Responder Program Staffing						
2016	440	30	0	470	6.0	1-Sided Adj
Leakage Survey Policy Change ( 2015 Additions)						
2016	237	158	0	395	3.0	1-Sided Adj
Cathodic Protection System Enhancements (2015 Additions)						
2016	17	0	0	17	0.2	1-Sided Adj
Pipeline District Workload Increase						
2016	237	151	0	388	3.0	1-Sided Adj
Cathodic Protection System Enhancement (2016 Additions)						
2016	0	200	0	200	0.0	1-Sided Adj
Aerial Leakage Survey Requirement						
2016	136	0	0	136	2.0	1-Sided Adj
Administrative Support Staffing						
2016	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
2016	638	0	0	638	7.3	1-Sided Adj
Operator Qualification - Increased Employee Qualification Requirements						

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	454	155	0	609	5.0	1-Sided Adj
Pipeline Valves & Infrastructure Compliance Maintenance						
2016	0	515	0	515	0.0	1-Sided Adj
Critical Pipeline Facilities - Security Upgrades (2015 Addition)						
2016	0	423	0	423	0.0	1-Sided Adj
Critical Pipeline Facilities - Security Upgrades (2016 Additions)						
2016	0	50	0	50	0.0	1-Sided Adj
Specialized Skill-set Training						
<b>2016 Total</b>	<b>3,154</b>	<b>1,828</b>	<b>6,123</b>	<b>11,105</b>	<b>38.5</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: A. Gas Transmission Pipelines  
Category-Sub: 1. Gas Transmission Pipelines  
Workpaper: 2GT000.000 - Pipeline Operations

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	8,664	7,722	8,357	8,533	8,683
Non-Labor	7,502	7,475	7,520	7,920	8,233
NSE	0	0	0	0	0
<b>Total</b>	<b>16,166</b>	<b>15,196</b>	<b>15,876</b>	<b>16,453</b>	<b>16,916</b>
FTE	106.8	93.1	98.9	97.6	96.7
<b>Adjustments (Nominal \$) **</b>					
Labor	-1,551	-904	-899	-809	-918
Non-Labor	-5,444	-5,580	-5,606	-5,625	-5,706
NSE	5,338	5,548	5,598	5,625	5,703
<b>Total</b>	<b>-1,658</b>	<b>-936</b>	<b>-907</b>	<b>-809</b>	<b>-921</b>
FTE	-13.9	-6.9	-6.7	-6.2	-6.8
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	7,113	6,817	7,458	7,724	7,765
Non-Labor	2,058	1,895	1,914	2,295	2,527
NSE	5,338	5,548	5,598	5,625	5,703
<b>Total</b>	<b>14,509</b>	<b>14,261</b>	<b>14,970</b>	<b>15,644</b>	<b>15,995</b>
FTE	92.9	86.2	92.2	91.4	89.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	1,285	1,192	1,239	1,237	1,290
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,285</b>	<b>1,192</b>	<b>1,239</b>	<b>1,237</b>	<b>1,290</b>
FTE	17.6	15.6	15.8	15.2	15.2
<b>Escalation to 2013\$</b>					
Labor	858	596	411	216	0
Non-Labor	222	153	76	40	0
NSE	520	401	205	80	0
<b>Total</b>	<b>1,600</b>	<b>1,150</b>	<b>692</b>	<b>336</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	9,256	8,605	9,107	9,176	9,055
Non-Labor	2,280	2,048	1,990	2,336	2,527
NSE	5,859	5,949	5,804	5,704	5,703
<b>Total</b>	<b>17,394</b>	<b>16,603</b>	<b>16,901</b>	<b>17,216</b>	<b>17,286</b>
FTE	110.5	101.8	108.0	106.6	105.1

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: A. Gas Transmission Pipelines  
Category-Sub: 1. Gas Transmission Pipelines  
Workpaper: 2GT000.000 - Pipeline Operations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-1,551	-904	-899	-809	-918
Non-Labor	-5,444	-5,580	-5,606	-5,625	-5,706
NSE	5,338	5,548	5,598	5,625	5,703
<b>Total</b>	<b>-1,658</b>	<b>-936</b>	<b>-907</b>	<b>-809</b>	<b>-921</b>
FTE	-13.9	-6.9	-6.7	-6.2	-6.8

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	-437	-29	0	-5.0	CCTR Transf	From 2200-2329.000	CMAK201311042 25736970
Cost alignment adjustment - Transfer Gas Transmission Planning labor, non-labor and FTE costs for 6 engineers and 1 manager from CC 2200-0329 to CC 2200-2329 due to reorganization. (Workpaper 2GT000.000 to Workpaper 2200-0329.000)							
2009	149	11	0	1.5	CCTR Transf	From 2200-0275.000	TP2RXL20131203 192508487
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2009	-149	-11	0	-1.5	CCTR Transf	To 2200-2175.000	TP2RXL20131203 192508487
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2009	-161	-77	0	-1.7	CCTR Transf	To 2200-2289.000	TP2RXL20131203 193555840
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							
2009	1,281	-74	0	1.7	CCTR Transf	From 2200-0261.000	TP2RXL20131203 194333090
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2009	-1,281	74	0	-1.7	CCTR Transf	To 2200-0262.000	TP2RXL20131203 194333090
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2009	153	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 195013610
Correction for \$ input error in original adjustment.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2009	-2	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 204224827
Exclusion of cost of pipeline maintenance related services reimbursed to SoCal Gas by PG&E.							
2009	-6	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 205315773
Exclusion of cost of measurement metering station related services reimbursed to So Cal Gas by Baja-Norte Pipeline Co.							
2009	0	-785	785	0.0	1-Sided Adj	N/A	TP2RXL20131203 210020503
NSE Adjustment - DOT Pipeline Safety Fee.							
2009	0	-4,554	4,554	0.0	1-Sided Adj	N/A	TP2RXL20131203 210139113
NSE Adjustment - City of Long Beach Pipeline Lease Agreement.							
2009	-68	0	0	-0.5	1-Sided Adj	N/A	TP2RXL20131203 230246080
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2009	-252	0	0	-1.9	1-Sided Adj	N/A	TP2RXL20131203 230321787
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2009	-47	0	0	-0.4	1-Sided Adj	N/A	TP2RXL20131203 230354603
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2009	-113	0	0	-0.9	1-Sided Adj	N/A	TP2RXL20131203 230501000
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2009	-209	0	0	-1.6	1-Sided Adj	N/A	TP2RXL20131203 230547343
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2009	-256	0	0	-1.9	1-Sided Adj	N/A	TP2RXL20131203 231326690
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2009	1,000	0	0	0.0	1-Sided Adj	N/A	TP2RXL20140226 192314350
Correction of \$1M data entry error on cost center transfer adjustment.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: A. Gas Transmission Pipelines  
Category-Sub: 1. Gas Transmission Pipelines  
Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	-1,153	0	0	0.0	1-Sided Adj	N/A	TP2RXL20140226 193203977
Correction of data entry error in transfer of cost recorded to 2200-0261 moved to 2200-0262							
<b>2009 Total</b>	<b>-1,551</b>	<b>-5,444</b>	<b>5,338</b>	<b>-13.9</b>			
2010	42	7	0	-0.4	CCTR Transf	From 2200-0275.000	TP2RXL20131203 192706723
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2010	-42	-7	0	0.4	CCTR Transf	To 2200-2175.000	TP2RXL20131203 192706723
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2010	-39	-31	0	-0.4	CCTR Transf	To 2200-2289.000	TP2RXL20131203 193821657
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							
2010	127	-81	0	1.6	CCTR Transf	From 2200-0261.000	TP2RXL20131203 195453810
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2010	-127	81	0	-1.6	CCTR Transf	To 2200-0262.000	TP2RXL20131203 195453810
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2010	-2	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 204408563
Exclusion of cost of pipeline maintenance related services reimbursed to SoCal Gas by PG&E.							
2010	-6	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 205354753
Exclusion of cost of measurement metering station related services reimbursed to So Cal Gas by Baja-Norte Pipeline Co.							
2010	0	-931	931	0.0	1-Sided Adj	N/A	TP2RXL20131203 210327560
NSE Adjustment - DOT Pipeline Safety Fee.							
2010	0	-4,617	4,617	0.0	1-Sided Adj	N/A	TP2RXL20131203 210435207
NSE Adjustment - City of Long Beach Pipeline Lease Agreement.							

Note: Totals may include rounding differences.



Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	-69	0	0	-0.5	1-Sided Adj	N/A	TP2RXL20131203 231418110
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2010	-252	0	0	-1.9	1-Sided Adj	N/A	TP2RXL20131203 231450417
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2010	-39	0	0	-0.3	1-Sided Adj	N/A	TP2RXL20131203 231525503
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2010	-264	0	0	-2.0	1-Sided Adj	N/A	TP2RXL20131203 231610967
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2010	-81	0	0	-0.6	1-Sided Adj	N/A	TP2RXL20131203 231644490
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2010	-153	0	0	-1.2	1-Sided Adj	N/A	TP2RXL20131203 231724587
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
<b>2010 Total</b>	<b>-904</b>	<b>-5,580</b>	<b>5,548</b>	<b>-6.9</b>			

2011	0	7	0	0.0	CCTR Transf	From 2200-0275.000	TP2RXL20131203 192803217
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2011	0	-7	0	0.0	CCTR Transf	To 2200-2175.000	TP2RXL20131203 192803217
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2011	0	-8	0	0.0	CCTR Transf	To 2200-2289.000	TP2RXL20131203 193916373
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: A. Gas Transmission Pipelines  
Category-Sub: 1. Gas Transmission Pipelines  
Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011	134	-39	0	1.6	CCTR Transf	From 2200-0261.000	TP2RXL20131203 195548290
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2011	-134	39	0	-1.6	CCTR Transf	To 2200-0262.000	TP2RXL20131203 195548290
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2011	-2	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 204801887
Exclusion of cost of pipeline maintenance related services reimbursed to So Cal Gas by PG&E.							
2011	-9	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 205445040
Exclusion of cost of measurement metering station related services reimbursed to So Cal Gas by Baja-Norte Pipeline Co.							
2011	0	-936	936	0.0	1-Sided Adj	N/A	TP2RXL20131203 210559173
NSE Adjustment - DOT Pipeline Safety Fee.							
2011	0	-4,662	4,662	0.0	1-Sided Adj	N/A	TP2RXL20131203 210703280
NSE Adjustment - City of Long Beach Pipeline Lease Agreement.							
2011	-72	0	0	-0.5	1-Sided Adj	N/A	TP2RXL20131203 231833970
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2011	-248	0	0	-1.9	1-Sided Adj	N/A	TP2RXL20131203 231906867
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2011	-39	0	0	-0.3	1-Sided Adj	N/A	TP2RXL20131203 231942217
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2011	-292	0	0	-2.2	1-Sided Adj	N/A	TP2RXL20131203 232016847
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2011	-99	0	0	-0.7	1-Sided Adj	N/A	TP2RXL20131203 232059267
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: A. Gas Transmission Pipelines  
Category-Sub: 1. Gas Transmission Pipelines  
Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011	-140	0	0	-1.1	1-Sided Adj	N/A	TP2RXL20131203 232143643
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
<b>2011 Total</b>	<b>-899</b>	<b>-5,606</b>	<b>5,598</b>	<b>-6.7</b>			
2012	0	3	0	0.0	CCTR Transf	From 2200-0275.000	TP2RXL20131203 192847960
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2012	0	-3	0	0.0	CCTR Transf	To 2200-2175.000	TP2RXL20131203 192847960
Cost Alignment Adjustment - Moved cost to 2200-2175 as result of termination of use of cost center 2200-0275.							
2012	0	-0.644	0	0.0	CCTR Transf	To 2200-2289.000	TP2RXL20131203 194025987
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							
2012	-1	-74	0	0.0	CCTR Transf	From 2200-0261.000	TP2RXL20131203 195642313
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2012	1	74	0	0.0	CCTR Transf	To 2200-0262.000	TP2RXL20131203 195642313
Cost Alignment Adjustment - Moved cost to 2200-0262 as result of termination of use of cost center 2200-0261.							
2012	-2	0	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 204900663
Exclusion of cost of pipeline maintenance related services reimbursed to So Cal Gas by PG&E.							
2012	0	-869	869	0.0	1-Sided Adj	N/A	TP2RXL20131203 210829237
NSE Adjustment - DOT Pipeline Safety Fee.							
2012	0	-4,756	4,756	0.0	1-Sided Adj	N/A	TP2RXL20131203 210935610
NSE Adjustment - City of Long Beach Pipeline Lease Agreement.							
2012	-62	0	0	-0.5	1-Sided Adj	N/A	TP2RXL20131203 232227353
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2012	-236	0	0	-1.8	1-Sided Adj	N/A	TP2RXL20131203 232258163
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2012	-37	0	0	-0.3	1-Sided Adj	N/A	TP2RXL20131203 232340063
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2012	-269	0	0	-2.0	1-Sided Adj	N/A	TP2RXL20131203 232412320
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2012	-87	0	0	-0.7	1-Sided Adj	N/A	TP2RXL20131203 232447793
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2012	-116	0	0	-0.9	1-Sided Adj	N/A	TP2RXL20131203 232524247
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
<b>2012 Total</b>	<b>-809</b>	<b>-5,625</b>	<b>5,625</b>	<b>-6.2</b>			

2013	0	-808	808	0.0	1-Sided Adj	N/A	TP2RXL20140211 175045930
NSE Adjustment - DOT Pipeline Safety Fee.							
2013	0	-4,895	4,895	0.0	1-Sided Adj	N/A	TP2RXL20140211 175228570
NSE Adjustment - City of Long Beach Pipeline Lease Fee.							
2013	-2	0	0	0.0	1-Sided Adj	N/A	TP2RXL20140211 175604680
Exclusion of cost of pipeline maintenance related services reimbursed to So Cal Gas by PG&E.							
2013	-15	0	0	-0.1	1-Sided Adj	N/A	TP2RXL20140211 175717510
Exclusion of gas receipt-point meter maintenance services reimbursed to SoCaGas by North-Baja Pipeline Co.							
2013	-65	0	0	-0.5	1-Sided Adj	N/A	TP2RXL20140211 175903283
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Gas Transmission Pipelines  
 Category-Sub: 1. Gas Transmission Pipelines  
 Workpaper: 2GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	-281	0	0	-2.1	1-Sided Adj	N/A	TP2RXL20140211 175940590
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2013	-43	0	0	-0.3	1-Sided Adj	N/A	TP2RXL20140211 180010697
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2013	-245	0	0	-1.8	1-Sided Adj	N/A	TP2RXL20140211 180042300
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2013	-111	0	0	-0.8	1-Sided Adj	N/A	TP2RXL20140211 180114880
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2013	-156	0	0	-1.2	1-Sided Adj	N/A	TP2RXL20140211 180155230
Exclusion of cost of meter maintenance related services reimbursed to So Cal Gas by Ca Local Gas Producers.							
2013	0	-3	0	0.0	1-Sided Adj	N/A	TP2RXL20140414 185146463
Adj for recorded NERBA expense. All NERBA related cost to be presented by SCG Storage witness.							
<b>2013 Total</b>	<b>-918</b>	<b>-5,706</b>	<b>5,703</b>	<b>-6.8</b>			

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: B. Compressor Stations  
Workpaper: 2GT001.000

**Summary for Category: B. Compressor Stations**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	4,369	4,656	4,783	5,188
Non-Labor	4,620	4,337	4,484	4,748
NSE	51	58	67	77
<b>Total</b>	<b>9,040</b>	<b>9,051</b>	<b>9,334</b>	<b>10,013</b>
FTE	46.3	49.4	51.4	55.8

**Workpapers belonging to this Category:**

**2GT001.000 Compressor Station Operations**

Labor	4,369	4,656	4,783	5,188
Non-Labor	4,620	4,337	4,484	4,748
NSE	51	58	67	77
<b>Total</b>	<b>9,040</b>	<b>9,051</b>	<b>9,334</b>	<b>10,013</b>
FTE	46.3	49.4	51.4	55.8

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2GT001.000 - Compressor Station Operations**

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Compressor Stations  
 Category-Sub: 1. Compressor Stations  
 Workpaper: 2GT001.000 - Compressor Station Operations

**Activity Description:**

Compressor Station Operation and Maintenance Functionality

**Forecast Explanations:**

**Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**Non-Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**NSE - Zero-Based**

Zero Based selected because the cost represented within this grouping has not incurred any historical cost that would qualify for NSE designation and no future qualifying cost of this type are anticipated to be incurred.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		4,459	4,434	4,643	4,455	4,369	4,656	4,783	5,188	
Non-Labor		3,524	4,266	3,859	4,395	4,620	4,337	4,484	4,748	
NSE		33	32	43	42	51	58	67	77	
<b>Total</b>		<b>8,017</b>	<b>8,732</b>	<b>8,544</b>	<b>8,891</b>	<b>9,040</b>	<b>9,051</b>	<b>9,334</b>	<b>10,013</b>	
FTE		49.3	48.3	49.9	47.6	46.3	49.4	51.4	55.8	

*Note: Totals may include rounding differences.*



Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: B. Compressor Stations  
Category-Sub: 1. Compressor Stations  
Workpaper: 2GT001.000 - Compressor Station Operations

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	4,489	4,489	4,489	167	294	699	4,656	4,783	5,188
Non-Labor	3-YR Average	4,291	4,291	4,291	46	193	457	4,337	4,484	4,748
NSE	Zero-Based	0	0	0	58	67	77	58	67	77
<b>Total</b>		<b>8,780</b>	<b>8,780</b>	<b>8,780</b>	<b>271</b>	<b>554</b>	<b>1,233</b>	<b>9,051</b>	<b>9,334</b>	<b>10,013</b>
FTE	3-YR Average	47.9	47.9	47.9	1.5	3.5	7.9	49.4	51.4	55.8

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	90	41	0	131	0.7	1-Sided Adj
Transmission Environmental Monitoring System Administration						
2014	0	0	58	58	0.0	1-Sided Adj
State Water Board Permit Fees						
2014	22	0	0	22	0.3	1-Sided Adj
Operator Qualification - Increased Employee Qualification Requirements						
2014	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
<b>2014 Total</b>	<b>167</b>	<b>46</b>	<b>58</b>	<b>271</b>	<b>1.5</b>	

2015	0	0	67	67	0.0	1-Sided Adj
State Water Board Permit Fees						
2015	136	0	0	136	2.0	1-Sided Adj
Compressor Station Workload Increase						
2015	13	0	0	13	0.3	1-Sided Adj
Operator Qualification - Increased Employee Qualification Requirements						
2015	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Compressor Stations  
 Category-Sub: 1. Compressor Stations  
 Workpaper: 2GT001.000 - Compressor Station Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2015	90	41	0	131	0.7	1-Sided Adj
Transmission Environmental Monitoring System Administration						
2015	0	122	0	122	0.0	1-Sided Adj
Critical Compressor Station facilities - Security Upgrade						
2015	0	25	0	25	0.0	1-Sided Adj
Specialized Skill-set Training						
<b>2015 Total</b>	<b>294</b>	<b>193</b>	<b>67</b>	<b>554</b>	<b>3.5</b>	

2016	182	3	0	185	2.0	1-Sided Adj
Ventura Station Compression Upgrade - Maintenance Staffing						
2016	0	0	77	77	0.0	1-Sided Adj
State Water Board Permit Fees						
2016	136	0	0	136	2.0	1-Sided Adj
Compressor Station Workload Increase						
2016	236	0	0	236	2.7	1-Sided Adj
Operator Qualification - Increased Employee Qualification Requirements						
2016	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
2016	90	41	0	131	0.7	1-Sided Adj
Transmission Environmental Monitoring System Administration						
2016	0	122	0	122	0.0	1-Sided Adj
Critical Compressor Station Facilities - Security Upgrade (2015 Addition)						
2016	0	261	0	261	0.0	1-Sided Adj
Critical Compressor Station facilities - Security Upgrades (2016 Additions)						

Note: Totals may include rounding differences.

Southern California Gas Company  
 2016 GRC - APP  
 Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Compressor Stations  
 Category-Sub: 1. Compressor Stations  
 Workpaper: 2GT001.000 - Compressor Station Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	0	25	0	25	0.0	1-Sided Adj
Specialized Skill-set Training						
<b>2016 Total</b>	<b>699</b>	<b>457</b>	<b>77</b>	<b>1,233</b>	<b>7.9</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: B. Compressor Stations  
Category-Sub: 1. Compressor Stations  
Workpaper: 2GT001.000 - Compressor Station Operations

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	3,427	3,513	3,802	3,750	3,746
Non-Labor	3,197	3,702	4,005	4,399	4,691
NSE	0	0	0	0	0
<b>Total</b>	<b>6,624</b>	<b>7,215</b>	<b>7,807</b>	<b>8,149</b>	<b>8,438</b>
FTE	41.5	40.9	42.6	40.9	39.6
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	-16	245	-294	-81	-71
NSE	30	30	41	41	51
<b>Total</b>	<b>14</b>	<b>275</b>	<b>-253</b>	<b>-40</b>	<b>-21</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	3,427	3,513	3,802	3,750	3,746
Non-Labor	3,181	3,947	3,711	4,318	4,620
NSE	30	30	41	41	51
<b>Total</b>	<b>6,638</b>	<b>7,490</b>	<b>7,554</b>	<b>8,109</b>	<b>8,417</b>
FTE	41.5	40.9	42.6	40.9	39.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	619	614	632	600	623
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>619</b>	<b>614</b>	<b>632</b>	<b>600</b>	<b>623</b>
FTE	7.8	7.4	7.3	6.8	6.7
<b>Escalation to 2013\$</b>					
Labor	413	307	209	105	0
Non-Labor	343	319	148	76	0
NSE	3	2	2	1	0
<b>Total</b>	<b>760</b>	<b>628</b>	<b>359</b>	<b>181</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	4,459	4,434	4,643	4,455	4,369
Non-Labor	3,524	4,266	3,859	4,395	4,620
NSE	33	32	43	42	51
<b>Total</b>	<b>8,017</b>	<b>8,732</b>	<b>8,544</b>	<b>8,891</b>	<b>9,040</b>
FTE	49.3	48.3	49.9	47.7	46.3

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Compressor Stations  
 Category-Sub: 1. Compressor Stations  
 Workpaper: 2GT001.000 - Compressor Station Operations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-16	245	-294	-81	-71
NSE	30	30	41	41	51
<b>Total</b>	<b>14</b>	<b>275</b>	<b>-253</b>	<b>-40</b>	<b>-21</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-3	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 211747103
Exclusion of SJV-AQMD permit violation penalty fee assessment.							
2009	0	15	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 223537557
Transfer in 2009 SWRCB permit expense incorrectly recorded to 2010.							
2009	0	2	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 223613130
Transfer in 2009 SWRCB permit expense incorrectly recorded to 2010.							
2009	0	0.523	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 224022060
Transfer in Ventura County - APCD permit expense incorrectly recorded to 2010.							
2009	0	-30	30	0.0	1-Sided Adj	N/A	TP2RXL20140220 180934110
SWRCB Fees - Reclass from NL to NSE due to forecasted NSE in out years.							
<b>2009 Total</b>	<b>0</b>	<b>-16</b>	<b>30</b>	<b>0.0</b>			
2010	0	50	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 222824827
Transfer in 2010 Mojave-AQMD permit expense incorrectly recorded to 2011.							
2010	0	172	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 222921810
Transfer in Mojave-AQMD permit expense incorrectly recorded to 2011.							

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Compressor Stations  
 Category-Sub: 1. Compressor Stations  
 Workpaper: 2GT001.000 - Compressor Station Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	0	70	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 223018517
Transfer in 2010 Mojave-AQMD permit expense incorrectly recorded to 2011.							
2010	0	-15	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 223350093
Transfer out 2009 SWRCB permit expense incorrectly recorded to 2010.							
2010	0	-2	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 223446470
Transfer out 2009 SWRCB permit expense incorrectly recorded to 2010.							
2010	0	-0.523	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 223845953
Transfer out 2009 Ventura County - APCD permit expense incorrectly recorded to 2010.							
2010	0	-30	30	0.0	1-Sided Adj	N/A	TP2RXL20140220 181015253
SWRCB Fees - Reclass from NL to NSE due to forecasted NSE in out years.							
<b>2010 Total</b>	<b>0</b>	<b>245</b>	<b>30</b>	<b>0.0</b>			
2011	0	-50	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 222423443
Transfer out 2010 Mojave-AQMD permit expense incorrectly recorded to 2011.							
2011	0	-172	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 222524980
Transfer out 2010 Mojave-AQMD expense incorrectly recorded to 2011.							
2011	0	-70	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 222623117
Transfer out 2010 Mojave-AQMD permit expense incorrectly recorded to 2011.							
2011	0	-41	41	0.0	1-Sided Adj	N/A	TP2RXL20140220 181047937
SWRCB Fees - Reclass from NL to NSE due to forecasted NSE in out years.							
2011	0	40	0	0.0	1-Sided Adj	N/A	TP2RXL20140226 195359850
Transfer in of 2011 SWRCB fees posted to 2012. Fee s were for Blythe, South and Newberry Stations. 2011 fees were not processed and posted until Jan 9, 2012.							
<b>2011 Total</b>	<b>0</b>	<b>-294</b>	<b>41</b>	<b>0.0</b>			
2012	0	-41	41	0.0	1-Sided Adj	N/A	TP2RXL20140220 181120050
SWRCB Fees - Reclass from NL to NSE due to forecasted NSE in out years.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Compressor Stations  
 Category-Sub: 1. Compressor Stations  
 Workpaper: 2GT001.000 - Compressor Station Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2012	0	-40	0	0.0	1-Sided Adj	N/A	TP2RXL20140226 195301343
Transfer out 2011 SWRCB fees posted to 2012. Fee s were for Blythe, South and Newberry Stations. 2011 fees were not processed and posted until Jan 9, 2012.							
<b>2012 Total</b>	<b>0</b>	<b>-81</b>	<b>41</b>	<b>0.0</b>			
2013	0	-51	51	0.0	1-Sided Adj	N/A	TP2RXL20140220 181158330
SWRCB Fees - Reclass from NL to NSE due to forecasted NSE in out years.							
2013	0	-3	0	0.0	1-Sided Adj	N/A	TP2RXL20140414 185331313
Adj for recorded NERBA expense. All NERBA related cost to be presented by SCG Storage witness.							
2013	0	-7	0	0.0	1-Sided Adj	N/A	TP2RXL20140414 185408737
Adj for recorded NERBA expense. All NERBA related cost to be presented by SCG Storage witness.							
2013	0	-7	0	0.0	1-Sided Adj	N/A	TP2RXL20140414 185442233
Adj for recorded NERBA expense. All NERBA related cost to be presented by SCG Storage witness.							
2013	0	-4	0	0.0	1-Sided Adj	N/A	TP2RXL20140414 185512287
Adj for recorded NERBA expense. All NERBA related cost to be presented by SCG Storage witness.							
<b>2013 Total</b>	<b>0</b>	<b>-71</b>	<b>51</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Field Engineering and Technical Support  
 Workpaper: 2GT002.000

**Summary for Category: C. Field Engineering and Technical Support**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	357	441	709	709
Non-Labor	138	130	155	155
NSE	2,048	2,048	2,378	2,378
<b>Total</b>	<b>2,543</b>	<b>2,619</b>	<b>3,242</b>	<b>3,242</b>
FTE	3.9	4.8	8.0	8.0

**Workpapers belonging to this Category:**

**2GT002.000 Field Engineering and Technical Support**

Labor	357	441	709	709
Non-Labor	138	130	155	155
NSE	2,048	2,048	2,378	2,378
<b>Total</b>	<b>2,543</b>	<b>2,619</b>	<b>3,242</b>	<b>3,242</b>
FTE	3.9	4.8	8.0	8.0

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**2GT002.000 - Field Engineering and Technical Support**

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Field Engineering and Technical Support  
 Category-Sub: 1. Field Engineering and Technical Support  
 Workpaper: 2GT002.000 - Field Engineering and Technical Support

**Activity Description:**

Gas Transmission Pipeline and Compressor Station Operations and Maintenance field engineering analytical and mechanical engineering support.

**Forecast Explanations:**

**Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**Non-Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**NSE - Base YR Rec**

Base Year Recorded selected because the 2013 recorded expense and future years forecasted level of spending is driven by actual volumn of annual work forecast for completion based available resourses needed to effectively manage the work.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		623	413	427	375	357	441	709	709	
Non-Labor		211	102	118	120	138	130	155	155	
NSE		1,004	1,523	1,498	1,076	2,048	2,048	2,378	2,378	
<b>Total</b>		<b>1,838</b>	<b>2,039</b>	<b>2,042</b>	<b>1,571</b>	<b>2,543</b>	<b>2,619</b>	<b>3,242</b>	<b>3,242</b>	
FTE		6.4	4.5	4.8	4.1	3.9	4.8	8.0	8.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Field Engineering and Technical Support  
 Category-Sub: 1. Field Engineering and Technical Support  
 Workpaper: 2GT002.000 - Field Engineering and Technical Support

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	386	386	386	55	323	323	441	709	709
Non-Labor	3-YR Average	125	125	125	5	30	30	130	155	155
NSE	Base YR Rec	2,048	2,048	2,048	0	330	330	2,048	2,378	2,378
<b>Total</b>		<b>2,559</b>	<b>2,559</b>	<b>2,559</b>	<b>60</b>	<b>683</b>	<b>683</b>	<b>2,619</b>	<b>3,242</b>	<b>3,242</b>
FTE	3-YR Average	4.3	4.3	4.3	0.5	3.7	3.7	4.8	8.0	8.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
<b>2014 Total</b>	<b>55</b>	<b>5</b>	<b>0</b>	<b>60</b>	<b>0.5</b>	
2015	0	0	330	330	0.0	1-Sided Adj
Right-of-Way Land Management						
2015	90	10	0	100	1.0	1-Sided Adj
First Responder Technical Advisor Staffing						
2015	90	10	0	100	1.0	1-Sided Adj
Operator Qualification Field Specialist Staffing						
2015	68	0	0	68	1.0	1-Sided Adj
Document Management Administrator Staffing						
2015	20	5	0	25	0.2	1-Sided Adj
Construction Advisor Staffing						
2015	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
<b>2015 Total</b>	<b>323</b>	<b>30</b>	<b>330</b>	<b>683</b>	<b>3.7</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Field Engineering and Technical Support  
 Category-Sub: 1. Field Engineering and Technical Support  
 Workpaper: 2GT002.000 - Field Engineering and Technical Support

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	0	0	330	330	0.0	1-Sided Adj
Right-of-Way Land Management						
2016	90	10	0	100	1.0	1-Sided Adj
Operator Qualification Field Specialist Staffing						
2016	68	0	0	68	1.0	1-Sided Adj
Document Management Administrator Staffing						
2016	20	5	0	25	0.2	1-Sided Adj
Construction Advisor Staffing						
2016	90	10	0	100	1.0	1-Sided Adj
First Responder Technical Advisor Staffing						
2016	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
<b>2016 Total</b>	<b>323</b>	<b>30</b>	<b>330</b>	<b>683</b>	<b>3.7</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: C. Field Engineering and Technical Support  
Category-Sub: 1. Field Engineering and Technical Support  
Workpaper: 2GT002.000 - Field Engineering and Technical Support

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	483	351	358	320	322
Non-Labor	1,101	1,491	1,549	1,174	2,170
NSE	0	0	0	0	0
<b>Total</b>	<b>1,584</b>	<b>1,842</b>	<b>1,907</b>	<b>1,494</b>	<b>2,492</b>
FTE	5.5	4.1	4.2	3.6	3.5
<b>Adjustments (Nominal \$) **</b>					
Labor	-4	-24	-9	-5	-15
Non-Labor	-911	-1,396	-1,436	-1,056	-2,032
NSE	915	1,420	1,445	1,061	2,048
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	-0.1	-0.3	-0.1	-0.1	-0.2
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	479	328	349	315	307
Non-Labor	190	95	113	118	138
NSE	915	1,420	1,445	1,061	2,048
<b>Total</b>	<b>1,584</b>	<b>1,842</b>	<b>1,907</b>	<b>1,494</b>	<b>2,492</b>
FTE	5.4	3.8	4.1	3.5	3.3
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	87	57	58	50	51
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>87</b>	<b>57</b>	<b>58</b>	<b>50</b>	<b>51</b>
FTE	1.0	0.7	0.7	0.6	0.6
<b>Escalation to 2013\$</b>					
Labor	58	29	19	9	0
Non-Labor	21	8	5	2	0
NSE	89	103	53	15	0
<b>Total</b>	<b>167</b>	<b>139</b>	<b>77</b>	<b>26</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	623	413	427	375	357
Non-Labor	211	102	118	120	138
NSE	1,004	1,523	1,498	1,076	2,048
<b>Total</b>	<b>1,838</b>	<b>2,039</b>	<b>2,042</b>	<b>1,571</b>	<b>2,543</b>
FTE	6.4	4.5	4.8	4.1	3.9

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Field Engineering and Technical Support  
 Category-Sub: 1. Field Engineering and Technical Support  
 Workpaper: 2GT002.000 - Field Engineering and Technical Support

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-4	-24	-9	-5	-15
Non-Labor	-911	-1,396	-1,436	-1,056	-2,032
NSE	915	1,420	1,445	1,061	2,048
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-0.001</b>	<b>0.001</b>	<b>0</b>
FTE	-0.1	-0.3	-0.1	-0.1	-0.2

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	-4	-911	915	-0.1	1-Sided Adj	N/A	TP2RXL20131204 002701183

NSE Adjustment - Annual ROW Maintenance recorded expense. Recorded expense moved from Labor and Non-Labor to NSE in order to more clearly reflect the actual cost of ROW maintenance performed annually.

<b>2009 Total</b>	<b>-4</b>	<b>-911</b>	<b>915</b>	<b>-0.1</b>			
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2010	-24	-1,396	1,420	-0.3	1-Sided Adj	N/A	TP2RXL20131204 002804177
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NSE Adjustment - Annual ROW Maintenance recorded expense. Recorded expense moved from Labor and Non-Labor to NSE in order to more clearly reflect the actual cost of ROW maintenance performed annually.

<b>2010 Total</b>	<b>-24</b>	<b>-1,396</b>	<b>1,420</b>	<b>-0.3</b>			
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2011	-9	-1,436	1,445	-0.1	1-Sided Adj	N/A	TP2RXL20131204 002915770
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NSE Adjustment - Annual ROW Maintenance recorded expense. Recorded expense moved from Labor and Non-Labor to NSE in order to more clearly reflect the actual cost of ROW maintenance performed annually.

<b>2011 Total</b>	<b>-9</b>	<b>-1,436</b>	<b>1,445</b>	<b>-0.1</b>			
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*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Field Engineering and Technical Support  
 Category-Sub: 1. Field Engineering and Technical Support  
 Workpaper: 2GT002.000 - Field Engineering and Technical Support

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2012	-5	-1,056	1,061	-0.1	1-Sided Adj	N/A	TP2RXL20131204 003026990

NSE Adjustment - Annual ROW Maintenance recorded expense. Recorded expense moved from Labor and Non-Labor to NSE in order to more clearly reflect the actual cost of ROW maintenance performed annually.

<b>2012 Total</b>	<b>-5</b>	<b>-1,056</b>	<b>1,061</b>	<b>-0.1</b>			
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2013	-15	-2,032	2,048	-0.2	1-Sided Adj	N/A	TP2RXL20140211 182017007
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NSE Adjustment - Annual ROW Maintenance recorded expense. Recorded expense moved from Labor and Non-Labor to NSE in order to more clearly reflect the actual cost of ROW maintenance performed annually.

<b>2013 Total</b>	<b>-15</b>	<b>-2,032</b>	<b>2,048</b>	<b>-0.2</b>			
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Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg

**Summary of Shared Services Workpapers:**

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Director Gas Transmission Operations	317	344	344	344
B. Gas Transmission Manager	488	413	413	413
C. Gas Transmission Technical Services Manager	443	649	949	949
D. Gas Control and SCADA Operations Group	2,376	2,523	2,716	3,586
<b>Total</b>	<b>3,624</b>	<b>3,929</b>	<b>4,422</b>	<b>5,292</b>

*Note: Totals may include rounding differences.*



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Director Gas Transmission Operations  
 Cost Center: 2200-0253.000

**Summary for Category: A. Director Gas Transmission Operations**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	302	318	318	318
Non-Labor	15	26	26	26
NSE	0	0	0	0
<b>Total</b>	<u>317</u>	<u>344</u>	<u>344</u>	<u>344</u>
FTE	3.1	3.2	3.2	3.2

**Cost Centers belonging to this Category:**

**2200-0253.000 DIRECTOR GAS TRANSMISSION - USS**

Labor	302	318	318	318
Non-Labor	15	26	26	26
NSE	0	0	0	0
<b>Total</b>	<u>317</u>	<u>344</u>	<u>344</u>	<u>344</u>
FTE	3.1	3.2	3.2	3.2

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-0253.000 - DIRECTOR GAS TRANSMISSION - USS**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Director Gas Transmission Operations  
 Category-Sub: 1. Director Gas Transmission Operations  
 Cost Center: 2200-0253.000 - DIRECTOR GAS TRANSMISSION - USS

**Activity Description:**

Directional Leadership responsible for gas transmission operations at SCG and SDG&E.

**Forecast Explanations:**

**Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**Non-Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**NSE - Zero-Based**

Zero Based selected because the cost center has not incurred any historical cost that would qualify for NSE designation and no future cost of this type are anticipated to be incurred.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		297	313	324	329	302	318	318	318	
Non-Labor		20	18	33	29	15	26	26	26	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>317</b>	<b>331</b>	<b>357</b>	<b>358</b>	<b>317</b>	<b>344</b>	<b>344</b>	<b>344</b>	
FTE		2.5	3.1	3.3	3.3	3.1	3.2	3.2	3.2	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Director Gas Transmission Operations  
 Category-Sub: 1. Director Gas Transmission Operations  
 Cost Center: 2200-0253.000 - DIRECTOR GAS TRANSMISSION - USS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	2	0	2	0.00	0	3	0	3	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	302	13	0	315	3.05	318	23	0	341	3.24
<b>Total Incurred</b>	<b>302</b>	<b>15</b>	<b>0</b>	<b>317</b>	<b>3.05</b>	<b>318</b>	<b>26</b>	<b>0</b>	<b>344</b>	<b>3.24</b>
<b>% Allocation</b>										
Retained	89.86%	89.86%				89.86%	89.86%			
SEU	10.14%	10.14%				10.14%	10.14%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	3	0	3	0.00	0	3	0	3	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	318	23	0	341	3.24	318	23	0	341	3.24
<b>Total Incurred</b>	<b>318</b>	<b>26</b>	<b>0</b>	<b>344</b>	<b>3.24</b>	<b>318</b>	<b>26</b>	<b>0</b>	<b>344</b>	<b>3.24</b>
<b>% Allocation</b>										
Retained	89.86%	89.86%				89.86%	89.86%			
SEU	10.14%	10.14%				10.14%	10.14%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

**Cost Center Allocation Percentage for 2014**

**Cost Center Allocation Percentage for 2015**

**Cost Center Allocation Percentage for 2016**

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Director Gas Transmission Operations  
 Category-Sub: 1. Director Gas Transmission Operations  
 Cost Center: 2200-0253.000 - DIRECTOR GAS TRANSMISSION - USS

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	318	318	318	0	0	0	318	318	318
Non-Labor	3-YR Average	26	26	26	0	0	0	26	26	26
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>344</b>	<b>344</b>	<b>344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>344</b>	<b>344</b>	<b>344</b>
FTE	3-YR Average	3.2	3.2	3.2	0.0	0.0	0.0	3.2	3.2	3.2

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: A. Director Gas Transmission Operations  
Category-Sub: 1. Director Gas Transmission Operations  
Cost Center: 2200-0253.000 - DIRECTOR GAS TRANSMISSION - USS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	229	248	266	277	259
Non-Labor	18	17	31	28	15
NSE	0	0	0	0	0
<b>Total</b>	<b>247</b>	<b>265</b>	<b>298</b>	<b>306</b>	<b>274</b>
FTE	2.1	2.6	2.8	2.9	2.6
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	229	248	266	277	259
Non-Labor	18	17	31	28	15
NSE	0	0	0	0	0
<b>Total</b>	<b>247</b>	<b>265</b>	<b>298</b>	<b>306</b>	<b>274</b>
FTE	2.1	2.6	2.8	2.9	2.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	41	43	44	44	43
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>41</b>	<b>43</b>	<b>44</b>	<b>44</b>	<b>43</b>
FTE	0.4	0.5	0.5	0.5	0.4
<b>Escalation to 2013\$</b>					
Labor	27	21	14	7	0
Non-Labor	2	1	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>28</b>	<b>23</b>	<b>15</b>	<b>8</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	297	313	324	329	302
Non-Labor	20	18	33	29	15
NSE	0	0	0	0	0
<b>Total</b>	<b>317</b>	<b>331</b>	<b>357</b>	<b>358</b>	<b>317</b>
FTE	2.5	3.1	3.3	3.4	3.0

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: A. Director Gas Transmission Operations  
 Category-Sub: 1. Director Gas Transmission Operations  
 Cost Center: 2200-0253.000 - DIRECTOR GAS TRANSMISSION - USS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: B. Gas Transmission Manager  
Cost Center: 2200-0265.000

**Summary for Category: B. Gas Transmission Manager**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	433	372	372	372
Non-Labor	55	40	40	40
NSE	0	0	0	0
<b>Total</b>	<u>488</u>	<u>412</u>	<u>412</u>	<u>412</u>
FTE	4.5	3.8	3.8	3.8

**Cost Centers belonging to this Category:**

**2200-0265.000 GAS TRANSMISSION MANAGER - USS**

Labor	433	372	372	372
Non-Labor	55	40	40	40
NSE	0	0	0	0
<b>Total</b>	<u>488</u>	<u>412</u>	<u>412</u>	<u>412</u>
FTE	4.5	3.8	3.8	3.8

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**2200-0265.000 - GAS TRANSMISSION MANAGER - USS**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Gas Transmission Manager  
 Category-Sub: 1. Gas Transmission Manager  
 Cost Center: 2200-0265.000 - GAS TRANSMISSION MANAGER - USS

**Activity Description:**

Directional Leadership of gas transmission operations within SCG and SDG&E.

**Forecast Explanations:**

**Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**Non-Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**NSE - Zero-Based**

Zero Based selected because the cost center has not incurred any historical cost that would qualify for NSE designation and no future cost of this type are anticipated to be incurred.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		305	308	310	374	433	372	372	372	
Non-Labor		39	17	31	35	55	40	40	40	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>344</b>	<b>325</b>	<b>341</b>	<b>409</b>	<b>488</b>	<b>413</b>	<b>413</b>	<b>413</b>	
FTE		3.0	3.1	3.1	3.6	4.5	3.8	3.8	3.8	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Gas Transmission Manager  
 Category-Sub: 1. Gas Transmission Manager  
 Cost Center: 2200-0265.000 - GAS TRANSMISSION MANAGER - USS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	2	0	2	0.00	1	1	0	2	0.00
Directly Allocated	0	0	0	0	0.00	0	1	0	1	0.00
Subj. To % Alloc.	433	53	0	486	4.52	371	38	0	409	3.75
<b>Total Incurred</b>	<b>433</b>	<b>55</b>	<b>0</b>	<b>488</b>	<b>4.52</b>	<b>372</b>	<b>40</b>	<b>0</b>	<b>412</b>	<b>3.75</b>
<b>% Allocation</b>										
Retained	75.47%	75.47%				75.47%	75.47%			
SEU	24.53%	24.53%				24.53%	24.53%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	1	0	2	0.00	1	1	0	2	0.00
Directly Allocated	0	1	0	1	0.00	0	1	0	1	0.00
Subj. To % Alloc.	371	38	0	409	3.75	371	38	0	409	3.75
<b>Total Incurred</b>	<b>372</b>	<b>40</b>	<b>0</b>	<b>412</b>	<b>3.75</b>	<b>372</b>	<b>40</b>	<b>0</b>	<b>412</b>	<b>3.75</b>
<b>% Allocation</b>										
Retained	75.47%	75.47%				75.47%	75.47%			
SEU	24.53%	24.53%				24.53%	24.53%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

**Cost Center Allocation Percentage for 2014**

**Cost Center Allocation Percentage for 2015**

**Cost Center Allocation Percentage for 2016**

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Gas Transmission Manager  
 Category-Sub: 1. Gas Transmission Manager  
 Cost Center: 2200-0265.000 - GAS TRANSMISSION MANAGER - USS

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	372	372	372	0	0	0	372	372	372
Non-Labor	3-YR Average	40	40	40	0	0	0	40	40	40
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>413</b>	<b>413</b>	<b>413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>413</b>	<b>413</b>	<b>413</b>
FTE	3-YR Average	3.8	3.8	3.8	0.0	0.0	0.0	3.8	3.8	3.8

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Gas Transmission Manager  
 Category-Sub: 1. Gas Transmission Manager  
 Cost Center: 2200-0265.000 - GAS TRANSMISSION MANAGER - USS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	235	244	254	316	371
Non-Labor	35	16	30	34	59
NSE	0	0	0	0	0
<b>Total</b>	<b>271</b>	<b>260</b>	<b>284</b>	<b>350</b>	<b>430</b>
FTE	2.6	2.6	2.6	3.1	3.9
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	235	244	254	316	371
Non-Labor	35	16	30	34	55
NSE	0	0	0	0	0
<b>Total</b>	<b>271</b>	<b>260</b>	<b>284</b>	<b>350</b>	<b>426</b>
FTE	2.6	2.6	2.6	3.1	3.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	42	43	42	51	62
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>42</b>	<b>43</b>	<b>42</b>	<b>51</b>	<b>62</b>
FTE	0.5	0.5	0.5	0.5	0.7
<b>Escalation to 2013\$</b>					
Labor	27	21	13	8	0
Non-Labor	3	1	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>31</b>	<b>22</b>	<b>15</b>	<b>9</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	305	308	310	374	433
Non-Labor	39	17	31	35	55
NSE	0	0	0	0	0
<b>Total</b>	<b>344</b>	<b>325</b>	<b>341</b>	<b>409</b>	<b>488</b>
FTE	3.1	3.1	3.1	3.6	4.6

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: B. Gas Transmission Manager  
 Category-Sub: 1. Gas Transmission Manager  
 Cost Center: 2200-0265.000 - GAS TRANSMISSION MANAGER - USS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
2013	0	-4	0	0.0	1-Sided Adj	N/A	TP2RXL20140414 185659440
Adj for recorded NERBA expense. All NERBA related cost to be presented by SCG Storage witness.							
<b>2013 Total</b>	<b>0</b>	<b>-4</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Gas Transmission Technical Services Manager  
 Cost Center: 2200-2172.000

**Summary for Category: C. Gas Transmission Technical Services Manager**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	443	549	819	819
Non-Labor	0	100	130	130
NSE	0	0	0	0
<b>Total</b>	<u>443</u>	<u>649</u>	<u>949</u>	<u>949</u>
FTE	4.8	6.0	9.0	9.0

**Cost Centers belonging to this Category:**

**2200-2172.000 GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS**

Labor	443	549	819	819
Non-Labor	0	100	130	130
NSE	0	0	0	0
<b>Total</b>	<u>443</u>	<u>649</u>	<u>949</u>	<u>949</u>
FTE	4.8	6.0	9.0	9.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2172.000 - GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS**



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Gas Transmission Technical Services Manager  
 Category-Sub: 1. Gas Transmission Technical Services Manager  
 Cost Center: 2200-2172.000 - GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS

**Activity Description:**

Directional Leadship of local engineering services within SCG and SDG&E.

**Forecast Explanations:**

**Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**Non-Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**NSE - Zero-Based**

Zero Based selected because the cost center has not incurred any historical cost that would qualify for NSE designation and no future cost of this type are anticipated to be incurred.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		599	576	463	470	443	549	819	819	
Non-Labor		1	0	0	0	0	100	130	130	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>600</b>	<b>577</b>	<b>463</b>	<b>470</b>	<b>443</b>	<b>649</b>	<b>949</b>	<b>949</b>	
FTE		5.9	5.9	5.1	5.1	4.8	6.0	9.0	9.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Gas Transmission Technical Services Manager  
 Category-Sub: 1. Gas Transmission Technical Services Manager  
 Cost Center: 2200-2172.000 - GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	8	0	0	8	0.09	3	0	0	3	0.04
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	435	0	0	435	4.69	545	100	0	645	5.96
<b>Total Incurred</b>	<b>443</b>	<b>0</b>	<b>0</b>	<b>443</b>	<b>4.78</b>	<b>548</b>	<b>100</b>	<b>0</b>	<b>648</b>	<b>6.00</b>
<b>% Allocation</b>										
Retained	92.86%	92.86%				92.86%	92.86%			
SEU	7.14%	7.14%				7.14%	7.14%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	3	0	0	3	0.04	3	0	0	3	0.04
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	815	130	0	945	8.96	815	130	0	945	8.96
<b>Total Incurred</b>	<b>818</b>	<b>130</b>	<b>0</b>	<b>948</b>	<b>9.00</b>	<b>818</b>	<b>130</b>	<b>0</b>	<b>948</b>	<b>9.00</b>
<b>% Allocation</b>										
Retained	92.86%	92.86%				92.86%	92.86%			
SEU	7.14%	7.14%				7.14%	7.14%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

**Cost Center Allocation Percentage for 2014**

**Cost Center Allocation Percentage for 2015**

**Cost Center Allocation Percentage for 2016**

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Gas Transmission Technical Services Manager  
 Category-Sub: 1. Gas Transmission Technical Services Manager  
 Cost Center: 2200-2172.000 - GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	459	459	459	90	360	360	549	819	819
Non-Labor	3-YR Average	0	0	0	100	130	130	100	130	130
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>459</b>	<b>459</b>	<b>459</b>	<b>190</b>	<b>490</b>	<b>490</b>	<b>649</b>	<b>949</b>	<b>949</b>
FTE	3-YR Average	5.0	5.0	5.0	1.0	4.0	4.0	6.0	9.0	9.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	90	100	0	190	1.0	1-Sided Adj

Transmission Environmental Monitoring System Staffing

<b>2014 Total</b>	<b>90</b>	<b>100</b>	<b>0</b>	<b>190</b>	<b>1.0</b>	
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2015	180	20	0	200	2.0	1-Sided Adj
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Field Safety Compliance and Quality Assurance Staffing

2015	90	100	0	190	1.0	1-Sided Adj
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Transmission Environmental Monitoring System Staffing (2014 Addition)

2015	90	10	0	100	1.0	1-Sided Adj
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Transmission Environmental Monitoring System Staffing (2015 Addition)

<b>2015 Total</b>	<b>360</b>	<b>130</b>	<b>0</b>	<b>490</b>	<b>4.0</b>	
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2016	90	10	0	100	1.0	1-Sided Adj
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Transmission Environmental Monitoring System Staffing (2015 Addition)

2016	180	20	0	200	2.0	1-Sided Adj
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Field Safety Compliance and Quality Assurance Staffing (2015 Addition)

2016	90	100	0	190	1.0	1-Sided Adj
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Transmission Environmental Monitoring System Staffing (2014 Addition)

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: C. Gas Transmission Technical Services Manager  
Category-Sub: 1. Gas Transmission Technical Services Manager  
Cost Center: 2200-2172.000 - GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
<b>2016 Total</b>	<b>360</b>	<b>130</b>	<b>0</b>	<b>490</b>	<b>4.0</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Gas Transmission Technical Services Manager  
 Category-Sub: 1. Gas Transmission Technical Services Manager  
 Cost Center: 2200-2172.000 - GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	462	457	380	397	387
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>463</b>	<b>458</b>	<b>380</b>	<b>397</b>	<b>387</b>
FTE	5.0	5.0	4.3	4.4	4.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-7
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7</b>
FTE	0.0	0.0	0.0	0.0	-0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	462	457	380	397	380
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>463</b>	<b>458</b>	<b>380</b>	<b>397</b>	<b>380</b>
FTE	5.0	5.0	4.3	4.4	4.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	83	80	63	64	63
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>83</b>	<b>80</b>	<b>63</b>	<b>64</b>	<b>63</b>
FTE	0.9	0.9	0.7	0.7	0.7
<b>Escalation to 2013\$</b>					
Labor	54	39	20	10	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>54</b>	<b>39</b>	<b>20</b>	<b>10</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	599	576	463	470	443
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>600</b>	<b>577</b>	<b>463</b>	<b>470</b>	<b>443</b>
FTE	5.9	5.9	5.0	5.1	4.8

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: C. Gas Transmission Technical Services Manager  
 Category-Sub: 1. Gas Transmission Technical Services Manager  
 Cost Center: 2200-2172.000 - GAS TRANSMISSION TECHNICAL SERVICES MANAGER - USS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	-7
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7</b>
FTE	0.0	0.0	0.0	0.0	-0.1

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
2013	-7	0	0	-0.1	1-Sided Adj	N/A	TP2RXL20140414 185838843
Adj for recorded NERBA expense. All NERBA related cost to be presented by SCG Storage witness.							
<b>2013 Total</b>	<b>-7</b>	<b>0</b>	<b>0</b>	<b>-0.1</b>			

Note: Totals may include rounding differences.

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Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: D. Gas Control and SCADA Operations Group  
 Cost Center: 2200-2289.000

**Summary for Category: D. Gas Control and SCADA Operations Group**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,931	2,003	2,128	2,724
Non-Labor	445	520	588	862
NSE	0	0	0	0
<b>Total</b>	<b>2,376</b>	<b>2,523</b>	<b>2,716</b>	<b>3,586</b>
FTE	19.9	20.9	22.4	29.4

**Cost Centers belonging to this Category:**

**2200-2289.000 GAS CONTROL & SCADA OPERATION GROUP - USS**

Labor	1,931	2,003	2,128	2,724
Non-Labor	445	520	588	862
NSE	0	0	0	0
<b>Total</b>	<b>2,376</b>	<b>2,523</b>	<b>2,716</b>	<b>3,586</b>
FTE	19.9	20.9	22.4	29.4

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS**



Southern California Gas Company  
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Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: D. Gas Control and SCADA Operations Group  
 Category-Sub: 1. Gas Control and SCADA Operations Group  
 Cost Center: 2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS

**Activity Description:**

Directional Leadship of gas systems dispatching and control operations within SCG and SDG&E.

**Forecast Explanations:**

**Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**Non-Labor - 3-YR Average**

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

**NSE - Zero-Based**

Zero Based selected because the cost center has not incurred any historical cost that would qualify for NSE designation and no future cost of this type are anticipated to be incurred.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,842	1,727	1,847	1,947	1,931	2,003	2,128	2,724	
Non-Labor		534	524	589	421	445	520	588	862	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>2,376</b>	<b>2,251</b>	<b>2,436</b>	<b>2,367</b>	<b>2,376</b>	<b>2,523</b>	<b>2,716</b>	<b>3,586</b>	
FTE		19.1	18.3	19.5	20.4	19.9	20.9	22.4	29.4	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: D. Gas Control and SCADA Operations Group  
 Category-Sub: 1. Gas Control and SCADA Operations Group  
 Cost Center: 2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	62	0	62	0.00	2	75	0	77	0.02
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,931	383	0	2,314	19.93	2,001	445	0	2,446	20.93
<b>Total Incurred</b>	<b>1,931</b>	<b>445</b>	<b>0</b>	<b>2,376</b>	<b>19.93</b>	<b>2,003</b>	<b>520</b>	<b>0</b>	<b>2,523</b>	<b>20.95</b>
<b>% Allocation</b>										
Retained	87.09%	87.09%				87.09%	87.09%			
SEU	12.91%	12.91%				12.91%	12.91%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	75	0	77	0.02	2	75	0	77	0.02
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	2,126	513	0	2,639	22.43	2,722	787	0	3,509	29.43
<b>Total Incurred</b>	<b>2,128</b>	<b>588</b>	<b>0</b>	<b>2,716</b>	<b>22.45</b>	<b>2,724</b>	<b>862</b>	<b>0</b>	<b>3,586</b>	<b>29.45</b>
<b>% Allocation</b>										
Retained	87.09%	87.09%				87.09%	87.09%			
SEU	12.91%	12.91%				12.91%	12.91%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

**Cost Center Allocation Percentage for 2014**

**Cost Center Allocation Percentage for 2015**

**Cost Center Allocation Percentage for 2016**

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: D. Gas Control and SCADA Operations Group  
 Category-Sub: 1. Gas Control and SCADA Operations Group  
 Cost Center: 2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	1,908	1,908	1,908	95	220	816	2,003	2,128	2,724
Non-Labor	3-YR Average	485	485	485	35	103	377	520	588	862
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>2,393</b>	<b>2,393</b>	<b>2,393</b>	<b>130</b>	<b>323</b>	<b>1,193</b>	<b>2,523</b>	<b>2,716</b>	<b>3,586</b>
FTE	3-YR Average	19.9	19.9	19.9	1.0	2.5	9.5	20.9	22.4	29.4

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	45	2	0	47	0.5	1-Sided Adj
SCADA Cyber Security Safeguard Enhancements						
2014	50	3	0	53	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
2014	0	30	0	30	0.0	1-Sided Adj
SCADA System Infrastructure Maintenance						
<b>2014 Total</b>	<b>95</b>	<b>35</b>	<b>0</b>	<b>130</b>	<b>1.0</b>	
2015	90	5	0	95	1.0	1-Sided Adj
SCADA Cyber Security Safeguard Enhancements						
2015	80	5	0	85	1.0	1-Sided Adj
Supervisor and Support Staffing (Support position)						
2015	50	3	0	53	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
2015	0	90	0	90	0.0	1-Sided Adj
SCADA System Infrastructure Maintenance						
<b>2015 Total</b>	<b>220</b>	<b>103</b>	<b>0</b>	<b>323</b>	<b>2.5</b>	

Note: Totals may include rounding differences.

Southern California Gas Company  
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Shared Services Workpapers

Area: GAS TRANSMISSION  
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 Category: D. Gas Control and SCADA Operations Group  
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 Cost Center: 2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	100	5	0	105	1.0	1-Sided Adj
Supervisor and Support Staffing (Supervisor position)						
2016	496	176	0	672	6.0	1-Sided Adj
Post PSEP Incremental O&M - CPUC Decision 14-06-007.						
2016	90	3	0	93	1.0	1-Sided Adj
SCADA Cyber Security Safeguard Enhancements						
2016	80	5	0	85	1.0	1-Sided Adj
Supervisor and Support Staffing (Support position)						
2016	50	3	0	53	0.5	1-Sided Adj
Knowledge Management / Succession Staffing						
2016	0	185	0	185	0.0	1-Sided Adj
SCADA System Infrastructure Maintenance						
<b>2016 Total</b>	<b>816</b>	<b>377</b>	<b>0</b>	<b>1,193</b>	<b>9.5</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: D. Gas Control and SCADA Operations Group  
 Category-Sub: 1. Gas Control and SCADA Operations Group  
 Cost Center: 2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,259	1,332	1,516	1,642	1,656
Non-Labor	409	457	557	411	445
NSE	0	0	0	0	0
<b>Total</b>	<b>1,667</b>	<b>1,789</b>	<b>2,073</b>	<b>2,052</b>	<b>2,101</b>
FTE	14.4	15.1	16.7	17.5	17.0
<b>Adjustments (Nominal \$) **</b>					
Labor	161	39	0	0	0
Non-Labor	77	31	8	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>238</b>	<b>70</b>	<b>8</b>	<b>1</b>	<b>0</b>
FTE	1.7	0.4	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,419	1,370	1,516	1,642	1,656
Non-Labor	486	488	564	411	445
NSE	0	0	0	0	0
<b>Total</b>	<b>1,906</b>	<b>1,858</b>	<b>2,080</b>	<b>2,053</b>	<b>2,101</b>
FTE	16.1	15.5	16.7	17.5	17.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	257	240	252	263	275
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>257</b>	<b>240</b>	<b>252</b>	<b>263</b>	<b>275</b>
FTE	3.0	2.8	2.9	2.9	2.9
<b>Escalation to 2013\$</b>					
Labor	166	117	79	42	0
Non-Labor	48	36	25	9	0
NSE	0	0	0	0	0
<b>Total</b>	<b>214</b>	<b>153</b>	<b>104</b>	<b>52</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	1,842	1,727	1,847	1,947	1,931
Non-Labor	534	524	589	421	445
NSE	0	0	0	0	0
<b>Total</b>	<b>2,376</b>	<b>2,251</b>	<b>2,436</b>	<b>2,367</b>	<b>2,376</b>
FTE	19.1	18.3	19.6	20.4	19.9

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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Shared Services Workpapers

Area: GAS TRANSMISSION  
 Witness: John L. Dagg  
 Category: D. Gas Control and SCADA Operations Group  
 Category-Sub: 1. Gas Control and SCADA Operations Group  
 Cost Center: 2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	161	39	0	0	0
Non-Labor	77	31	8	0.644	0
NSE	0	0	0	0	0
<b>Total</b>	<b>238</b>	<b>70</b>	<b>8</b>	<b>0.644</b>	<b>0</b>
FTE	1.7	0.4	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	161	77	0	1.7	CCTR Transf	From 2200-0329.000	TP2RXL20131203 193555840
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							
<b>2009 Total</b>	<b>161</b>	<b>77</b>	<b>0</b>	<b>1.7</b>			
2010	39	31	0	0.4	CCTR Transf	From 2200-0329.000	TP2RXL20131203 193821657
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							
<b>2010 Total</b>	<b>39</b>	<b>31</b>	<b>0</b>	<b>0.4</b>			
2011	0	8	0	0.0	CCTR Transf	From 2200-0329.000	TP2RXL20131203 193916373
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							
<b>2011 Total</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0.0</b>			
2012	0	0.644	0	0.0	CCTR Transf	From 2200-0329.000	TP2RXL20131203 194025987
Cost Alignment Adjustment - Moved cost to 2200-2289 as result of termination of use of cost center 2200-0329.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg  
Category: D. Gas Control and SCADA Operations Group  
Category-Sub: 1. Gas Control and SCADA Operations Group  
Cost Center: 2200-2289.000 - GAS CONTROL & SCADA OPERATION GROUP - USS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
<b>2012 Total</b>	<b>0</b>	<b>0.644</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Non-Shared Service Workpapers

Area: GAS TRANSMISSION  
Witness: John L. Dagg

**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2200-0255	000	TECHNICAL SERVICES MGR CHATSWORTH - NSS
2200-0258	000	FOS VALENCIA
2200-0259	000	DOM VENTURA
2200-0260	000	FOS GOLETA
2200-0261	000	DOM TAFT
2200-0262	000	TAFT
2200-0263	000	COMPRESSOR STATION - VENTURA
2200-0264	000	COMPRESSOR STATION WHEELER RIDGE
2200-0266	000	DOM BLYTHE/NDLS (BR)
2200-0267	000	STA MAINT BLYTHE - (BJ)
2200-0268	000	BLYTHE PIPELINE - (Y4)
2200-0269	000	STAT MAINT NDLS - (BS)
2200-0270	000	NEEDLES PIPELINE(Y6)
2200-0271	000	DOM VICTORVILLE - NSS
2200-0272	000	STA MAINT SUPR NEWBERRY
2200-0273	000	FOS BEAUMONT
2200-0274	000	FOS VICTORVILLE
2200-0275	000	FOM OLYMPIC - USS
2200-0276	000	DOM BREA
2200-0277	000	DOM OLYMPIC
2200-0329	000	GAS SYSTEM OPERATIONS - USS
2200-1215	000	COMP STAT-N.NDLS - (9H)
2200-1216	000	COMP STAT-KELSO - (9J)
2200-1219	000	COMP STA - NEWBERRY
2200-1221	000	COMP STAT - DC (9K)
2200-1222	000	COMP STAT - CC (9L)
2200-1223	000	COMP STA - ADELANTO
2200-1265	000	COMPRESSOR STATION SYLMAR
2200-2170	000	DIR TRANSMISSION - NSS
2200-2173	000	FOM VICTORVILLE - NSS
2200-2175	000	FOM OLYMPIC - NSS
2200-2209	000	C.P. OPERATIONS VICTORVILLE
2200-2210	000	C.P. OPERATIONS CHATSWORTH