

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2019 (U 904-G))

Application No. 17-10-008
Exhibit No.: (SCG-36-WP-R)

REVISED
WORKPAPERS TO
PREPARED DIRECT TESTIMONY OF FLORA NGAI
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

December 2017



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**SOCALGAS WORKPAPERS TO DIRECT TESTIMONY OF FLORA NGAI
(DEPRECIATION)**

I. SUMMARY OF DEPRECIATION RATE CALCULATIONS

Schedule A shows the depreciation rates calculation by account and functional category (Asset ID) for base year 2016, which are used for Forecast Years (FY) 2017 and 2018.

Schedule B shows the rates used for Test Year (TY) 2019 using proposed depreciation parameters based on updated studies. Schedule C is a summary of these depreciation rates by functional category used in the RO Model to calculate depreciation expense.

Schedule A

SOUTHERN CALIFORNIA GAS COMPANY
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2017-2018
 STRAIGHT LINE REMAINING LIFE METHOD
 BALANCES AS OF DECEMBER 31, 2016
 USING CURRENTLY AUTHORIZED NET SALVAGE RATES AND REMAINING LIVES
 (Thousands of Dollars)

ASSET ID	ACCOUNT NUMBER	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/16	ESTIMATED FUTURE NET SALVAGE		RECORDED DEPRECIATION RESERVE AS OF 12/31/16	NET BALANCE	AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL	
				%	AMOUNT					ACCRUAL AMOUNT	ACCRUAL PERCENT
		<u>UNDERGROUND STORAGE BUILDING</u>									
30	351	STRUCTURES & IMPROVEMENTS	86,153	(70)	(60,307)	20,814	125,647	48	41.1	3,060	3.55%
		<u>UNDERGROUND STORAGE DEPRECIABLE</u>									
350.31		STORAGE RIGHTS	4,007	0	0	3,578	429	40	7.1	60	1.51%
350.40		RIGHTS-OF-WAY	20	0	0	11	9	40	19.6	0	2.24%
352		WELLS	387,700	(70)	(271,390)	159,163	499,928	49	37.2	13,450	3.47%
353		LINES	115,564	(40)	(46,225)	96,028	65,761	54	34.0	1,933	1.67%
354		COMPRESSOR STATION EQUIPMENT	162,905	(15)	(24,436)	63,778	123,563	41	32.2	3,835	2.35%
355		MEASURING & REGULATING EQUIPMENT	7,965	5	398	2,542	5,024	22	16.9	297	3.73%
356		PURIFICATION EQUIPMENT	150,420	(30)	(45,126)	73,042	122,504	39	27.4	4,473	2.97%
357		OTHER EQUIPMENT	49,928	(100)	(49,928)	12,628	87,228	37	31.2	2,794	5.60%
40		TOTAL UNDERGROUND STORAGE DEPRECIABLE	878,509		(436,707)	410,771	904,445			26,843	3.06%
		TOTAL UNDERGROUND STORAGE	964,662		(497,015)	431,585	1,030,092			29,903	3.10%
		<u>TRANSMISSION BUILDING</u>									
60	366	STRUCTURES & IMPROVEMENTS	47,806	(40)	(19,122)	21,115	45,813	47	32.9	1,394	2.92%
		<u>TRANSMISSION DEPRECIABLE</u>									
365.29		RIGHTS-OF-WAY	16,209	0	0	8,813	7,396	40	18.3	405	2.50%
367		MAINS	1,754,084	(60)	(1,052,451)	648,203	2,158,332	64	49.5	43,632	2.49%
368		COMPRESSOR STATION EQUIPMENT	229,722	(15)	(34,458)	104,763	159,417	50	37.6	4,238	1.84%
369		MEASURING & REGULATING EQUIPMENT	119,312	(50)	(59,656)	26,321	152,648	46	38.3	3,983	3.34%
370		COMMUNICATION EQUIPMENT	8,541	0	0	675	7,866	15	13.0	607	7.10%
371		OTHER EQUIPMENT	5,959	(10)	(596)	3,232	3,323	21	14.4	231	3.87%
70		TOTAL TRANSMISSION DEPRECIABLE	2,133,827		(1,147,161)	792,006	2,488,982			53,096	2.49%
		TOTAL TRANSMISSION	2,181,633		(1,166,283)	813,121	2,534,795			54,490	2.50%
		<u>DISTRIBUTION BUILDING</u>									
90	375	STRUCTURES & IMPROVEMENTS	270,325	(10)	(27,033)	81,890	215,468	40	29.8	7,234	2.68%
		<u>DISTRIBUTION DEPRECIABLE</u>									
374.20		LAND RIGHTS	1,786	0	0	988	798	40	17.9	45	2.50%
376		MAINS	4,310,628	(80)	(3,448,502)	2,232,730	5,526,400	68	51.7	106,926	2.48%
378		MEASURING & REGULATING EQUIPMENT	106,270	(95)	(100,957)	71,050	136,177	47	36.8	3,698	3.48%
380		SERVICES	2,497,395	(115)	(2,872,005)	1,996,926	3,372,474	67	49.2	68,591	2.75%
381		METERS	598,479	5	29,924	138,797	429,759	25	17.8	24,180	4.04%
381.15		MODULES	307,599	0	0	34,176	273,423	20	17.7	15,421	5.01%
382		METER INSTALLATIONS	380,936	(10)	(38,094)	131,675	287,354	30	22.0	13,053	3.43%
382.15		MODULE INSTALLATIONS	145,466	0	0	15,254	130,212	20	17.9	7,293	5.01%
382.60		METER INSTALLATIONS - OTHER	12,285	0	0	9,133	3,151	15	4.8	657	5.35%
383		HOUSE REGULATORS	162,114	5	8,106	64,564	89,444	33	18.6	4,812	2.97%
387.00		OTHER EQUIPMENT	44,701	5	2,235	23,298	19,169	21	14.6	1,312	2.93%
100		TOTAL DISTRIBUTION DEPRECIABLE	8,567,660		(6,419,293)	4,718,592	10,268,361			245,987	2.87%
		TOTAL DISTRIBUTION	8,837,985		(6,446,325)	4,800,482	10,483,829			253,222	2.87%

Schedule A (Continued)

SOUTHERN CALIFORNIA GAS COMPANY
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2017-2018
 STRAIGHT LINE REMAINING LIFE METHOD
 BALANCES AS OF DECEMBER 31, 2016
 USING CURRENTLY AUTHORIZED NET SALVAGE RATES AND REMAINING LIVES
 (Thousands of Dollars)

ASSET ID	ACCOUNT NUMBER	DESCRIPTION	RECORDED	ESTIMATED FUTURE		RECORDED	NET	AVERAGE	AVERAGE	TOTAL ANNUAL ACCRUAL	
			GROSS PLANT AS OF 12/31/16	%	NET SALVAGE AMOUNT	RESERVE AS OF 12/31/16		SERVICE LIFE (YRS)	REMAIN LIFE (YRS)	ACCRUAL AMOUNT	ACCRUAL PERCENT
120	390.00	<u>GENERAL PLANT BUILDING STRUCTURES & IMPROVEMENTS</u>	201,401	(15)	(30,210)	186,901	44,710	33	11.4	3,921	1.95%
		<u>CAPITAL TOOLS</u>									
	394.13/394.20	SHOP & GARAGE EQUIPMENT	9,595	0	0	4,511	5,084	29	13.2	387	4.03%
	394.19	LARGE PORTABLE TOOLS	52,425	0	0	20,345	32,080	24	14.7	2,181	4.16%
	396.10	CONSTRUCTION EQUIPMENT	12	25	3	(3)	12	12	4.6	3	22.53%
130		TOTAL CAPITAL TOOLS	62,032		3	24,852	37,176			2,570	4.14%
		<u>COMPUTER HARDWARE & SOFTWARE</u>									
200	391.20	COMPUTER HARDWARE	173,918	0	0	101,733	72,186	5	2.2	33,541	19.29%
210	391.30	SOFTWARE DEV. 3-year avg. service life	21,986	0	0	9,796	12,190	3	1.7	7,329	33.33%
	391.35	SOFTWARE DEV. 5-year avg. service life	87,078	0	0	61,405	25,673	5	1.5	17,416	20.00%
	391.40	SOFTWARE DEV. 6-year avg. service life	241,466	0	0	67,291	174,175	6	4.3	40,244	16.70%
220	391.50	SOFTWARE DEV. 10-year avg. service life	372,843	0	0	173,262	199,581	10	5.4	37,284	10.00%
235	391.55	SOFTWARE DEV. 15-year avg. service life	5,526	0	0	1,749	3,777	15	10.3	368	6.67%
240	391.60	SOFTWARE DEV. 20-year avg. service life	0	0	0	0	0	20	0.0	0	5.00%
		TOTAL COMPUTER HARDWARE & SOFTWARE	902,817		0	415,235	487,582			136,182	15.08%
		<u>COMMUNICATIONS</u>									
140	397.00	COMMUNICATION EQUIPMENT	92,519	0	0	17,543	74,975	15	11.6	6,471	6.99%
150	397.10	GENERAL EQUIPMENT EQUIP: 5-yr srv life	29,640	0	0	14,011	15,630	5	2.5	6,283	21.20%
160	397.20	PBX & OTHER VOICE EQUIP: 7-yr srv life	830	0	0	409	420	7	3.1	133	16.08%
170	397.30	MICROWAVE&RADIO EQUIP:10-yr srv life	13,557	0	0	4,303	9,254	10	6.8	1,362	10.05%
180	397.40	COMMUNICATION STRUCTURE	4,528	(5)	(226)	1,460	3,294	15	10.4	317	7.01%
		TOTAL COMMUNICATIONS	141,073		(226)	37,726	103,574			14,567	10.33%
		<u>GENERAL PLANT MISCELLANEOUS</u>									
	391.10	OFFICE FURNITURE & EQUIPMENT	13,402	0	0	6,433	6,969	14	3.9	1,796	13.40%
	389.20	LAND RIGHTS	74	0	0	35	40	40	21.4	2	2.50%
	393.00	STORES EQUIPMENT	99	0	0	68	31	20	14.2	2	2.23%
	392.00	TRANSPORTATION EQUIPMENT	461	5	23	316	122	7	3.8	32	7.03%
	395.00	LABORATORY EQUIPMENT	4,731	0	0	2,542	2,189	25	10.6	207	4.37%
	397.55	POLES AMI	17,360	0	0	1,020	16,339	40	37.6	435	2.50%
	398.00	MISCELLANEOUS EQUIPMENT	3,145	0	0	976	2,169	20	5.6	391	12.42%
190		TOTAL MISCELLANEOUS	39,273		23	11,390	27,859			2,865	7.29%
		TOTAL DEPRECIABLE PLANT	1,145,195		(200)	489,203	656,192			156,184	13.64%
		TOTAL PLANT (INCLUDING BUILDING)	1,346,596		(30,410)	676,105	700,901			160,105	11.89%
		TOTAL UTILITY	13,330,876		(8,140,033)	6,721,292	14,749,617			497,720	3.73%

Schedule B

SOUTHERN CALIFORNIA GAS COMPANY
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2019
 STRAIGHT LINE REMAINING LIFE METHOD
 BALANCES AS OF DECEMBER 31, 2016
 USING PROPOSED NET SALVAGE RATES AND REMAINING LIVES
 (Thousands of Dollars)

ASSET ID	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/16	PROPOSED FUTURE NET SALVAGE		RECORDED DEPRECIATION RESERVE AS OF 12/31/16	NET BALANCE	AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL	
				%	AMOUNT					ACCRUAL AMOUNT	ACCRUAL PERCENT
<u>UNDERGROUND STORAGE BUILDING</u>											
30	351	STRUCTURES & IMPROVEMENTS	86,153	(80)	(68,922)	20,814	134,262	52	45.0	2,984	3.46%
<u>UNDERGROUND STORAGE DEPRECIABLE</u>											
350.31		STORAGE RIGHTS	4,007	0	0	3,578	429	40	7.1	60	1.51%
350.40		RIGHTS-OF-WAY	20	0	0	11	9	40	19.6	0	2.24%
352		WELLS	387,700	(80)	(310,160)	159,163	538,698	53	43.5	12,395	3.20%
353		LINES	115,564	(45)	(52,004)	96,028	71,539	54	34.0	2,103	1.82%
354		COMPRESSOR STATION EQUIPMENT	162,905	(20)	(32,581)	63,778	131,708	41	31.9	4,124	2.53%
355		MEASURING & REGULATING EQUIPMENT	7,965	5	398	2,542	5,024	29	22.7	222	2.78%
356		PURIFICATION EQUIPMENT	150,420	(30)	(45,126)	73,042	122,504	40	28.3	4,324	2.87%
357		OTHER EQUIPMENT	49,928	(100)	(49,928)	12,628	87,228	39	33.9	2,571	5.15%
40		TOTAL UNDERGROUND STORAGE DEPRECIABLE	878,509		(489,401)	410,771	957,139			25,799	2.94%
		TOTAL UNDERGROUND STORAGE	964,662		(558,323)	431,585	1,091,401			28,783	2.98%
<u>TRANSMISSION BUILDING</u>											
60	366	STRUCTURES & IMPROVEMENTS	47,806	(45)	(21,513)	21,115	48,203	53	38.5	1,251	2.62%
<u>TRANSMISSION DEPRECIABLE</u>											
365.29		RIGHTS-OF-WAY	16,209	0	0	8,813	7,396	40	18.3	405	2.50%
367		MAINS	1,754,084	(65)	(1,140,155)	648,203	2,246,036	64	49.5	45,405	2.59%
368		COMPRESSOR STATION EQUIPMENT	229,722	(25)	(57,430)	104,763	182,389	49	35.5	5,139	2.24%
369		MEASURING & REGULATING EQUIPMENT	119,312	(60)	(71,587)	26,321	164,579	45	37.6	4,376	3.67%
370		COMMUNICATION EQUIPMENT	8,541	0	0	675	7,866	15	13.0	607	7.10%
371		OTHER EQUIPMENT	5,959	(10)	(596)	3,232	3,323	23	16.2	205	3.45%
70		TOTAL TRANSMISSION DEPRECIABLE	2,133,827		(1,269,769)	792,006	2,611,590			56,138	2.63%
		TOTAL TRANSMISSION	2,181,633		(1,291,281)	813,121	2,659,793			57,389	2.63%
<u>DISTRIBUTION BUILDING</u>											
90	375	STRUCTURES & IMPROVEMENTS	270,325	(15)	(40,549)	81,890	228,984	44	33.6	6,817	2.52%
<u>DISTRIBUTION DEPRECIABLE</u>											
374.20		LAND RIGHTS	1,786	0	0	988	798	40	17.9	45	2.50%
376		MAINS	4,310,628	(85)	(3,664,034)	2,232,730	5,741,931	68	50.9	112,875	2.62%
378		MEASURING & REGULATING EQUIPMENT	106,270	(100)	(106,270)	71,050	141,490	52	41.6	3,398	3.20%
380		SERVICES	2,497,395	(115)	(2,872,005)	1,996,926	3,372,474	67	49.2	68,591	2.75%
381		METERS	598,479	5	29,924	138,797	429,759	25	17.8	24,180	4.04%
381.15		MODULES	307,599	0	0	34,176	273,423	20	17.7	15,421	5.01%
382		METER INSTALLATIONS	380,936	(5)	(19,047)	131,675	268,307	29	20.8	12,930	3.39%
382.15		MODULE INSTALLATIONS	145,466	0	0	15,254	130,212	20	17.9	7,293	5.01%
382.60		METER INSTALLATIONS - OTHER	12,285	0	0	9,133	3,151	15	4.8	657	5.35%
383		HOUSE REGULATORS	162,114	5	8,106	64,564	89,444	33	18.4	4,856	3.00%
387.00		OTHER EQUIPMENT	44,701	0	0	23,298	21,404	22	16.8	1,275	2.85%
100		TOTAL DISTRIBUTION DEPRECIABLE	8,567,660		(6,623,326)	4,718,592	10,472,394			251,521	2.94%
		TOTAL DISTRIBUTION	8,837,985		(6,663,875)	4,800,482	10,701,378			258,338	2.92%

Schedule B (Continued)

SOUTHERN CALIFORNIA GAS COMPANY
ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2019
STRAIGHT LINE REMAINING LIFE METHOD
BALANCES AS OF DECEMBER 31, 2016
USING PROPOSED NET SALVAGE RATES AND REMAINING LIVES
(Thousands of Dollars)

ASSET ID	ASSET CLASS	DESCRIPTION	RECORDED	PROPOSED FUTURE		RECORDED	NET	AVERAGE	AVERAGE	TOTAL ANNUAL ACCRUAL	
			GROSS PLANT AS OF 12/31/16	%	NET SALVAGE AMOUNT	DEPRECIATION RESERVE AS OF 12/31/16		BALANCE	SERVICE LIFE (YRS)	REMAIN LIFE (YRS)	ACCRUAL AMOUNT
120	390.00	<u>GENERAL PLANT BUILDING</u> STRUCTURES & IMPROVEMENTS	201,401	(15)	(30,210)	186,901	44,710	38	12.1	3,699	1.84%
		<u>CAPITAL TOOLS</u>									
	394.13/394.20	SHOP & GARAGE EQUIPMENT	9,595	0	0	4,511	5,084	29	13.2	387	4.03%
	394.19	LARGE PORTABLE TOOLS	52,425	0	0	20,345	32,080	24	14.7	2,181	4.16%
	396.10	CONSTRUCTION EQUIPMENT	12	0	0	(3)	15	12	4.6	3	27.97%
130		TOTAL CAPITAL TOOLS	62,032		0	24,852	37,179			2,571	4.14%
		<u>COMPUTER HARDWARE & SOFTWARE</u>									
200	391.20	COMPUTER EQUIPMENT	173,918	0	0	101,733	72,186	5	2.2	33,541	19.29%
210	391.30	SOFTWARE DEV. 3-year avg. service life	21,986	0	0	9,796	12,190	3	1.7	7,329	33.33%
	391.35	SOFTWARE DEV. 5-year avg. service life	87,078	0	0	61,405	25,673	5	1.5	17,416	20.00%
	391.40	SOFTWARE DEV. 6-year avg. service life	241,466	0	0	67,291	174,175	6	4.3	40,244	16.67%
230	391.50	SOFTWARE DEV. 10-year avg. service life	372,843	0	0	173,262	199,581	10	5.4	37,284	10.00%
235	391.55	SOFTWARE DEV. 15-year avg. service life	5,526	0	0	1,749	3,777	15	10.3	368	6.67%
240	391.60	SOFTWARE DEV. 20-year avg. service life	0	0	0	0	0	20	0.0	0	5.00%
		TOTAL COMPUTER HARDWARE & SOFTWARE	902,817		0	415,235	487,582			136,182	15.08%
		<u>COMMUNICATIONS</u>									
140	397.00	COMMUNICATION EQUIPMENT	92,519	0	0	17,543	74,975	15	11.6	6,471	6.99%
150	397.10	GENERAL EQUIPMENT EQUIP: 5-yr srv life	29,640	0	0	14,011	15,630	5	2.5	6,283	21.20%
160	397.20	PBX & OTHER VOICE EQUIP: 7-yr srv life	830	0	0	409	420	7	3.1	133	16.08%
170	397.30	MICROWAVE&RADIO EQUIP:10-yr srv life	13,557	0	0	4,303	9,254	10	6.8	1,362	10.05%
180	397.40	COMMUNICATION STRUCTURE	4,528	(5)	(226)	1,460	3,294	15	10.4	317	7.01%
		TOTAL COMMUNICATIONS	141,073		(226)	37,726	103,574			14,567	10.33%
		<u>GENERAL PLANT MISCELLANEOUS</u>									
	391.10	OFFICE FURNITURE & EQUIPMENT	13,402	0	0	6,433	6,969	14	3.9	1,796	13.40%
	389.20	LAND RIGHTS	74	0	0	35	40	40	21.4	2	2.50%
	393.00	STORES EQUIPMENT	99	0	0	68	31	20	14.2	2	2.23%
	392.00	TRANSPORTATION EQUIPMENT	461	15	69	316	76	7	3.8	20	4.36%
	395.00	LABORATORY EQUIPMENT	4,731	0	0	2,542	2,189	25	10.6	207	4.37%
	397.55	POLES AMI	17,360	(5)	(868)	1,020	17,207	40	37.6	458	2.64%
	398.00	MISCELLANEOUS EQUIPMENT	3,145	0	0	976	2,169	20	5.6	391	12.42%
190		TOTAL MISCELLANEOUS	39,273		(799)	11,390	28,681			2,875	7.32%
		TOTAL DEPRECIABLE PLANT	1,145,195		(1,025)	489,203	657,016			156,196	13.64%
		TOTAL PLANT (INCLUDING BUILDING)	1,346,596		(31,235)	676,105	701,726			159,895	11.87%
		TOTAL UTILITY	13,330,876		(8,544,714)	6,721,292	15,154,298			504,405	3.78%

Southern California Gas Company
Summary of Depreciation Rates by Functional Category

Asset ID	Functional Category	2017 & 2018 Rates (%)	workpaper reference	2019 Rates (%)	workpaper reference
10	Intangible	0.00	n/a	0.00	n/a
20	UGS – Non-depreciable	0.00	n/a	0.00	n/a
30	UGS – Structures and Improvements	3.55	FN-WP-2	3.46	FN-WP-4
40	UGS – Depreciable	3.06	FN-WP-2	2.94	FN-WP-4
50	Trans – Non-depreciable	0.00	n/a	0.00	n/a
60	Trans – Structures and Improvements	2.92	FN-WP-2	2.62	FN-WP-4
70	Trans – Depreciable	2.49	FN-WP-2	2.63	FN-WP-4
80	Dist - Non-depreciable	0.00	n/a	0.00	n/a
90	Dist - Structures and Improvements	2.68	FN-WP-2	2.52	FN-WP-4
100	Dist – Depreciable	2.87	FN-WP-2	2.94	FN-WP-4
110	General Plant – Non-depreciable	0.00	n/a	0.00	n/a
120	General Plant – Structures and Improvements	1.95	FN-WP-3	1.84	FN-WP-5
130	General Plant – Capital Tools	4.14	FN-WP-3	4.14	FN-WP-5
140	General Plant – Communications	6.99	FN-WP-3	6.99	FN-WP-5
150	General Plant - Communications 5 Yr	21.20	FN-WP-3	21.20	FN-WP-5
160	General Plant - Communications 7 Yr	16.08	FN-WP-3	16.08	FN-WP-5
170	General Plant - Communications 10 Yr	10.05	FN-WP-3	10.05	FN-WP-5
180	General Plant – Communications 15 Yr	7.01	FN-WP-3	7.01	FN-WP-5
190	General Plant – Misc	7.29	FN-WP-3	7.32	FN-WP-5
200	General Plant – Computer Hardware	19.29	FN-WP-3	19.29	FN-WP-5
210	General Plant – Software 2-4 year (3yr ASL)	33.33	FN-WP-3	33.33	FN-WP-5
	General Plant – Software 5 year* (AMI)	20.00		20.00	
220	General Plant – Software 5-8 year (6yr ASL)	16.67	FN-WP-3	16.67	FN-WP-5
230	General Plant – Software 9-12 year (10yr ASL)	10.00	FN-WP-3	10.00	FN-WP-5
235	General Plant – Software 15 Year	6.67	FN-WP-3	6.67	FN-WP-5
240	General Plant – Software 20 Year	5.00	FN-WP-3	5.00	FN-WP-5
250	Cushion Gas – Non-Current (Non-depreciable)	0.00	n/a	0.00	n/a

*In RO Model, new 5-year assets use 6-year average life due to Asset ID and subaccount was created to facilitate tracking of AMI software.

II. DEPRECIATION EXPENSE

Schedule D shows the depreciation and amortization expense reconciliation for recorded year 2016 by functional class. Immediately following this schedule is the reconciliation and supporting workpapers of “2016 Recorded” to the RO Model and FERC Form 2. The depreciation and amortization expense for recorded year 2016, FY 2017, FY 2018 and TY 2019 are presented in Schedule E.

Southern California Gas Company
2016 Depreciation and Amortization Expense
(Thousands of Dollars)

Line No.	Functional Class	2016 Recorded (2016\$)
1	Underground Storage (“UGS”)	\$ 26,983
2	Transmission	44,243
3	Distribution	234,885
4	General Plant	157,288
5	Total Depr & Amort Expense	<u>\$ 463,398</u>

Reconciliation of “2016 Recorded” Depreciation Expense
(Thousands of Dollars)

Line No.	Functional Class	FERC Form 2	Non-GRC Adjustment	Non-GRC AC Leak Adjustment	RO Model
1	UGS	\$ 27,952	\$ 861 ^a	\$ 108 ^c	\$ 26,983
2	Transmission	48,601	4,358 ^b		44,243
3	Distribution	241,497	6,612 ^b		234,885
4	General Plant	157,325	7 ^b	30 ^c	157,288
5	Total	<u>\$ 475,374</u>	<u>\$ 11,838</u>	<u>\$ 138</u>	<u>\$ 463,398</u>

Note:

- a) Exclude Montebello depreciation expense, non-GRC assets.
- b) Exclude SECCBA (PSEP) from 2019 GRC, separate ratemaking.
- c) Exclude Aliso Canyon Leak depreciation expense from 2019 GRC.

Name of Respondent SOUTHERN CALIFORNIA GAS COMPANY		This Report Is: (1) * An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2016	Year of Report Dec. 31, 2016
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)				
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.		show a composite total. (If more desirable, report by plant account, subaccount, or functional classification other than those preprinted in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional		
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and				
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant	27,948,084		3,785
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant	48,600,630		
9	Distribution plant	241,496,784		
10	General plant	157,324,803		
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	475,370,301	-0-	3,785

Name of Respondent SOUTHERN CALIFORNIA GAS COMPANY	This Report Is: (1) * An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2016
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Continued)
(Except Amortization of Acquisition Adjustments)

functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (h)	Line No.
			Intangible plant	1
		0	Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
		27,951,870	Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
		48,600,630	Transmission plant	8
		241,496,784	Distribution plant	9
		157,324,803	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
-0-	0	475,374,087		25

FN-WP-8

Southern California Gas Company
Summary of Depreciation and Amortization Expense
(Thousands of Dollars)

Line No.	Functional Class	2016 Recorded (2016\$)	2017 FY (2017\$)	2018 FY (2018\$)	2019 TY (2019\$)
1	Underground Storage	<i>FN-WP-8</i> \$ 26,983	<i>FN-WP-24</i> \$ 31,571	<i>FN-WP-25</i> \$ 42,881	<i>FN-WP-26</i> \$ 47,317
2	Transmission	<i>FN-WP-8</i> 44,243	<i>FN-WP-36</i> 49,808	<i>FN-WP-37</i> 53,640	<i>FN-WP-38</i> 62,364
3	Distribution	<i>FN-WP-8</i> 234,885	<i>FN-WP-48</i> 246,081	<i>FN-WP-49</i> 259,736	<i>FN-WP-50</i> 281,857
4	General Plant	<i>FN-WP-8</i> <u>157,288</u>	<i>FN-WP-60</i> <u>167,459</u>	<i>FN-WP-61</i> <u>182,523</u>	<i>FN-WP-62</i> <u>215,293</u>
5	Total Depr & Amort Expense	<i>FN-WP-8</i> <u>\$ 463,398</u>	<i>FN-WP-15</i> <u>\$ 494,920</u>	<i>FN-WP-16</i> <u>\$ 538,779</u>	<i>FN-WP-17</i> <u>\$ 606,830</u>

III. DEPRECIATION RESERVES

The components of depreciation reserve, forecasted retirements, cost of removal and salvage, are estimated by functional category and roll-up to functional class for FY 2017, FY 2018 and TY 2019. The retirements are credited to forecasted depreciable plant and debited to the forecasted accumulated reserve. Cost of removal expense is debited and salvage is credited to accumulated reserve.

A. Retirement Estimates

Forecast Years 2017 and 2018 and TY 2019 retirements are calculated using a ratio based on a five-year average of historical retirements to a five-year average of historical plant balances from 2012 through 2016 for mortality accounts, i.e., underground storage, transmission, distribution, and general plant structures and improvements. The ratio is then applied to forecasted plant balances which result in future estimated retirements. The annual retirements for a given year are allocated to the months based on monthly additions.

For general plant accounts, which follow vintage group accounting, i.e. accounts 391 through 398, retirements are calculated based on the vintage month/year relative to each account's average service life. Retirements are credited to plant and debited to accumulated reserve.

B. Cost of Removal and Salvage Estimates

Forecast Years 2017 and 2018 and TY 2019 cost of removal is derived by averaging the five-year history of cost of removal as a percentage of a five-year history of estimated total plant expenditures (2012-2016) to arrive at a ratio by functional category. This ratio is then applied to forecasted capital expenditures for FY 2017, FY 2018 and TY 2019.

Estimated salvage for FY 2017, FY 2018 and TY 2019 is derived by averaging the five-year history of salvage as a percentage of a five-year history of plant retirements (2012-2016) to arrive at a ratio by functional category. These percentages are applied to forecasted retirements for FY 2017, FY 2018 and TY 2019.

As stated above, cost of removal is a debit to accumulated reserve and salvage is a credit to the accumulated reserve. Schedule F shows the depreciation reserve for recorded year 2016, FY 2017, FY 2018 and TY 2019 by functional class. The workpapers immediately following support the depreciation and amortization expense presented in Schedule E and the accumulated reserve balances presented in Schedule F.

Southern California Gas Company
Summary of Depreciation and Amortization Reserves
(Thousands of Dollars)

Line No.	Functional Class		2016 Recorded (2016\$)		2017 FY (2017\$)		2018 FY (2018\$)		2019 TY (2019\$)
1	Underground Storage	<i>FN-WP-24</i>	\$ 445,961	<i>FN-WP-24</i>	\$ 451,356	<i>FN-WP-25</i>	\$ 466,452	<i>FN-WP-26</i>	\$ 484,090
2	Transmission	<i>FN-WP-36</i>	813,605	<i>FN-WP-36</i>	846,118	<i>FN-WP-37</i>	877,396	<i>FN-WP-38</i>	909,499
3	Distribution	<i>FN-WP-48</i>	4,793,349	<i>FN-WP-48</i>	4,986,643	<i>FN-WP-49</i>	5,188,750	<i>FN-WP-50</i>	5,403,432
4	General Plant	<i>FN-WP-60</i>	875,332	<i>FN-WP-60</i>	969,940	<i>FN-WP-61</i>	1,120,080	<i>FN-WP-62</i>	1,284,017
5	Total Depr & Amort Reserves	<i>FN-WP-15</i>	<u>\$ 6,928,247</u>	<i>FN-WP-15</i>	<u>\$ 7,254,057</u>	<i>FN-WP-16</i>	<u>\$ 7,652,678</u>	<i>FN-WP-17</i>	<u>\$ 8,081,037</u>

Workpapers

Depreciation Expense and Reserves

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Utility Plant												
	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	605,070	662,585	723,697	742,467	754,061	798,317	785,307	823,699	827,434	841,869	854,542	591,623	605,070
Expenditures	104,202	104,022	102,842	98,959	94,646	93,520	91,043	90,333	88,805	88,536	88,223	82,727	1,127,859
Expenditures - AFUDC	4,389	4,773	5,177	5,289	5,352	5,644	5,549	5,802	5,822	5,918	6,001	4,225	63,942
Total Expenditures	108,591	108,795	108,020	104,248	99,998	99,164	96,591	96,136	94,627	94,454	94,224	86,952	1,191,800
Additions	49,124	45,544	86,521	89,601	53,116	108,480	55,484	88,130	77,238	78,719	336,039	233,184	1,301,181
Additions - AFUDC	1,952	2,140	2,729	3,053	2,627	3,694	2,715	4,271	2,953	3,062	21,104	7,854	58,153
Total Additions	51,077	47,684	89,250	92,654	55,743	112,174	58,200	92,401	80,192	81,781	357,143	241,038	1,359,334
End Month CWIP	662,585	723,697	742,467	754,061	798,317	785,307	823,699	827,434	841,869	854,542	591,623	437,537	437,537
Interest Bearing CWIP	662,187	723,254	741,986	753,526	797,763	784,729	823,067	826,755	841,183	853,812	590,863	436,979	436,979
Non-interest Bearing CWIP	398	443	480	535	554	579	632	679	686	730	760	558	558
End Month CWIP	662,585	723,697	742,467	754,061	798,317	785,307	823,699	827,434	841,869	854,542	591,623	437,537	437,537
Beg Month Plant Balance	12,972,482	13,014,897	13,050,722	13,131,295	13,212,773	13,261,829	13,360,071	13,409,397	13,498,059	13,569,899	13,630,792	13,982,068	12,972,482
Additions	51,077	47,684	89,250	92,654	55,743	112,174	58,200	92,401	80,192	81,781	357,143	241,038	1,359,334
Retirements	8,662	11,859	8,677	12,246	6,686	13,932	8,873	3,739	8,352	20,888	5,867	12,164	121,945
Transfers	0	0	0	1,070	0	0	0	0	0	0	0	0	1,070
End Month Plant Balance	13,014,897	13,050,722	13,131,295	13,212,773	13,261,829	13,360,071	13,409,397	13,498,059	13,569,899	13,630,792	13,982,068	14,210,941	14,210,941
Depreciation Accrual													
Accrual	40,281	40,045	40,140	40,687	40,932	41,019	41,711	41,769	42,037	41,830	41,788	42,682	494,920
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	6,928,247	6,955,446	6,979,174	7,006,372	7,030,595	7,060,925	7,084,316	7,113,302	7,147,534	7,177,512	7,194,748	7,226,958	6,928,247
Provision	40,281	40,045	40,140	40,687	40,932	41,019	41,711	41,769	42,037	41,830	41,788	42,682	494,920
Retirements	8,662	11,859	8,677	12,246	6,686	13,932	8,873	3,739	8,352	20,888	5,867	12,164	121,945
Salvage	120	96	154	120	173	304	112	107	159	158	106	104	1,712
Removal Costs	4,541	4,554	4,419	4,351	4,088	3,999	3,965	3,904	3,866	3,864	3,817	3,523	48,891
Transfers	0	0	0	14	0	0	0	0	0	0	0	0	14
End Month Reserve Balance	6,955,446	6,979,174	7,006,372	7,030,595	7,060,925	7,084,316	7,113,302	7,147,534	7,177,512	7,194,748	7,226,958	7,254,057	7,254,057
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Utility Plant												
	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	437,537	489,039	555,877	592,868	634,050	690,451	720,793	770,623	818,561	837,213	860,502	873,570	437,537
Expenditures	110,379	110,424	111,848	111,860	111,480	111,755	111,265	110,315	110,554	108,477	106,872	104,764	1,319,993
Expenditures - AFUDC	3,098	3,326	3,739	3,965	4,215	4,561	4,745	5,047	5,341	5,449	5,586	5,659	54,731
Total Expenditures	113,477	113,750	115,587	115,825	115,696	116,316	116,010	115,362	115,895	113,925	112,458	110,424	1,374,724
Additions	59,854	44,763	75,897	72,100	56,778	82,838	63,493	64,674	93,157	87,716	96,103	369,923	1,167,297
Additions - AFUDC	2,121	2,149	2,699	2,542	2,517	3,136	2,688	2,750	4,086	2,920	3,287	14,259	45,152
Total Additions	61,975	46,912	78,596	74,642	59,295	85,974	66,180	67,424	97,242	90,636	99,390	384,182	1,212,449
End Month CWIP	489,039	555,877	592,868	634,050	690,451	720,793	770,623	818,561	837,213	860,502	873,570	599,812	599,812
Interest Bearing CWIP	488,535	555,344	592,316	633,457	689,866	720,208	769,999	817,907	836,583	859,847	872,907	599,175	599,175
Non-interest Bearing CWIP	504	533	552	593	585	586	624	654	630	656	663	637	637
End Month CWIP	489,039	555,877	592,868	634,050	690,451	720,793	770,623	818,561	837,213	860,502	873,570	599,812	599,812
Beg Month Plant Balance	14,210,941	14,262,448	14,304,917	14,377,442	14,440,832	14,493,496	14,570,153	14,631,101	14,691,999	14,784,281	14,867,098	14,962,188	14,210,941
Additions	61,975	46,912	78,596	74,642	59,295	85,974	66,180	67,424	97,242	90,636	99,390	384,182	1,212,449
Retirements	10,468	4,443	6,072	11,252	6,631	9,317	5,233	6,525	4,960	7,820	4,300	9,590	86,611
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	14,262,448	14,304,917	14,377,442	14,440,832	14,493,496	14,570,153	14,631,101	14,691,999	14,784,281	14,867,098	14,962,188	15,336,780	15,336,780
Depreciation Accrual	44,342	44,393	44,341	44,576	44,657	44,697	45,011	45,193	45,367	45,096	45,362	45,743	538,779
Accrual Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	7,254,057	7,283,340	7,318,696	7,352,417	7,381,188	7,414,742	7,445,781	7,481,103	7,515,309	7,551,317	7,584,234	7,620,890	7,254,057
Provision	44,342	44,393	44,341	44,576	44,657	44,697	45,011	45,193	45,367	45,096	45,362	45,743	538,779
Retirements	10,468	4,443	6,072	11,252	6,631	9,317	5,233	6,525	4,960	7,820	4,300	9,590	86,611
Salvage	168	110	158	124	183	268	137	116	180	158	111	123	1,834
Removal Costs	4,759	4,705	4,705	4,677	4,656	4,608	4,593	4,578	4,578	4,517	4,517	4,487	55,382
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	7,283,340	7,318,696	7,352,417	7,381,188	7,414,742	7,445,781	7,481,103	7,515,309	7,551,317	7,584,234	7,620,890	7,652,678	7,652,678
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Utility Plant												
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	599,812	690,642	790,834	858,843	925,884	1,020,768	958,373	1,031,953	1,047,198	1,046,600	1,038,047	701,758	599,812
Expenditures	154,525	154,053	154,003	151,021	149,830	149,602	138,349	143,008	142,621	137,067	128,563	101,451	1,704,094
Expenditures - AFUDC	4,137	4,691	5,304	5,711	6,117	6,696	6,280	6,744	6,836	6,816	6,737	4,597	70,668
Total Expenditures	158,661	158,744	159,307	156,732	155,947	156,299	144,629	149,753	149,457	143,883	135,301	106,049	1,774,762
Additions	65,529	56,113	88,320	86,714	58,295	210,985	68,124	124,741	144,198	147,693	449,168	296,516	1,796,396
Additions - AFUDC	2,302	2,439	2,979	2,977	2,767	7,709	2,925	9,767	5,857	4,744	22,421	10,968	77,856
Total Additions	67,831	58,552	91,298	89,691	61,062	218,694	71,049	134,508	150,055	152,437	471,590	307,484	1,874,252
End Month CWIP	690,642	790,834	858,843	925,884	1,020,768	958,373	1,031,953	1,047,198	1,046,600	1,038,047	701,758	500,322	500,322
Interest Bearing CWIP	690,069	790,231	858,222	925,218	1,020,114	957,722	1,031,260	1,046,474	1,045,906	1,037,327	701,033	499,629	499,629
Non-interest Bearing CWIP	573	603	621	666	654	651	693	724	694	720	725	693	693
End Month CWIP	690,642	790,834	858,843	925,884	1,020,768	958,373	1,031,953	1,047,198	1,046,600	1,038,047	701,758	500,322	500,322
Beg Month Plant Balance	15,336,780	15,389,915	15,443,974	15,528,570	15,613,587	15,653,321	15,861,669	15,927,606	16,057,327	16,202,156	16,348,765	16,814,523	15,336,780
Additions	67,831	58,552	91,298	89,691	61,062	218,694	71,049	134,508	150,055	152,437	471,590	307,484	1,874,252
Retirements	14,696	4,494	6,703	4,674	21,328	10,346	5,112	4,787	5,225	5,828	5,832	21,158	110,183
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	15,389,915	15,443,974	15,528,570	15,613,587	15,653,321	15,861,669	15,927,606	16,057,327	16,202,156	16,348,765	16,814,523	17,100,849	17,100,849
Depreciation Accrual													
Accrual	49,147	49,137	49,280	49,557	49,848	49,753	50,386	50,491	50,838	51,233	52,004	55,156	606,830
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	7,652,678	7,680,835	7,719,190	7,755,543	7,794,290	7,816,751	7,850,183	7,890,083	7,930,254	7,970,388	8,010,515	8,051,524	7,652,678
Provision	49,147	49,137	49,280	49,557	49,848	49,753	50,386	50,491	50,838	51,233	52,004	55,156	606,830
Retirements	14,696	4,494	6,703	4,674	21,328	10,346	5,112	4,787	5,225	5,828	5,832	21,158	110,183
Salvage	126	102	168	126	205	288	124	123	176	166	120	123	1,846
Removal Costs	6,420	6,391	6,391	6,264	6,263	6,263	5,498	5,655	5,655	5,445	5,283	4,607	70,134
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	7,680,835	7,719,190	7,755,543	7,794,290	7,816,751	7,850,183	7,890,083	7,930,254	7,970,388	8,010,515	8,051,524	8,081,037	8,081,037
													<i>FN-WP-13</i>

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type:
 Asset ID:

Intangibles
 10

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	651	651	651	651	651	651	651	651	651	651	651	651	651
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	651	651	651	651	651	651	651	651	651	651	651	651	651
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Intangibles
 Asset ID: 10

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	651	651	651	651	651	651	651	651	651	651	651	651	651
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	651	651	651	651	651	651	651	651	651	651	651	651	651
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Intangibles
 Asset ID: 10

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	651	651	651	651	651	651	651	651	651	651	651	651	651
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	651	651	651	651	651	651	651	651	651	651	651	651	651
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Cushion Gas
 Asset ID: 250

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Cushion Gas
 Asset ID: 250

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422	61,422
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Cushion Gas
Asset ID: 250

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	195	195	195	195	195	195	195	195	195	195	195	195	2,340
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	195	195	195	195	195	195	195	195	195	195	195	195	2,340
Additions	195	195	195	195	195	195	195	195	195	195	195	195	2,340
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	195	195	195	195	195	195	195	195	195	195	195	195	2,340
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	61,422	61,617	61,812	62,007	62,202	62,397	62,592	62,787	62,982	63,177	63,372	63,567	61,422
Additions	195	195	195	195	195	195	195	195	195	195	195	195	2,340
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	61,617	61,812	62,007	62,202	62,397	62,592	62,787	62,982	63,177	63,372	63,567	63,762	63,762
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:

Total Underground Storage

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017	
Beg Month CWIP Balance	294,415	303,100	318,732	331,935	340,529	356,103	371,594	385,040	396,928	410,739	424,342	186,154	294,415	
Expenditures	17,678	17,678	17,679	17,683	17,684	17,686	17,685	17,686	17,690	17,693	17,698	15,899	210,436	
Expenditures - AFUDC	2,027	2,085	2,189	2,278	2,335	2,439	2,543	2,632	2,712	2,804	2,895	1,297	28,236	
Total Expenditures	19,704	19,762	19,868	19,960	20,019	20,125	20,227	20,318	20,402	20,497	20,593	17,196	238,672	
Additions	10,592	3,678	6,139	10,786	3,840	3,958	6,036	7,627	5,744	5,988	240,604	27,213	332,203	
Additions - AFUDC	427	453	525	581	605	676	746	802	848	906	18,178	1,801	26,547	
Total Additions	11,019	4,131	6,664	11,366	4,445	4,634	6,782	8,429	6,591	6,894	258,781	29,013	358,750	
End Month CWIP	303,100	318,732	331,935	340,529	356,103	371,594	385,040	396,928	410,739	424,342	186,154	174,336	174,336	
Interest Bearing CWIP	303,100	318,732	331,935	340,529	356,103	371,594	385,040	396,928	410,739	424,342	186,154	174,336	174,336	
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	303,100	318,732	331,935	340,529	356,103	371,594	385,040	396,928	410,739	424,342	186,154	174,336	174,336	
Beg Month Plant Balance	983,031	993,244	996,916	1,002,226	1,013,006	1,016,647	1,020,490	1,026,478	1,034,009	1,040,236	1,046,461	1,304,305	983,031	
Additions	11,019	4,131	6,664	11,366	4,445	4,634	6,782	8,429	6,591	6,894	258,781	29,013	358,750	
Retirements	806	459	1,354	586	804	791	794	898	364	668	938	274	8,737	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	993,244	996,916	1,002,226	1,013,006	1,016,647	1,020,490	1,026,478	1,034,009	1,040,236	1,046,461	1,304,305	1,333,044	1,333,044	
Depreciation Accrual	2,486	2,512	2,522	2,535	2,563	2,572	2,582	2,597	2,616	2,632	2,648	3,305	31,571	<i>FN-WP-11</i>
Accrual Monthly Rate														
Beg Month Reserve Balance	445,961	446,177	446,764	446,470	446,953	447,247	447,562	447,885	448,119	448,903	449,400	449,645	445,961	<i>FN-WP-13</i>
Provision	2,486	2,512	2,522	2,535	2,563	2,572	2,582	2,597	2,616	2,632	2,648	3,305	31,571	
Retirements	806	459	1,354	586	804	791	794	898	364	668	938	274	8,737	
Salvage	4	2	7	3	4	4	4	4	2	3	4	1	41	
Removal Costs	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,469	1,470	1,470	1,470	1,321	17,482	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	446,177	446,764	446,470	446,953	447,247	447,562	447,885	448,119	448,903	449,400	449,645	451,356	451,356	<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Underground Storage												
	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	174,336	168,743	177,391	180,958	174,831	183,153	188,685	191,206	191,443	195,661	199,458	207,522	174,336
Expenditures	16,013	16,011	16,018	16,019	16,023	16,029	15,971	15,784	15,792	15,794	15,796	15,796	191,046
Expenditures - AFUDC	1,132	1,081	1,134	1,156	1,118	1,169	1,203	1,218	1,219	1,245	1,268	1,318	14,262
Total Expenditures	17,145	17,092	17,152	17,175	17,142	17,198	17,174	17,001	17,011	17,039	17,064	17,114	205,308
Additions	21,806	7,560	12,664	22,373	7,944	10,542	13,676	15,807	11,848	12,285	8,033	64,549	209,087
Additions - AFUDC	932	883	922	929	876	1,124	977	958	945	957	967	4,292	14,762
Total Additions	22,738	8,444	13,586	23,301	8,820	11,666	14,653	16,764	12,793	13,243	9,000	68,841	223,849
End Month CWIP	168,743	177,391	180,958	174,831	183,153	188,685	191,206	191,443	195,661	199,458	207,522	155,795	155,795
Interest Bearing CWIP	168,743	177,391	180,958	174,831	183,153	188,685	191,206	191,443	195,661	199,458	207,522	155,795	155,795
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	168,743	177,391	180,958	174,831	183,153	188,685	191,206	191,443	195,661	199,458	207,522	155,795	155,795
Beg Month Plant Balance	1,333,044	1,354,662	1,362,487	1,374,196	1,396,684	1,404,390	1,414,983	1,428,539	1,444,071	1,456,371	1,468,686	1,476,433	1,333,044
Additions	22,738	8,444	13,586	23,301	8,820	11,666	14,653	16,764	12,793	13,243	9,000	68,841	223,849
Retirements	1,121	619	1,876	813	1,114	1,073	1,097	1,233	493	928	1,253	364	11,985
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,354,662	1,362,487	1,374,196	1,396,684	1,404,390	1,414,983	1,428,539	1,444,071	1,456,371	1,468,686	1,476,433	1,544,909	1,544,909
Depreciation Accrual													
Accrual	3,379	3,434	3,454	3,483	3,541	3,560	3,587	3,622	3,661	3,693	3,724	3,744	42,881
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	451,356	452,290	453,779	454,036	455,380	456,482	457,644	458,814	459,899	461,759	463,217	464,383	451,356
Provision	3,379	3,434	3,454	3,483	3,541	3,560	3,587	3,622	3,661	3,693	3,724	3,744	42,881
Retirements	1,121	619	1,876	813	1,114	1,073	1,097	1,233	493	928	1,253	364	11,985
Salvage	6	3	9	4	6	5	5	6	2	5	6	2	58
Removal Costs	1,329	1,329	1,330	1,330	1,330	1,330	1,326	1,310	1,311	1,311	1,311	1,311	15,857
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	452,290	453,779	454,036	455,380	456,482	457,644	458,814	459,899	461,759	463,217	464,383	466,452	466,452
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Underground Storage												2019
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	
Beg Month CWIP Balance	155,795	150,661	159,309	163,043	157,401	165,721	174,157	178,239	179,000	183,600	187,791	196,108	155,795
Expenditures	15,840	15,840	15,848	15,848	15,849	15,850	15,858	15,858	15,858	15,860	15,863	15,866	190,238
Expenditures - AFUDC	1,001	970	1,023	1,046	1,011	1,062	1,114	1,139	1,143	1,172	1,197	1,248	13,126
Total Expenditures	16,842	16,810	16,871	16,894	16,860	16,912	16,972	16,996	17,001	17,031	17,060	17,115	203,364
Additions	21,082	7,309	12,244	21,630	7,680	7,576	11,950	15,282	11,454	11,877	7,766	61,958	197,808
Additions - AFUDC	894	852	894	906	860	900	940	954	947	963	977	3,983	14,069
Total Additions	21,976	8,161	13,138	22,535	8,540	8,476	12,890	16,235	12,401	12,841	8,744	65,940	211,877
End Month CWIP	150,661	159,309	163,043	157,401	165,721	174,157	178,239	179,000	183,600	187,791	196,108	147,282	147,282
Interest Bearing CWIP	150,661	159,309	163,043	157,401	165,721	174,157	178,239	179,000	183,600	187,791	196,108	147,282	147,282
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	150,661	159,309	163,043	157,401	165,721	174,157	178,239	179,000	183,600	187,791	196,108	147,282	147,282
Beg Month Plant Balance	1,544,909	1,565,574	1,573,019	1,583,963	1,605,547	1,612,784	1,620,016	1,631,626	1,646,424	1,658,255	1,670,010	1,677,311	1,544,909
Additions	21,976	8,161	13,138	22,535	8,540	8,476	12,890	16,235	12,401	12,841	8,744	65,940	211,877
Retirements	1,311	716	2,194	951	1,303	1,243	1,280	1,437	570	1,086	1,443	419	13,954
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,565,574	1,573,019	1,583,963	1,605,547	1,612,784	1,620,016	1,631,626	1,646,424	1,658,255	1,670,010	1,677,311	1,742,832	1,742,832
Depreciation Accrual	3,770	3,820	3,838	3,865	3,918	3,936	3,953	3,982	4,018	4,047	4,076	4,093	47,317
Monthly Rate													
Beg Month Reserve Balance	466,452	467,602	469,394	469,735	471,337	472,643	474,026	475,389	476,624	478,759	480,408	481,731	466,452
Provision	3,770	3,820	3,838	3,865	3,918	3,936	3,953	3,982	4,018	4,047	4,076	4,093	47,317
Retirements	1,311	716	2,194	951	1,303	1,243	1,280	1,437	570	1,086	1,443	419	13,954
Salvage	7	3	11	5	6	6	6	7	3	5	6	2	67
Removal Costs	1,315	1,315	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,317	1,317	1,317	15,793
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	467,602	469,394	469,735	471,337	472,643	474,026	475,389	476,624	478,759	480,408	481,731	484,090	484,090

FN-WP-11

FN-WP-13

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Underground Storage - Land
 Asset ID: 20

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Underground Storage - Land
 Asset ID: 20

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Underground Storage - Land
 Asset ID: 20

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539	4,539
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Underground Storage - Structures and Improvements
 Asset ID: 30

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	1,791	1,839	1,940	2,039	2,169	2,295	2,253	2,312	2,440	2,547	2,621	2,485	1,791
Expenditures	136	136	136	136	135	135	135	135	135	135	135	135	1,624
Expenditures - AFUDC	12	13	13	14	15	16	16	16	17	17	18	17	184
Total Expenditures	148	149	149	150	150	151	150	151	152	152	153	152	1,808
Additions	89	37	40	11	14	184	83	14	37	71	281	1,822	2,682
Additions - AFUDC	11	11	10	10	10	10	9	8	8	8	7	47	149
Total Additions	101	47	50	21	24	193	91	22	45	79	289	1,869	2,831
End Month CWIP	1,839	1,940	2,039	2,169	2,295	2,253	2,312	2,440	2,547	2,621	2,485	768	768
Interest Bearing CWIP	1,839	1,940	2,039	2,169	2,295	2,253	2,312	2,440	2,547	2,621	2,485	768	768
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	1,839	1,940	2,039	2,169	2,295	2,253	2,312	2,440	2,547	2,621	2,485	768	768
Beg Month Plant Balance	86,153	86,253	86,250	86,286	86,303	86,320	86,440	86,513	86,495	86,502	86,579	86,729	86,153
Additions	101	47	50	21	24	193	91	22	45	79	289	1,869	2,831
Retirements	0	50	14	3	7	73	19	41	38	1	139	45	430
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	86,253	86,250	86,286	86,303	86,320	86,440	86,513	86,495	86,502	86,579	86,729	88,553	88,553
Depreciation Accrual													
Accrual	255	255	255	255	255	255	256	256	256	256	256	257	3,069
Monthly Rate	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	
Beg Month Reserve Balance	20,814	21,058	21,252	21,482	21,723	21,961	22,133	22,359	22,564	22,772	23,016	23,122	20,814
Provision	255	255	255	255	255	255	256	256	256	256	256	257	3,069
Retirements	0	50	14	3	7	73	19	41	38	1	139	45	430
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	11	11	11	11	11	11	11	11	11	11	11	11	128
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	21,058	21,252	21,482	21,723	21,961	22,133	22,359	22,564	22,772	23,016	23,122	23,324	23,324

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Underground Storage - Structures and Improvements
Asset ID: 30

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	768	1,158	1,549	1,944	2,342	2,742	3,144	3,550	3,958	4,371	4,786	5,204	768
Expenditures	383	383	384	384	384	384	385	385	387	387	387	387	4,625
Expenditures - AFUDC	6	8	11	13	15	18	20	23	25	28	30	33	232
Total Expenditures	390	392	395	397	400	402	406	408	413	415	418	421	4,857
Additions	0	0	0	0	0	0	0	0	0	0	0	1,028	1,028
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	38	38
Total Additions	0	0	0	0	0	0	0	0	0	0	0	1,066	1,066
End Month CWIP	1,158	1,549	1,944	2,342	2,742	3,144	3,550	3,958	4,371	4,786	5,204	4,559	4,559
Interest Bearing CWIP	1,158	1,549	1,944	2,342	2,742	3,144	3,550	3,958	4,371	4,786	5,204	4,559	4,559
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	1,158	1,549	1,944	2,342	2,742	3,144	3,550	3,958	4,371	4,786	5,204	4,559	4,559
Beg Month Plant Balance	88,553	88,553	88,502	88,487	88,483	88,476	88,401	88,382	88,340	88,301	88,300	88,157	88,553
Additions	0	0	0	0	0	0	0	0	0	0	0	1,066	1,066
Retirements	0	52	15	3	7	75	19	42	39	1	143	46	442
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	88,553	88,502	88,487	88,483	88,476	88,401	88,382	88,340	88,301	88,300	88,157	89,177	89,177
Depreciation Accrual													
Accrual	262	262	262	262	262	262	262	262	261	261	261	261	3,140
Monthly Rate	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	0.0030	
Beg Month Reserve Balance	23,324	23,556	23,736	23,953	24,181	24,405	24,562	24,773	24,963	25,155	25,384	25,472	23,324
Provision	262	262	262	262	262	262	262	262	261	261	261	261	3,140
Retirements	0	52	15	3	7	75	19	42	39	1	143	46	442
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	30	30	30	30	30	30	30	30	31	31	31	31	364
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	23,556	23,736	23,953	24,181	24,405	24,562	24,773	24,963	25,155	25,384	25,472	25,657	25,657

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Underground Storage - Structures and Improvements
Asset ID: 30

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	4,559	4,923	5,289	5,657	6,028	6,400	6,774	7,151	7,529	7,911	8,296	8,683	4,559
Expenditures	335	335	335	335	334	334	334	334	335	335	335	335	4,017
Expenditures - AFUDC	29	31	33	36	38	40	42	45	47	49	52	54	497
Total Expenditures	364	366	368	371	372	374	376	379	382	384	387	389	4,513
Additions	0	0	0	0	0	0	0	0	0	0	0	8,346	8,346
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	725	725
Total Additions	0	0	0	0	0	0	0	0	0	0	0	9,072	9,072
End Month CWIP	4,923	5,289	5,657	6,028	6,400	6,774	7,151	7,529	7,911	8,296	8,683	0	0
Interest Bearing CWIP	4,923	5,289	5,657	6,028	6,400	6,774	7,151	7,529	7,911	8,296	8,683	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	4,923	5,289	5,657	6,028	6,400	6,774	7,151	7,529	7,911	8,296	8,683	0	0
Beg Month Plant Balance	89,177	89,177	89,125	89,110	89,107	89,099	89,024	89,004	88,962	88,923	88,922	88,778	89,177
Additions	0	0	0	0	0	0	0	0	0	0	0	9,072	9,072
Retirements	0	52	15	4	7	75	19	42	39	1	144	46	446
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	89,177	89,125	89,110	89,107	89,099	89,024	89,004	88,962	88,923	88,922	88,778	97,804	97,804
Depreciation Accrual													
Accrual	257	257	257	257	257	257	257	257	257	257	257	256	3,083
Monthly Rate	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	
Beg Month Reserve Balance	25,657	25,888	26,067	26,283	26,510	26,733	26,889	27,100	27,288	27,479	27,708	27,795	25,657
Provision	257	257	257	257	257	257	257	257	257	257	257	256	3,083
Retirements	0	52	15	4	7	75	19	42	39	1	144	46	446
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	26	26	26	26	26	26	26	26	26	26	26	26	316
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	25,888	26,067	26,283	26,510	26,733	26,889	27,100	27,288	27,479	27,708	27,795	27,978	27,978

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Underground Storage - Other than Land, Structures and Improvements
Asset ID: 40

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	292,624	301,261	316,791	329,896	338,360	353,808	369,341	382,728	394,488	408,192	421,721	183,669	292,624
Expenditures	17,542	17,542	17,543	17,547	17,549	17,551	17,550	17,551	17,555	17,558	17,563	15,764	208,812
Expenditures - AFUDC	2,014	2,072	2,176	2,263	2,320	2,423	2,527	2,617	2,695	2,787	2,877	1,280	28,052
Total Expenditures	19,556	19,614	19,719	19,810	19,869	19,974	20,077	20,167	20,250	20,345	20,440	17,044	236,864
Additions	10,502	3,641	6,099	10,775	3,826	3,774	5,953	7,613	5,706	5,917	240,322	25,391	329,521
Additions - AFUDC	416	443	515	571	595	666	737	794	840	898	18,170	1,753	26,398
Total Additions	10,919	4,084	6,614	11,346	4,421	4,440	6,690	8,407	6,546	6,815	258,493	27,144	355,920
End Month CWIP	301,261	316,791	329,896	338,360	353,808	369,341	382,728	394,488	408,192	421,721	183,669	173,568	173,568
Interest Bearing CWIP	301,261	316,791	329,896	338,360	353,808	369,341	382,728	394,488	408,192	421,721	183,669	173,568	173,568
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	301,261	316,791	329,896	338,360	353,808	369,341	382,728	394,488	408,192	421,721	183,669	173,568	173,568
Beg Month Plant Balance	892,338	902,451	906,126	911,401	922,164	925,788	929,510	935,425	942,975	949,194	955,343	1,213,037	892,338
Additions	10,919	4,084	6,614	11,346	4,421	4,440	6,690	8,407	6,546	6,815	258,493	27,144	355,920
Retirements	806	408	1,340	583	797	718	775	858	326	667	799	229	8,306
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	902,451	906,126	911,401	922,164	925,788	929,510	935,425	942,975	949,194	955,343	1,213,037	1,239,951	1,239,951
Depreciation Accrual													
Accrual	2,231	2,257	2,267	2,280	2,307	2,317	2,326	2,341	2,360	2,376	2,392	3,048	28,503
Monthly Rate	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025
Beg Month Reserve Balance	425,148	425,119	425,512	424,988	425,229	425,286	425,429	425,525	425,555	426,131	426,385	426,522	425,148
Provision	2,231	2,257	2,267	2,280	2,307	2,317	2,326	2,341	2,360	2,376	2,392	3,048	28,503
Retirements	806	408	1,340	583	797	718	775	858	326	667	799	229	8,306
Salvage	4	2	7	3	4	4	4	4	2	3	4	1	41
Removal Costs	1,458	1,458	1,458	1,458	1,458	1,459	1,459	1,459	1,459	1,459	1,460	1,310	17,354
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	425,119	425,512	424,988	425,229	425,286	425,429	425,525	425,555	426,131	426,385	426,522	428,032	428,032

Southern California Gas Company
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Underground Storage - Other than Land, Structures and Improvements
Asset ID: 40

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	173,558	167,575	175,831	179,001	172,478	180,398	185,527	187,642	187,470	191,274	194,654	202,300	173,558
Expenditures	15,628	15,626	15,633	15,634	15,638	15,643	15,584	15,397	15,403	15,405	15,407	15,407	186,405
Expenditures - AFUDC	1,125	1,071	1,122	1,141	1,101	1,150	1,181	1,193	1,192	1,215	1,236	1,283	14,010
Total Expenditures	16,753	16,698	16,754	16,775	16,739	16,793	16,765	16,590	16,595	16,621	16,643	16,690	200,416
Additions	21,805	7,560	12,663	22,371	7,943	10,541	13,675	15,806	11,847	12,285	8,032	63,517	208,045
Additions - AFUDC	931	882	920	927	875	1,122	976	956	944	956	965	4,249	14,705
Total Additions	22,736	8,442	13,584	23,298	8,818	11,664	14,650	16,762	12,791	13,241	8,998	67,766	222,750
End Month CWIP	167,575	175,831	179,001	172,478	180,398	185,527	187,642	187,470	191,274	194,654	202,300	151,224	151,224
Interest Bearing CWIP	167,575	175,831	179,001	172,478	180,398	185,527	187,642	187,470	191,274	194,654	202,300	151,224	151,224
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	167,575	175,831	179,001	172,478	180,398	185,527	187,642	187,470	191,274	194,654	202,300	151,224	151,224
Beg Month Plant Balance	1,239,948	1,261,563	1,269,437	1,281,160	1,303,648	1,311,359	1,322,025	1,335,598	1,351,169	1,363,506	1,375,820	1,383,708	1,239,948
Additions	22,736	8,442	13,584	23,298	8,818	11,664	14,650	16,762	12,791	13,241	8,998	67,766	222,750
Retirements	1,121	567	1,862	810	1,107	998	1,077	1,192	454	927	1,110	318	11,542
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,261,563	1,269,437	1,281,160	1,303,648	1,311,359	1,322,025	1,335,598	1,351,169	1,363,506	1,375,820	1,383,708	1,451,156	1,451,156
Depreciation Accrual													
Accrual	3,117	3,172	3,192	3,222	3,279	3,298	3,326	3,360	3,400	3,431	3,463	3,483	39,740
Monthly Rate	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	
Beg Month Reserve Balance	428,033	428,736	430,044	430,085	431,201	432,079	433,084	434,043	434,938	436,606	437,834	438,912	428,033
Provision	3,117	3,172	3,192	3,222	3,279	3,298	3,326	3,360	3,400	3,431	3,463	3,483	39,740
Retirements	1,121	567	1,862	810	1,107	998	1,077	1,192	454	927	1,110	318	11,542
Salvage	6	3	9	4	6	5	5	6	2	5	6	2	58
Removal Costs	1,299	1,299	1,299	1,299	1,300	1,300	1,295	1,280	1,280	1,280	1,280	1,280	15,492
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	428,736	430,044	430,085	431,201	432,079	433,084	434,043	434,938	436,606	437,834	438,912	440,798	440,798

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Underground Storage - Other than Land, Structures and Improvements
Asset ID: 40

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	151,237	145,738	154,021	157,385	151,373	159,321	167,383	171,089	171,471	175,689	179,495	187,425	151,237
Expenditures	15,505	15,505	15,513	15,513	15,515	15,516	15,524	15,524	15,523	15,525	15,528	15,531	186,221
Expenditures - AFUDC	972	939	990	1,010	973	1,022	1,071	1,094	1,096	1,122	1,145	1,194	12,629
Total Expenditures	16,478	16,444	16,502	16,523	16,488	16,538	16,595	16,618	16,619	16,647	16,674	16,725	198,850
Additions	21,082	7,309	12,244	21,630	7,680	7,576	11,950	15,282	11,454	11,877	7,766	53,611	189,462
Additions - AFUDC	894	852	894	906	860	900	940	954	947	963	977	3,257	13,343
Total Additions	21,976	8,161	13,138	22,535	8,540	8,476	12,890	16,235	12,401	12,841	8,744	56,869	202,805
End Month CWIP	145,738	154,021	157,385	151,373	159,321	167,383	171,089	171,471	175,689	179,495	187,425	147,282	147,282
Interest Bearing CWIP	145,738	154,021	157,385	151,373	159,321	167,383	171,089	171,471	175,689	179,495	187,425	147,282	147,282
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	145,738	154,021	157,385	151,373	159,321	167,383	171,089	171,471	175,689	179,495	187,425	147,282	147,282
Beg Month Plant Balance	1,451,192	1,471,857	1,479,354	1,490,313	1,511,900	1,519,145	1,526,453	1,538,082	1,552,923	1,564,793	1,576,548	1,583,993	1,451,192
Additions	21,976	8,161	13,138	22,535	8,540	8,476	12,890	16,235	12,401	12,841	8,744	56,869	202,805
Retirements	1,311	664	2,179	948	1,295	1,168	1,261	1,395	531	1,085	1,299	373	13,508
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,471,857	1,479,354	1,490,313	1,511,900	1,519,145	1,526,453	1,538,082	1,552,923	1,564,793	1,576,548	1,583,993	1,640,489	1,640,489
Depreciation Accrual													
Accrual	3,512	3,563	3,581	3,608	3,661	3,679	3,696	3,725	3,761	3,790	3,819	3,837	44,233
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	440,796	441,714	443,328	443,452	444,828	445,910	447,137	448,289	449,336	451,279	452,700	453,936	440,796
Provision	3,512	3,563	3,581	3,608	3,661	3,679	3,696	3,725	3,761	3,790	3,819	3,837	44,233
Retirements	1,311	664	2,179	948	1,295	1,168	1,261	1,395	531	1,085	1,299	373	13,508
Salvage	7	3	11	5	6	6	6	7	3	5	6	2	67
Removal Costs	1,289	1,289	1,289	1,289	1,289	1,289	1,290	1,290	1,290	1,290	1,290	1,291	15,476
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	441,714	443,328	443,452	444,828	445,910	447,137	448,289	449,336	451,279	452,700	453,936	456,112	456,112

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Transmission												2017
	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
Beg Month CWIP Balance	72,865	91,957	102,951	120,082	113,249	120,260	117,081	120,189	127,202	137,258	138,416	117,286	72,865
Expenditures	23,202	23,191	20,865	20,859	16,958	15,649	16,084	15,224	14,791	14,777	14,027	11,992	207,619
Expenditures - AFUDC	565	692	758	872	814	856	836	854	900	967	972	824	9,909
Total Expenditures	23,766	23,883	21,622	21,732	17,772	16,505	16,921	16,078	15,691	15,744	14,999	12,815	217,527
Additions	4,272	12,421	4,070	27,698	10,154	19,155	13,224	8,555	5,206	13,892	34,834	21,516	174,997
Additions - AFUDC	402	468	421	867	606	530	588	511	429	693	1,295	404	7,214
Total Additions	4,674	12,889	4,491	28,564	10,761	19,685	13,812	9,066	5,635	14,585	36,129	21,919	182,210
End Month CWIP	91,957	102,951	120,082	113,249	120,260	117,081	120,189	127,202	137,258	138,416	117,286	108,182	108,182
Interest Bearing CWIP	91,957	102,951	120,082	113,249	120,260	117,081	120,189	127,202	137,258	138,416	117,286	108,182	108,182
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	91,957	102,951	120,082	113,249	120,260	117,081	120,189	127,202	137,258	138,416	117,286	108,182	108,182
Beg Month Plant Balance	1,933,515	1,937,985	1,950,634	1,954,794	1,983,203	1,993,606	2,012,710	2,026,235	2,035,020	2,040,121	2,054,278	2,090,325	1,933,515
Additions	4,674	12,889	4,491	28,564	10,761	19,685	13,812	9,066	5,635	14,585	36,129	21,919	182,210
Retirements	205	240	331	155	358	580	288	280	534	428	82	77	3,558
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,937,985	1,950,634	1,954,794	1,983,203	1,993,606	2,012,710	2,026,235	2,035,020	2,040,121	2,054,278	2,090,325	2,112,168	2,112,168
Depreciation Accrual													
Accrual	4,009	4,019	4,045	4,054	4,113	4,135	4,175	4,204	4,222	4,233	4,262	4,337	49,808
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	813,605	815,875	818,122	820,461	822,976	825,610	828,143	830,965	833,879	836,598	839,429	842,668	813,605
Provision	4,009	4,019	4,045	4,054	4,113	4,135	4,175	4,204	4,222	4,233	4,262	4,337	49,808
Retirements	205	240	331	155	358	580	288	280	534	428	82	77	3,558
Salvage	10	12	17	8	16	30	15	14	27	22	4	3	179
Removal Costs	1,545	1,544	1,392	1,392	1,137	1,052	1,080	1,024	996	995	946	813	13,916
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	815,875	818,122	820,461	822,976	825,610	828,143	830,965	833,879	836,598	839,429	842,668	846,118	846,118
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Transmission												
	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	108,182	127,030	144,299	164,931	184,388	202,892	206,881	223,970	242,186	260,322	277,203	282,233	108,182
Expenditures	24,944	24,113	24,104	24,102	23,821	23,066	22,925	22,924	22,920	22,911	22,909	22,455	281,194
Expenditures - AFUDC	779	851	956	1,083	1,201	1,312	1,336	1,440	1,551	1,662	1,766	1,795	15,731
Total Expenditures	25,723	24,964	25,061	25,185	25,021	24,378	24,261	24,364	24,471	24,573	24,674	24,250	296,926
Additions	6,529	7,367	4,081	5,325	6,031	19,857	6,740	5,694	5,849	7,178	18,938	31,149	124,738
Additions - AFUDC	346	328	348	402	487	532	431	455	486	515	707	831	5,867
Total Additions	6,875	7,695	4,429	5,727	6,517	20,389	7,171	6,149	6,334	7,693	19,645	31,980	130,605
End Month CWIP	127,030	144,299	164,931	184,388	202,892	206,881	223,970	242,186	260,322	277,203	282,233	274,502	274,502
Interest Bearing CWIP	127,030	144,299	164,931	184,388	202,892	206,881	223,970	242,186	260,322	277,203	282,233	274,502	274,502
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	127,030	144,299	164,931	184,388	202,892	206,881	223,970	242,186	260,322	277,203	282,233	274,502	274,502
Beg Month Plant Balance	2,112,168	2,118,820	2,126,252	2,130,320	2,135,878	2,142,001	2,161,758	2,168,615	2,174,458	2,180,209	2,187,434	2,206,990	2,112,168
Additions	6,875	7,695	4,429	5,727	6,517	20,389	7,171	6,149	6,334	7,693	19,645	31,980	130,605
Retirements	223	262	361	169	395	632	314	306	584	467	89	86	3,889
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,118,820	2,126,252	2,130,320	2,135,878	2,142,001	2,161,758	2,168,615	2,174,458	2,180,209	2,187,434	2,206,990	2,238,884	2,238,884
Depreciation Accrual													
Accrual	4,383	4,397	4,412	4,421	4,433	4,446	4,487	4,501	4,513	4,525	4,540	4,581	53,640
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	846,118	848,635	851,183	853,653	856,314	858,789	861,103	863,769	866,458	868,895	871,455	874,389	846,118
Provision	4,383	4,397	4,412	4,421	4,433	4,446	4,487	4,501	4,513	4,525	4,540	4,581	53,640
Retirements	223	262	361	169	395	632	314	306	584	467	89	86	3,889
Salvage	11	13	19	9	18	33	16	16	29	24	4	3	195
Removal Costs	1,654	1,600	1,600	1,599	1,581	1,532	1,523	1,522	1,522	1,522	1,521	1,492	18,668
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	848,635	851,183	853,653	856,314	858,789	861,103	863,769	866,458	868,895	871,455	874,389	877,396	877,396
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Transmission												
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	274,502	310,979	343,684	379,650	416,957	457,092	367,078	387,401	351,218	372,010	388,721	189,371	274,502
Expenditures	41,340	40,889	40,886	40,880	40,877	40,876	27,243	27,238	27,230	27,223	27,165	16,838	398,686
Expenditures - AFUDC	1,805	2,027	2,227	2,447	2,675	2,921	2,329	2,453	2,232	2,359	2,461	1,210	27,146
Total Expenditures	43,145	42,917	43,113	43,328	43,553	43,797	29,572	29,691	29,461	29,582	29,626	18,048	425,832
Additions	6,225	9,732	6,562	5,486	2,842	129,442	8,694	58,631	8,066	12,005	214,398	41,636	503,719
Additions - AFUDC	444	479	586	535	575	4,369	555	7,243	604	866	14,578	1,491	32,323
Total Additions	6,668	10,211	7,147	6,021	3,417	133,811	9,249	65,874	8,670	12,870	228,976	43,127	536,042
End Month CWIP	310,979	343,684	379,650	416,957	457,092	367,078	387,401	351,218	372,010	388,721	189,371	164,292	164,292
Interest Bearing CWIP	310,979	343,684	379,650	416,957	457,092	367,078	387,401	351,218	372,010	388,721	189,371	164,292	164,292
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	310,979	343,684	379,650	416,957	457,092	367,078	387,401	351,218	372,010	388,721	189,371	164,292	164,292
Beg Month Plant Balance	2,238,884	2,245,316	2,255,249	2,262,014	2,267,856	2,270,853	2,403,994	2,412,910	2,478,460	2,486,511	2,498,886	2,727,767	2,238,884
Additions	6,668	10,211	7,147	6,021	3,417	133,811	9,249	65,874	8,670	12,870	228,976	43,127	536,042
Retirements	237	278	382	179	420	670	333	324	619	495	95	92	4,123
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,245,316	2,255,249	2,262,014	2,267,856	2,270,853	2,403,994	2,412,910	2,478,460	2,486,511	2,498,886	2,727,767	2,770,803	2,770,803
Depreciation Accrual													
Accrual	4,890	4,904	4,926	4,940	4,953	4,960	5,252	5,271	5,415	5,433	5,460	5,961	62,364
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	877,396	879,336	881,280	883,148	885,223	887,081	888,711	891,842	895,001	898,024	901,183	904,752	877,396
Provision	4,890	4,904	4,926	4,940	4,953	4,960	5,252	5,271	5,415	5,433	5,460	5,961	62,364
Retirements	237	278	382	179	420	670	333	324	619	495	95	92	4,123
Salvage	12	14	20	9	19	34	17	17	31	25	5	4	207
Removal Costs	2,725	2,695	2,695	2,695	2,695	2,695	1,805	1,805	1,804	1,804	1,800	1,126	26,344
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	879,336	881,280	883,148	885,223	887,081	888,711	891,842	895,001	898,024	901,183	904,752	909,499	909,499
													<i>FN-WP-13</i>

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Transmission - Land
 Asset ID: 50

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Transmission - Land
 Asset ID: 50

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures – AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions – AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Transmission - Land
 Asset ID: 50

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Transmission - Structures and Improvements
 Asset ID: 60

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	7,730	7,918	8,370	7,883	7,714	7,253	6,352	5,430	5,559	5,799	5,902	6,134	7,730
Expenditures	462	462	462	462	461	461	461	461	461	460	460	459	5,530
Expenditures - AFUDC	53	54	57	54	53	50	44	38	39	40	41	43	567
Total Expenditures	516	517	520	516	514	511	505	498	499	500	501	501	6,097
Additions	274	11	950	632	924	1,364	1,386	335	225	361	233	2,478	9,174
Additions - AFUDC	53	54	56	53	51	47	41	34	35	36	36	37	533
Total Additions	327	65	1,007	685	975	1,411	1,427	370	260	396	269	2,515	9,707
End Month CWIP	7,918	8,370	7,883	7,714	7,253	6,352	5,430	5,559	5,799	5,902	6,134	4,120	4,120
Interest Bearing CWIP	7,918	8,370	7,883	7,714	7,253	6,352	5,430	5,559	5,799	5,902	6,134	4,120	4,120
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	7,918	8,370	7,883	7,714	7,253	6,352	5,430	5,559	5,799	5,902	6,134	4,120	4,120
Beg Month Plant Balance	47,806	48,131	48,188	49,194	49,877	50,810	52,218	53,645	54,014	54,255	54,645	54,911	47,806
Additions	327	65	1,007	685	975	1,411	1,427	370	260	396	269	2,515	9,707
Retirements	2	7	1	2	42	3	0	1	18	7	3	18	105
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	48,131	48,188	49,194	49,877	50,810	52,218	53,645	54,014	54,255	54,645	54,911	57,407	57,407
Depreciation Accrual													
Accrual	116	117	117	120	121	123	127	130	131	132	133	133	1,501
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	21,115	21,168	21,216	21,271	21,327	21,346	21,405	21,471	21,540	21,593	21,657	21,726	21,115
Provision	116	117	117	120	121	123	127	130	131	132	133	133	1,501
Retirements	2	7	1	2	42	3	0	1	18	7	3	18	105
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	61	61	61	61	61	61	61	61	61	61	61	61	730
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	21,168	21,216	21,271	21,327	21,346	21,405	21,471	21,540	21,593	21,657	21,726	21,780	21,780

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Transmission - Structures and Improvements
Asset ID: 60

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	4,120	4,386	4,787	4,704	4,785	4,714	4,416	4,107	4,340	4,630	4,851	5,137	4,120
Expenditures	402	402	402	402	401	401	401	401	401	401	401	400	4,811
Expenditures - AFUDC	27	28	31	30	30	30	28	26	28	30	31	33	351
Total Expenditures	429	430	432	432	431	431	429	427	428	430	432	432	5,162
Additions	142	6	490	326	477	704	715	173	116	186	120	1,279	4,734
Additions - AFUDC	21	23	25	25	25	25	23	21	22	24	25	27	285
Total Additions	163	29	516	351	502	728	738	194	138	210	145	1,306	5,019
End Month CWIP	4,386	4,787	4,704	4,785	4,714	4,416	4,107	4,340	4,630	4,851	5,137	4,264	4,264
Interest Bearing CWIP	4,386	4,787	4,704	4,785	4,714	4,416	4,107	4,340	4,630	4,851	5,137	4,264	4,264
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	4,386	4,787	4,704	4,785	4,714	4,416	4,107	4,340	4,630	4,851	5,137	4,264	4,264
Beg Month Plant Balance	57,407	57,567	57,587	58,102	58,450	58,902	59,626	60,364	60,556	60,673	60,875	61,017	57,407
Additions	163	29	516	351	502	728	738	194	138	210	145	1,306	5,019
Retirements	3	9	1	3	50	4	0	1	21	8	4	22	126
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	57,567	57,587	58,102	58,450	58,902	59,626	60,364	60,556	60,673	60,875	61,017	62,301	62,301
Depreciation Accrual													
Accrual	139	140	140	141	142	143	145	147	147	147	148	148	1,728
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	21,780	21,864	21,942	22,028	22,113	22,152	22,239	22,330	22,423	22,496	22,582	22,673	21,780
Provision	139	140	140	141	142	143	145	147	147	147	148	148	1,728
Retirements	3	9	1	3	50	4	0	1	21	8	4	22	126
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	53	53	53	53	53	53	53	53	53	53	53	53	635
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	21,864	21,942	22,028	22,113	22,152	22,239	22,330	22,423	22,496	22,582	22,673	22,747	22,747

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Transmission - Structures and Improvements
 Asset ID: 60

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	4,264	4,538	4,951	4,867	4,952	4,881	4,578	4,263	4,504	4,804	5,031	4,331	4,264
Expenditures	414	414	414	414	413	413	413	413	413	413	413	412	4,954
Expenditures - AFUDC	27	29	32	31	32	31	29	27	29	31	32	28	357
Total Expenditures	441	443	445	445	444	444	442	440	441	443	445	439	5,311
Additions	145	6	503	335	489	722	733	177	119	191	954	1,311	5,685
Additions - AFUDC	22	23	26	25	26	25	23	21	23	25	191	28	458
Total Additions	167	29	529	360	515	747	757	199	142	215	1,145	1,339	6,143
End Month CWIP	4,538	4,951	4,867	4,952	4,881	4,578	4,263	4,504	4,804	5,031	4,331	3,431	3,431
Interest Bearing CWIP	4,538	4,951	4,867	4,952	4,881	4,578	4,263	4,504	4,804	5,031	4,331	3,431	3,431
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	4,538	4,951	4,867	4,952	4,881	4,578	4,263	4,504	4,804	5,031	4,331	3,431	3,431
Beg Month Plant Balance	62,301	62,465	62,484	63,012	63,369	63,829	64,572	65,328	65,526	65,645	65,851	66,992	62,301
Additions	167	29	529	360	515	747	757	199	142	215	1,145	1,339	6,143
Retirements	3	10	1	3	54	5	0	1	23	9	4	24	136
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	62,465	62,484	63,012	63,369	63,829	64,572	65,328	65,526	65,645	65,851	66,992	68,308	68,308
Depreciation Accrual	136	136	136	137	138	139	141	143	143	143	144	146	1,683
Accrual Monthly Rate	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	
Beg Month Reserve Balance	22,747	22,825	22,897	22,978	23,058	23,087	23,168	23,254	23,341	23,406	23,486	23,571	22,747
Provision	136	136	136	137	138	139	141	143	143	143	144	146	1,683
Retirements	3	10	1	3	54	5	0	1	23	9	4	24	136
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	55	55	55	55	54	54	54	54	54	54	54	54	654
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	22,825	22,897	22,978	23,058	23,087	23,168	23,254	23,341	23,406	23,486	23,571	23,639	23,639

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Transmission - Other than Land, Structures and Improvements
Asset ID: 70

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	65,135	84,039	94,581	112,199	105,535	113,007	110,729	114,760	121,643	131,459	132,514	111,152	65,135
Expenditures	22,739	22,728	20,402	20,398	16,497	15,189	15,624	14,763	14,330	14,317	13,567	11,533	202,088
Expenditures - AFUDC	511	638	700	818	760	806	792	816	861	926	931	781	9,342
Total Expenditures	23,251	23,366	21,102	21,216	17,258	15,995	16,416	15,580	15,191	15,244	14,498	12,314	211,430
Additions	3,998	12,410	3,120	27,065	9,230	17,791	11,838	8,219	4,981	13,531	34,601	19,038	165,823
Additions - AFUDC	349	414	365	814	555	482	547	477	394	658	1,259	367	6,681
Total Additions	4,347	12,824	3,484	27,880	9,786	18,273	12,385	8,696	5,375	14,189	35,860	19,405	172,504
End Month CWIP	84,039	94,581	112,199	105,535	113,007	110,729	114,760	121,643	131,459	132,514	111,152	104,061	104,061
Interest Bearing CWIP	84,039	94,581	112,199	105,535	113,007	110,729	114,760	121,643	131,459	132,514	111,152	104,061	104,061
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	84,039	94,581	112,199	105,535	113,007	110,729	114,760	121,643	131,459	132,514	111,152	104,061	104,061
Beg Month Plant Balance	1,883,505	1,887,650	1,900,242	1,903,395	1,931,122	1,940,591	1,958,288	1,970,385	1,978,802	1,983,661	1,997,429	2,033,210	1,883,505
Additions	4,347	12,824	3,484	27,880	9,786	18,273	12,385	8,696	5,375	14,189	35,860	19,405	172,504
Retirements	202	232	330	153	317	577	288	279	516	421	78	59	3,453
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,887,650	1,900,242	1,903,395	1,931,122	1,940,591	1,958,288	1,970,385	1,978,802	1,983,661	1,997,429	2,033,210	2,052,556	2,052,556
Depreciation Accrual													
Accrual	3,893	3,902	3,928	3,935	3,992	4,011	4,048	4,073	4,091	4,101	4,129	4,204	48,307
Monthly Rate	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	
Beg Month Reserve Balance	792,490	794,708	796,906	799,190	801,649	804,264	806,738	809,494	812,339	815,005	817,772	820,942	792,490
Provision	3,893	3,902	3,928	3,935	3,992	4,011	4,048	4,073	4,091	4,101	4,129	4,204	48,307
Retirements	202	232	330	153	317	577	288	279	516	421	78	59	3,453
Salvage	10	12	17	8	16	30	15	14	27	22	4	3	179
Removal Costs	1,484	1,483	1,331	1,331	1,076	991	1,019	963	935	934	885	752	13,185
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	794,708	796,906	799,190	801,649	804,264	806,738	809,494	812,339	815,005	817,772	820,942	824,337	824,337

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Transmission - Other than Land, Structures and Improvements
Asset ID: 70

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	104,061	122,643	139,511	160,227	179,603	198,178	202,464	219,863	237,845	255,692	272,353	277,096	104,061
Expenditures	24,542	23,712	23,703	23,701	23,420	22,665	22,525	22,524	22,519	22,510	22,508	22,055	276,384
Expenditures - AFUDC	752	823	926	1,053	1,170	1,282	1,307	1,414	1,524	1,633	1,735	1,762	15,380
Total Expenditures	25,295	24,534	24,629	24,753	24,590	23,947	23,832	23,937	24,043	24,143	24,243	23,817	291,764
Additions	6,387	7,361	3,591	4,999	5,554	19,153	6,025	5,521	5,733	6,992	18,818	29,871	120,004
Additions - AFUDC	325	305	323	378	461	507	408	434	463	491	681	804	5,582
Total Additions	6,712	7,666	3,913	5,376	6,016	19,661	6,433	5,955	6,196	7,483	19,499	30,675	125,586
End Month CWIP	122,643	139,511	160,227	179,603	198,178	202,464	219,863	237,845	255,692	272,353	277,096	270,239	270,239
Interest Bearing CWIP	122,643	139,511	160,227	179,603	198,178	202,464	219,863	237,845	255,692	272,353	277,096	270,239	270,239
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	122,643	139,511	160,227	179,603	198,178	202,464	219,863	237,845	255,692	272,353	277,096	270,239	270,239
Beg Month Plant Balance	2,052,556	2,059,048	2,066,461	2,070,014	2,075,224	2,080,895	2,099,927	2,106,047	2,111,698	2,117,331	2,124,355	2,143,769	2,052,556
Additions	6,712	7,666	3,913	5,376	6,016	19,661	6,433	5,955	6,196	7,483	19,499	30,675	125,586
Retirements	220	253	360	166	345	628	314	304	562	459	85	64	3,763
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,059,048	2,066,461	2,070,014	2,075,224	2,080,895	2,099,927	2,106,047	2,111,698	2,117,331	2,124,355	2,143,769	2,174,379	2,174,379
Depreciation Accrual													
Accrual	4,244	4,257	4,272	4,280	4,291	4,302	4,342	4,355	4,366	4,378	4,393	4,433	51,912
Monthly Rate	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	
Beg Month Reserve Balance	824,337	826,771	829,240	831,625	834,201	836,636	838,864	841,439	844,035	846,399	848,873	851,716	824,337
Provision	4,244	4,257	4,272	4,280	4,291	4,302	4,342	4,355	4,366	4,378	4,393	4,433	51,912
Retirements	220	253	360	166	345	628	314	304	562	459	85	64	3,763
Salvage	11	13	19	9	18	33	16	16	29	24	4	3	195
Removal Costs	1,601	1,547	1,547	1,546	1,528	1,479	1,470	1,470	1,469	1,469	1,469	1,439	18,033
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	826,771	829,240	831,625	834,201	836,636	838,864	841,439	844,035	846,399	848,873	851,716	854,648	854,648

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Transmission - Other than Land, Structures and Improvements
Asset ID: 70

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	270,239	306,441	338,733	374,783	412,005	452,211	362,500	383,138	346,714	367,206	383,690	185,040	270,239
Expenditures	40,926	40,476	40,472	40,467	40,465	40,463	26,831	26,825	26,817	26,811	26,753	16,427	393,732
Expenditures - AFUDC	1,778	1,998	2,196	2,416	2,644	2,890	2,299	2,426	2,203	2,328	2,429	1,182	26,788
Total Expenditures	42,704	42,474	42,668	42,883	43,108	43,353	29,130	29,251	29,020	29,139	29,181	17,609	420,521
Additions	6,079	9,726	6,059	5,151	2,353	128,720	7,961	58,454	7,947	11,814	213,444	40,325	498,033
Additions - AFUDC	422	456	560	509	549	4,343	531	7,221	581	841	14,387	1,464	31,865
Total Additions	6,501	10,182	6,619	5,661	2,902	133,064	8,492	65,675	8,528	12,655	227,831	41,788	529,898
End Month CWIP	306,441	338,733	374,783	412,005	452,211	362,500	383,138	346,714	367,206	383,690	185,040	160,861	160,861
Interest Bearing CWIP	306,441	338,733	374,783	412,005	452,211	362,500	383,138	346,714	367,206	383,690	185,040	160,861	160,861
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	306,441	338,733	374,783	412,005	452,211	362,500	383,138	346,714	367,206	383,690	185,040	160,861	160,861
Beg Month Plant Balance	2,174,379	2,180,647	2,190,561	2,196,798	2,202,283	2,204,820	2,337,218	2,345,378	2,410,730	2,418,662	2,430,831	2,658,571	2,174,379
Additions	6,501	10,182	6,619	5,661	2,902	133,064	8,492	65,675	8,528	12,655	227,831	41,788	529,898
Retirements	234	268	381	176	365	666	333	322	596	487	90	68	3,986
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,180,647	2,190,561	2,196,798	2,202,283	2,204,820	2,337,218	2,345,378	2,410,730	2,418,662	2,430,831	2,658,571	2,700,291	2,700,291
Depreciation Accrual													
Accrual	4,754	4,768	4,789	4,803	4,815	4,820	5,111	5,129	5,272	5,289	5,316	5,815	60,681
Monthly Rate	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	
Beg Month Reserve Balance	854,648	856,511	858,383	860,170	862,165	863,994	865,543	868,588	871,661	874,618	877,696	881,181	854,648
Provision	4,754	4,768	4,789	4,803	4,815	4,820	5,111	5,129	5,272	5,289	5,316	5,815	60,681
Retirements	234	268	381	176	365	666	333	322	596	487	90	68	3,986
Salvage	12	14	20	9	19	34	17	17	31	25	5	4	207
Removal Costs	2,670	2,641	2,641	2,640	2,640	2,640	1,751	1,750	1,750	1,749	1,745	1,072	25,689
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	856,511	858,383	860,170	862,165	863,994	865,543	868,588	871,661	874,618	877,696	881,181	885,860	885,860

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Distribution												
	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	106,559	123,572	140,275	145,935	151,257	160,025	161,430	167,886	165,573	161,787	147,073	137,678	106,559
Expenditures	42,137	42,651	43,162	41,026	40,868	40,748	38,819	38,712	38,389	38,361	38,295	37,939	481,106
Expenditures - AFUDC	853	968	1,082	1,112	1,147	1,206	1,209	1,251	1,235	1,209	1,111	1,047	13,431
Total Expenditures	42,990	43,619	44,244	42,138	42,016	41,954	40,027	39,963	39,624	39,570	39,405	38,986	494,537
Additions	25,181	26,017	37,580	35,794	32,201	39,366	32,467	40,871	42,253	53,097	47,773	74,099	486,701
Additions - AFUDC	796	900	1,003	1,022	1,046	1,183	1,104	1,405	1,157	1,187	1,027	1,313	13,143
Total Additions	25,977	26,917	38,583	36,817	33,247	40,549	33,571	42,276	43,410	54,284	48,801	75,413	499,844
End Month CWIP	123,572	140,275	145,935	151,257	160,025	161,430	167,886	165,573	161,787	147,073	137,678	101,252	101,252
Interest Bearing CWIP	123,572	140,275	145,935	151,257	160,025	161,430	167,886	165,573	161,787	147,073	137,678	101,252	101,252
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	123,572	140,275	145,935	151,257	160,025	161,430	167,886	165,573	161,787	147,073	137,678	101,252	101,252
Beg Month Plant Balance	8,445,302	8,468,761	8,493,584	8,528,760	8,563,980	8,592,743	8,627,840	8,658,952	8,698,857	8,738,879	8,789,884	8,836,050	8,445,302
Additions	25,977	26,917	38,583	36,817	33,247	40,549	33,571	42,276	43,410	54,284	48,801	75,413	499,844
Retirements	2,518	2,093	3,408	2,667	4,484	5,452	2,460	2,371	3,388	3,280	2,634	2,502	37,255
Transfers	0	0	0	1,070	0	0	0	0	0	0	0	0	1,070
End Month Plant Balance	8,468,761	8,493,584	8,528,760	8,563,980	8,592,743	8,627,840	8,658,952	8,698,857	8,738,879	8,789,884	8,836,050	8,908,961	8,908,961
Depreciation Accrual	20,090	20,146	20,206	20,290	20,372	20,440	20,524	20,598	20,694	20,789	20,911	21,021	246,081
Accrual Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	4,793,349	4,809,535	4,826,169	4,841,579	4,857,875	4,872,481	4,886,241	4,903,029	4,919,981	4,936,062	4,952,342	4,969,366	4,793,349
Provision	20,090	20,146	20,206	20,290	20,372	20,440	20,524	20,598	20,694	20,789	20,911	21,021	246,081
Retirements	2,518	2,093	3,408	2,667	4,484	5,452	2,460	2,371	3,388	3,280	2,634	2,502	37,255
Salvage	90	74	123	98	151	203	89	87	127	120	95	95	1,352
Removal Costs	1,476	1,493	1,510	1,439	1,434	1,430	1,366	1,362	1,351	1,350	1,348	1,337	16,897
Transfers	0	0	0	14	0	0	0	0	0	0	0	0	14
End Month Reserve Balance	4,809,535	4,826,169	4,841,579	4,857,875	4,872,481	4,886,241	4,903,029	4,919,981	4,936,062	4,952,342	4,969,366	4,986,643	4,986,643
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Distribution												
	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	101,252	120,881	139,548	142,560	150,180	162,080	168,926	180,213	189,538	183,874	173,677	168,048	101,252
Expenditures	46,863	46,856	46,850	46,494	46,491	46,487	46,484	46,483	46,478	46,020	46,012	46,009	557,527
Expenditures - AFUDC	767	883	997	1,014	1,061	1,134	1,175	1,244	1,301	1,265	1,203	1,169	13,214
Total Expenditures	47,630	47,739	47,847	47,508	47,552	47,621	47,659	47,727	47,779	47,286	47,215	47,178	570,741
Additions	27,289	28,261	43,800	38,969	34,706	39,778	35,351	37,333	52,029	56,393	51,835	102,350	548,095
Additions - AFUDC	712	811	1,035	919	946	998	1,020	1,069	1,414	1,089	1,009	2,218	13,240
Total Additions	28,001	29,072	44,835	39,888	35,652	40,776	36,371	38,402	53,443	57,483	52,844	104,568	561,335
End Month CWIP	120,881	139,548	142,560	150,180	162,080	168,926	180,213	189,538	183,874	173,677	168,048	110,658	110,658
Interest Bearing CWIP	120,881	139,548	142,560	150,180	162,080	168,926	180,213	189,538	183,874	173,677	168,048	110,658	110,658
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	120,881	139,548	142,560	150,180	162,080	168,926	180,213	189,538	183,874	173,677	168,048	110,658	110,658
Beg Month Plant Balance	8,908,961	8,934,306	8,961,169	9,002,409	9,039,484	9,070,406	9,105,430	9,139,206	9,175,108	9,224,976	9,278,999	9,329,064	8,908,961
Additions	28,001	29,072	44,835	39,888	35,652	40,776	36,371	38,402	53,443	57,483	52,844	104,568	561,335
Retirements	2,656	2,208	3,595	2,813	4,730	5,752	2,595	2,501	3,574	3,460	2,779	2,639	39,303
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	8,934,306	8,961,169	9,002,409	9,039,484	9,070,406	9,105,430	9,139,206	9,175,108	9,224,976	9,278,999	9,329,064	9,430,993	9,430,993
Depreciation Accrual													
Accrual	21,195	21,255	21,320	21,418	21,506	21,580	21,664	21,744	21,830	21,948	22,078	22,197	259,736
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	4,986,643	5,003,600	5,021,050	5,037,227	5,054,287	5,069,575	5,083,969	5,101,484	5,119,170	5,135,912	5,152,916	5,170,704	4,986,643
Provision	21,195	21,255	21,320	21,418	21,506	21,580	21,664	21,744	21,830	21,948	22,078	22,197	259,736
Retirements	2,656	2,208	3,595	2,813	4,730	5,752	2,595	2,501	3,574	3,460	2,779	2,639	39,303
Salvage	95	78	129	104	160	214	94	91	134	127	101	100	1,426
Removal Costs	1,676	1,676	1,676	1,648	1,648	1,648	1,648	1,648	1,648	1,612	1,611	1,611	19,752
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	5,003,600	5,021,050	5,037,227	5,054,287	5,069,575	5,083,969	5,101,484	5,119,170	5,135,912	5,152,916	5,170,704	5,188,750	5,188,750
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total Distribution												
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	110,658	138,258	164,596	168,950	180,217	197,272	207,722	227,485	249,566	240,367	221,461	218,832	110,658
Expenditures	61,636	61,630	61,624	60,033	60,029	60,026	63,894	68,606	68,605	66,634	61,902	61,899	756,518
Expenditures - AFUDC	865	1,034	1,195	1,217	1,286	1,390	1,466	1,601	1,736	1,674	1,544	1,528	16,537
Total Expenditures	62,502	62,664	62,819	61,250	61,315	61,416	65,360	70,207	70,341	68,309	63,446	63,427	773,056
Additions	34,084	35,378	57,264	48,885	43,123	49,754	44,351	46,812	77,483	85,550	64,817	118,859	706,360
Additions - AFUDC	818	948	1,202	1,097	1,137	1,212	1,246	1,313	2,058	1,664	1,258	2,293	16,247
Total Additions	34,902	36,326	58,466	49,982	44,260	50,966	45,597	48,126	79,541	87,214	66,075	121,152	722,607
End Month CWIP	138,258	164,596	168,950	180,217	197,272	207,722	227,485	249,566	240,367	221,461	218,832	161,107	161,107
Interest Bearing CWIP	138,258	164,596	168,950	180,217	197,272	207,722	227,485	249,566	240,367	221,461	218,832	161,107	161,107
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	138,258	164,596	168,950	180,217	197,272	207,722	227,485	249,566	240,367	221,461	218,832	161,107	161,107
Beg Month Plant Balance	9,430,993	9,463,080	9,497,066	9,551,723	9,598,727	9,637,970	9,682,846	9,725,695	9,771,172	9,846,929	9,930,479	9,993,611	9,430,993
Additions	34,902	36,326	58,466	49,982	44,260	50,966	45,597	48,126	79,541	87,214	66,075	121,152	722,607
Retirements	2,814	2,340	3,809	2,979	5,017	6,089	2,749	2,649	3,783	3,664	2,944	2,793	41,630
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	9,463,080	9,497,066	9,551,723	9,598,727	9,637,970	9,682,846	9,725,695	9,771,172	9,846,929	9,930,479	9,993,611	10,111,969	10,111,969
Depreciation Accrual	22,890	22,968	23,051	23,182	23,297	23,392	23,502	23,607	23,718	23,896	24,100	24,254	281,857
Accrual vMonthly Rate													
Beg Month Reserve Balance	5,188,750	5,206,640	5,225,065	5,242,159	5,260,314	5,276,604	5,291,976	5,310,541	5,329,151	5,346,783	5,364,861	5,383,995	5,188,750
Provision	22,890	22,968	23,051	23,182	23,297	23,392	23,502	23,607	23,718	23,896	24,100	24,254	281,857
Retirements	2,814	2,340	3,809	2,979	5,017	6,089	2,749	2,649	3,783	3,664	2,944	2,793	41,630
Salvage	100	82	137	110	169	227	99	97	142	134	106	106	1,509
Removal Costs	2,286	2,286	2,285	2,158	2,158	2,158	2,287	2,445	2,445	2,287	2,129	2,129	27,054
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	5,206,640	5,225,065	5,242,159	5,260,314	5,276,604	5,291,976	5,310,541	5,329,151	5,346,783	5,364,861	5,383,995	5,403,432	5,403,432

FN-WP-13

FN-WP-13

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Distribution - Land
 Asset ID: 80

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	28,985	28,985	28,985	28,985	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	28,985
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	1,022	0	0	0	0	0	0	0	0	1,022
End Month Plant Balance	28,985	28,985	28,985	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type:
 Asset ID:

Distribution - Land
 80

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type:
 Asset ID:

Distribution - Land
 80

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008	30,008
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Distribution - Structures and Improvements
Asset ID: 90

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	9,182	9,610	10,462	10,631	11,843	10,680	11,046	12,320	13,436	14,588	15,089	15,022	9,182
Expenditures	1,491	1,491	1,491	1,492	1,493	1,493	1,493	1,494	1,495	1,495	1,497	1,503	17,932
Expenditures - AFUDC	66	69	75	76	84	76	79	87	95	102	106	105	1,022
Total Expenditures	1,558	1,560	1,566	1,568	1,577	1,570	1,572	1,582	1,590	1,598	1,603	1,609	18,954
Additions	1,064	642	1,328	288	2,666	1,140	234	395	362	1,016	1,588	4,956	15,679
Additions - AFUDC	65	66	69	68	74	64	64	71	76	81	82	79	860
Total Additions	1,130	708	1,397	356	2,741	1,204	299	465	438	1,097	1,671	5,035	16,540
End Month CWIP	9,610	10,462	10,631	11,843	10,680	11,046	12,320	13,436	14,588	15,089	15,022	11,596	11,596
Interest Bearing CWIP	9,610	10,462	10,631	11,843	10,680	11,046	12,320	13,436	14,588	15,089	15,022	11,596	11,596
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	9,610	10,462	10,631	11,843	10,680	11,046	12,320	13,436	14,588	15,089	15,022	11,596	11,596
Beg Month Plant Balance	270,325	271,286	271,832	273,031	273,338	275,552	276,618	276,787	277,149	277,523	278,487	280,018	270,325
Additions	1,130	708	1,397	356	2,741	1,204	299	465	438	1,097	1,671	5,035	16,540
Retirements	169	162	199	97	526	138	129	104	63	134	139	24	1,883
Transfers	0	0	0	48	0	0	0	0	0	0	0	0	48
End Month Plant Balance	271,286	271,832	273,031	273,338	275,552	276,618	276,787	277,149	277,523	278,487	280,018	285,030	285,030
Depreciation Accrual													
Accrual	603	605	606	609	610	615	617	617	618	619	621	624	7,364
Monthly Rate	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	
Beg Month Reserve Balance	81,890	82,205	82,529	82,817	83,224	83,187	83,545	83,913	84,307	84,742	85,108	85,470	81,890
Provision	603	605	606	609	610	615	617	617	618	619	621	624	7,364
Retirements	169	162	199	97	526	138	129	104	63	134	139	24	1,883
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	119	119	119	119	119	119	119	119	120	120	120	120	1,434
Transfers	0	0	0	14	0	0	0	0	0	0	0	0	14
End Month Reserve Balance	82,205	82,529	82,817	83,224	83,187	83,545	83,913	84,307	84,742	85,108	85,470	85,951	85,951

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Distribution - Structures and Improvements
Asset ID: 90

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	11,596	13,025	14,859	12,885	14,704	14,284	15,311	17,199	18,942	14,385	15,059	15,194	11,596
Expenditures	2,403	2,405	2,405	2,062	2,064	2,065	2,066	2,068	2,071	1,615	1,615	1,617	24,454
Expenditures - AFUDC	81	87	98	85	96	94	100	112	122	93	97	98	1,163
Total Expenditures	2,484	2,492	2,503	2,147	2,160	2,158	2,166	2,179	2,193	1,708	1,712	1,715	25,617
Additions	1,005	606	4,289	272	2,517	1,076	221	373	6,373	959	1,499	4,678	23,868
Additions - AFUDC	50	52	188	56	63	55	57	63	377	75	77	76	1,189
Total Additions	1,055	658	4,477	328	2,580	1,131	278	436	6,750	1,034	1,577	4,754	25,057
End Month CWIP	13,025	14,859	12,885	14,704	14,284	15,311	17,199	18,942	14,385	15,059	15,194	12,155	12,155
Interest Bearing CWIP	13,025	14,859	12,885	14,704	14,284	15,311	17,199	18,942	14,385	15,059	15,194	12,155	12,155
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	13,025	14,859	12,885	14,704	14,284	15,311	17,199	18,942	14,385	15,059	15,194	12,155	12,155
Beg Month Plant Balance	285,030	285,906	286,393	290,661	290,886	292,911	293,897	294,039	294,365	301,049	301,942	303,372	285,030
Additions	1,055	658	4,477	328	2,580	1,131	278	436	6,750	1,034	1,577	4,754	25,057
Retirements	178	171	209	102	555	146	136	110	67	141	146	25	1,986
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	285,906	286,393	290,661	290,886	292,911	293,897	294,039	294,365	301,049	301,942	303,372	308,101	308,101
Depreciation Accrual													
Accrual	636	638	639	648	649	653	655	656	656	671	673	677	7,851
Monthly Rate	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	
Beg Month Reserve Balance	85,951	86,217	86,491	86,728	87,109	87,038	87,381	87,735	88,116	88,540	88,941	89,339	85,951
Provision	636	638	639	648	649	653	655	656	656	671	673	677	7,851
Retirements	178	171	209	102	555	146	136	110	67	141	146	25	1,986
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	192	192	192	165	165	165	165	165	166	129	129	129	1,955
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	86,217	86,491	86,728	87,109	87,038	87,381	87,735	88,116	88,540	88,941	89,339	89,861	89,861

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Distribution - Structures and Improvements
 Asset ID: 90

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	12,155	16,006	20,306	17,499	20,571	21,245	23,481	26,646	29,663	12,251	12,564	12,297	12,155
Expenditures	4,896	4,896	4,896	3,308	3,309	3,310	3,310	3,311	3,313	1,343	1,343	1,348	38,584
Expenditures - AFUDC	89	113	139	117	136	140	154	173	192	79	81	79	1,492
Total Expenditures	4,985	5,009	5,035	3,425	3,445	3,450	3,464	3,484	3,505	1,422	1,424	1,427	40,076
Additions	1,079	651	7,650	292	2,703	1,155	238	400	20,151	1,030	1,610	5,024	41,983
Additions - AFUDC	56	57	193	61	68	59	61	67	766	79	81	79	1,627
Total Additions	1,135	708	7,842	353	2,771	1,215	298	468	20,917	1,109	1,691	5,103	43,610
End Month CWIP	16,006	20,306	17,499	20,571	21,245	23,481	26,646	29,663	12,251	12,564	12,297	8,621	8,621
Interest Bearing CWIP	16,006	20,306	17,499	20,571	21,245	23,481	26,646	29,663	12,251	12,564	12,297	8,621	8,621
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	16,006	20,306	17,499	20,571	21,245	23,481	26,646	29,663	12,251	12,564	12,297	8,621	8,621
Beg Month Plant Balance	308,101	309,043	309,566	317,182	317,425	319,596	320,653	320,805	321,154	341,999	342,955	344,488	308,101
Additions	1,135	708	7,842	353	2,771	1,215	298	468	20,917	1,109	1,691	5,103	43,610
Retirements	192	185	226	111	600	157	147	118	72	152	158	27	2,146
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	309,043	309,566	317,182	317,425	319,596	320,653	320,805	321,154	341,999	342,955	344,488	349,564	349,564
Depreciation Accrual													
Accrual	647	649	651	667	667	672	674	674	675	719	721	724	8,139
Monthly Rate	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	0.0021	
Beg Month Reserve Balance	89,861	89,925	89,999	90,031	90,323	90,125	90,375	90,637	90,928	91,266	91,725	92,180	89,861
Provision	647	649	651	667	667	672	674	674	675	719	721	724	8,139
Retirements	192	185	226	111	600	157	147	118	72	152	158	27	2,146
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	391	391	391	264	265	265	265	265	265	107	107	108	3,084
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	89,925	89,999	90,031	90,323	90,125	90,375	90,637	90,928	91,266	91,725	92,180	92,769	92,769

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Distribution - Other than Land, Structures and Improvements
Asset ID: 100

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	97,377	113,962	129,812	135,304	139,413	149,345	150,384	155,566	152,138	147,199	131,984	122,656	97,377
Expenditures	40,646	41,160	41,671	39,534	39,375	39,255	37,325	37,218	36,894	36,866	36,797	36,436	463,174
Expenditures - AFUDC	787	899	1,007	1,036	1,063	1,129	1,130	1,164	1,140	1,107	1,005	942	12,409
Total Expenditures	41,432	42,059	42,677	40,570	40,438	40,384	38,455	38,382	38,034	37,973	37,802	37,377	475,584
Additions	24,117	25,375	36,253	35,507	29,535	38,226	32,233	40,476	41,891	52,081	46,185	69,144	471,022
Additions - AFUDC	731	834	933	954	972	1,119	1,040	1,334	1,081	1,106	945	1,234	12,283
Total Additions	24,847	26,209	37,186	36,460	30,506	39,345	33,273	41,810	42,973	53,187	47,130	70,377	483,305
End Month CWIP	113,962	129,812	135,304	139,413	149,345	150,384	155,566	152,138	147,199	131,984	122,656	89,656	89,656
Interest Bearing CWIP	113,962	129,812	135,304	139,413	149,345	150,384	155,566	152,138	147,199	131,984	122,656	89,656	89,656
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	113,962	129,812	135,304	139,413	149,345	150,384	155,566	152,138	147,199	131,984	122,656	89,656	89,656
Beg Month Plant Balance	8,145,991	8,168,489	8,192,767	8,226,743	8,260,635	8,287,184	8,321,215	8,352,157	8,391,700	8,431,348	8,481,389	8,526,024	8,145,991
Additions	24,847	26,209	37,186	36,460	30,506	39,345	33,273	41,810	42,973	53,187	47,130	70,377	483,305
Retirements	2,349	1,931	3,209	2,569	3,957	5,314	2,331	2,267	3,324	3,146	2,495	2,478	35,372
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	8,168,489	8,192,767	8,226,743	8,260,635	8,287,184	8,321,215	8,352,157	8,391,700	8,431,348	8,481,389	8,526,024	8,593,924	8,593,924
Depreciation Accrual													
Accrual	19,488	19,541	19,600	19,681	19,762	19,825	19,907	19,981	20,076	20,170	20,290	20,397	238,718
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	4,711,459	4,727,330	4,743,640	4,758,762	4,774,652	4,789,293	4,802,697	4,819,116	4,835,674	4,851,320	4,867,234	4,883,895	4,711,459
Provision	19,488	19,541	19,600	19,681	19,762	19,825	19,907	19,981	20,076	20,170	20,290	20,397	238,718
Retirements	2,349	1,931	3,209	2,569	3,957	5,314	2,331	2,267	3,324	3,146	2,495	2,478	35,372
Salvage	90	74	123	98	151	203	89	87	127	120	95	95	1,352
Removal Costs	1,357	1,374	1,391	1,320	1,315	1,311	1,246	1,243	1,232	1,231	1,229	1,216	15,464
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,727,330	4,743,640	4,758,762	4,774,652	4,789,293	4,802,697	4,819,116	4,835,674	4,851,320	4,867,234	4,883,895	4,900,692	4,900,692

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: Distribution - Other than Land, Structures and Improvements
 Asset ID: 100

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	89,656	107,856	124,689	129,675	135,476	147,797	153,615	163,015	170,596	169,490	158,618	152,854	89,656
Expenditures	44,460	44,452	44,445	44,432	44,428	44,423	44,418	44,415	44,407	44,405	44,397	44,392	533,074
Expenditures - AFUDC	686	796	899	929	965	1,040	1,075	1,133	1,179	1,173	1,106	1,071	12,051
Total Expenditures	45,146	45,247	45,344	45,361	45,392	45,463	45,493	45,548	45,586	45,578	45,503	45,463	545,125
Additions	26,284	27,655	39,511	38,698	32,189	38,702	35,130	36,961	45,656	55,435	50,335	97,672	524,227
Additions - AFUDC	662	759	847	863	883	943	963	1,006	1,037	1,014	932	2,141	12,051
Total Additions	26,946	28,414	40,358	39,560	33,072	39,645	36,093	37,966	46,693	56,449	51,268	99,814	536,278
End Month CWIP	107,856	124,689	129,675	135,476	147,797	153,615	163,015	170,596	169,490	158,618	152,854	98,503	98,503
Interest Bearing CWIP	107,856	124,689	129,675	135,476	147,797	153,615	163,015	170,596	169,490	158,618	152,854	98,503	98,503
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	107,856	124,689	129,675	135,476	147,797	153,615	163,015	170,596	169,490	158,618	152,854	98,503	98,503
Beg Month Plant Balance	8,593,924	8,618,392	8,644,769	8,681,741	8,718,590	8,747,487	8,781,525	8,815,160	8,850,735	8,893,920	8,947,049	8,995,684	8,593,924
Additions	26,946	28,414	40,358	39,560	33,072	39,645	36,093	37,966	46,693	56,449	51,268	99,814	536,278
Retirements	2,478	2,037	3,386	2,711	4,175	5,606	2,459	2,392	3,507	3,319	2,633	2,614	37,317
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	8,618,392	8,644,769	8,681,741	8,718,590	8,747,487	8,781,525	8,815,160	8,850,735	8,893,920	8,947,049	8,995,684	9,092,884	9,092,884
Depreciation Accrual													
Accrual	20,559	20,618	20,681	20,769	20,858	20,927	21,008	21,089	21,174	21,277	21,404	21,521	251,885
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	4,900,692	4,917,384	4,934,558	4,950,499	4,967,178	4,982,537	4,996,589	5,013,749	5,031,054	5,047,372	5,063,975	5,081,365	4,900,692
Provision	20,559	20,618	20,681	20,769	20,858	20,927	21,008	21,089	21,174	21,277	21,404	21,521	251,885
Retirements	2,478	2,037	3,386	2,711	4,175	5,606	2,459	2,392	3,507	3,319	2,633	2,614	37,317
Salvage	95	78	129	104	160	214	94	91	134	127	101	100	1,426
Removal Costs	1,484	1,484	1,484	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,482	1,482	17,797
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,917,384	4,934,558	4,950,499	4,967,178	4,982,537	4,996,589	5,013,749	5,031,054	5,047,372	5,063,975	5,081,365	5,098,889	5,098,889

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: Distribution - Other than Land, Structures and Improvements
Asset ID: 100

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	98,503	122,252	144,289	151,450	159,646	176,027	184,242	200,839	219,903	228,116	208,896	206,535	98,503
Expenditures	56,740	56,734	56,728	56,725	56,720	56,716	60,584	65,294	65,291	65,291	60,559	60,551	717,935
Expenditures - AFUDC	776	921	1,056	1,100	1,150	1,250	1,312	1,428	1,545	1,595	1,463	1,448	15,045
Total Expenditures	57,517	57,656	57,784	57,825	57,870	57,966	61,896	66,723	66,836	66,886	62,022	62,000	732,980
Additions	33,005	34,727	49,614	48,593	40,420	48,598	44,113	46,412	57,331	84,521	63,207	113,835	664,377
Additions - AFUDC	762	891	1,009	1,036	1,069	1,153	1,186	1,246	1,293	1,585	1,177	2,213	14,620
Total Additions	33,768	35,618	50,623	49,629	41,489	49,751	45,299	47,658	58,624	86,105	64,384	116,049	678,997
End Month CWIP	122,252	144,289	151,450	159,646	176,027	184,242	200,839	219,903	228,116	208,896	206,535	152,486	152,486
Interest Bearing CWIP	122,252	144,289	151,450	159,646	176,027	184,242	200,839	219,903	228,116	208,896	206,535	152,486	152,486
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	122,252	144,289	151,450	159,646	176,027	184,242	200,839	219,903	228,116	208,896	206,535	152,486	152,486
Beg Month Plant Balance	9,092,884	9,124,029	9,157,492	9,204,533	9,251,294	9,288,366	9,332,185	9,374,883	9,420,010	9,474,923	9,557,516	9,619,115	9,092,884
Additions	33,768	35,618	50,623	49,629	41,489	49,751	45,299	47,658	58,624	86,105	64,384	116,049	678,997
Retirements	2,622	2,155	3,582	2,868	4,417	5,932	2,602	2,531	3,711	3,512	2,785	2,766	39,484
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	9,124,029	9,157,492	9,204,533	9,251,294	9,288,366	9,332,185	9,374,883	9,420,010	9,474,923	9,557,516	9,619,115	9,732,397	9,732,397
Depreciation Accrual													
Accrual	22,243	22,319	22,401	22,516	22,630	22,721	22,828	22,932	23,043	23,177	23,379	23,530	273,718
Monthly Rate	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	
Beg Month Reserve Balance	5,098,889	5,116,715	5,135,067	5,152,128	5,169,991	5,186,479	5,201,601	5,219,904	5,238,223	5,255,516	5,273,136	5,291,814	5,098,889
Provision	22,243	22,319	22,401	22,516	22,630	22,721	22,828	22,932	23,043	23,177	23,379	23,530	273,718
Retirements	2,622	2,155	3,582	2,868	4,417	5,932	2,602	2,531	3,711	3,512	2,785	2,766	39,484
Salvage	100	82	137	110	169	227	99	97	142	134	106	106	1,509
Removal Costs	1,894	1,894	1,894	1,894	1,894	1,894	2,023	2,180	2,180	2,180	2,022	2,022	23,969
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	5,116,715	5,135,067	5,152,128	5,169,991	5,186,479	5,201,601	5,219,904	5,238,223	5,255,516	5,273,136	5,291,814	5,310,662	5,310,662

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total General Plant												
	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	131,232	143,956	161,740	144,514	149,026	161,928	135,202	150,584	137,730	132,086	144,711	150,505	131,232
Expenditures	21,186	20,503	21,137	19,391	19,136	19,437	18,455	18,711	17,935	17,705	18,204	16,898	228,698
Expenditures - AFUDC	945	1,028	1,148	1,027	1,056	1,143	961	1,064	976	937	1,023	1,057	12,366
Total Expenditures	22,131	21,531	22,286	20,418	20,192	20,580	19,416	19,776	18,911	18,642	19,227	17,955	241,064
Additions	9,080	3,428	38,731	15,323	6,921	46,002	3,757	31,077	24,035	5,742	12,828	110,356	307,280
Additions - AFUDC	327	319	780	583	369	1,305	277	1,553	520	276	604	4,336	11,249
Total Additions	9,407	3,747	39,511	15,906	7,290	47,306	4,034	32,630	24,555	6,017	13,432	114,693	318,529
End Month CWIP	143,956	161,740	144,514	149,026	161,928	135,202	150,584	137,730	132,086	144,711	150,505	53,767	53,767
Interest Bearing CWIP	143,558	161,297	144,034	148,491	161,374	134,624	149,952	137,052	131,400	143,981	149,745	53,210	53,210
Non-interest Bearing CWIP	398	443	480	535	554	579	632	679	686	730	760	558	558
End Month CWIP	143,956	161,740	144,514	149,026	161,928	135,202	150,584	137,730	132,086	144,711	150,505	53,767	53,767
Beg Month Plant Balance	1,548,561	1,552,835	1,547,515	1,583,442	1,590,511	1,596,760	1,636,957	1,635,660	1,668,100	1,688,589	1,678,095	1,689,314	1,548,561
Additions	9,407	3,747	39,511	15,906	7,290	47,306	4,034	32,630	24,555	6,017	13,432	114,693	318,529
Retirements	5,133	9,067	3,584	8,838	1,041	7,109	5,331	190	4,066	16,511	2,213	9,311	72,395
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,552,835	1,547,515	1,583,442	1,590,511	1,596,760	1,636,957	1,635,660	1,668,100	1,688,589	1,678,095	1,689,314	1,794,695	1,794,695
Depreciation Accrual													
Accrual	13,695	13,367	13,367	13,807	13,884	13,872	14,431	14,370	14,505	14,176	13,966	14,019	167,459
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	875,332	883,859	888,119	897,862	902,791	915,587	922,369	931,423	945,556	955,949	953,577	965,280	875,332
Provision	13,695	13,367	13,367	13,807	13,884	13,872	14,431	14,370	14,505	14,176	13,966	14,019	167,459
Retirements	5,133	9,067	3,584	8,838	1,041	7,109	5,331	190	4,066	16,511	2,213	9,311	72,395
Salvage	16	8	8	11	1	67	4	1	4	12	2	5	140
Removal Costs	51	48	48	51	48	48	50	49	49	49	52	52	596
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	883,859	888,119	897,862	902,791	915,587	922,369	931,423	945,556	955,949	953,577	965,280	969,940	969,940

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total General Plant												
	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	53,767	72,385	94,639	104,420	124,651	142,326	156,302	175,233	195,394	197,355	210,165	215,767	53,767
Expenditures	22,559	23,444	24,876	25,244	25,145	26,173	25,885	25,124	25,365	23,752	22,155	20,504	290,225
Expenditures - AFUDC	419	511	651	712	836	947	1,031	1,145	1,269	1,276	1,349	1,378	11,524
Total Expenditures	22,978	23,955	25,527	25,957	25,980	27,119	26,916	26,269	26,633	25,027	23,504	21,882	301,749
Additions	4,230	1,575	15,352	5,433	8,097	12,662	7,726	5,839	23,431	11,860	17,297	171,875	285,378
Additions - AFUDC	130	127	395	292	208	482	259	269	1,241	358	604	6,918	11,282
Total Additions	4,360	1,702	15,746	5,726	8,306	13,143	7,985	6,108	24,672	12,218	17,901	178,793	296,660
End Month CWIP	72,385	94,639	104,420	124,651	142,326	156,302	175,233	195,394	197,355	210,165	215,767	58,856	58,856
Interest Bearing CWIP	71,881	94,106	103,868	124,058	141,741	155,716	174,609	194,740	196,725	209,509	215,104	58,220	58,220
Non-interest Bearing CWIP	504	533	552	593	585	586	624	654	630	656	663	637	637
End Month CWIP	72,385	94,639	104,420	124,651	142,326	156,302	175,233	195,394	197,355	210,165	215,767	58,856	58,856
Beg Month Plant Balance	1,794,695	1,792,588	1,792,936	1,808,443	1,806,712	1,814,626	1,825,909	1,832,667	1,836,290	1,860,652	1,869,907	1,887,629	1,794,695
Additions	4,360	1,702	15,746	5,726	8,306	13,143	7,985	6,108	24,672	12,218	17,901	178,793	296,660
Retirements	6,468	1,354	239	7,456	392	1,860	1,228	2,485	310	2,964	179	6,501	31,435
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,792,588	1,792,936	1,808,443	1,806,712	1,814,626	1,825,909	1,832,667	1,836,290	1,860,652	1,869,907	1,887,629	2,059,921	2,059,921
Depreciation Accrual													
Accrual	15,385	15,307	15,155	15,254	15,178	15,111	15,274	15,326	15,362	14,930	15,020	15,222	182,523
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	969,940	978,815	992,685	1,007,501	1,015,207	1,029,896	1,043,065	1,057,035	1,069,782	1,084,751	1,096,647	1,111,415	969,940
Provision	15,385	15,307	15,155	15,254	15,178	15,111	15,274	15,326	15,362	14,930	15,020	15,222	182,523
Retirements	6,468	1,354	239	7,456	392	1,860	1,228	2,485	310	2,964	179	6,501	31,435
Salvage	56	16	0	7	0	16	21	3	14	2	0	18	156
Removal Costs	99	100	100	100	97	97	97	97	97	73	73	73	1,104
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	978,815	992,685	1,007,501	1,015,207	1,029,896	1,043,065	1,057,035	1,069,782	1,084,751	1,096,647	1,111,415	1,120,080	1,120,080
													<i>FN-WP-13</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:	Total General Plant												
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	58,856	90,745	123,245	147,201	171,309	200,683	209,415	238,827	267,413	250,624	240,074	97,447	58,856
Expenditures	35,513	35,499	35,451	34,065	32,879	32,656	31,158	31,112	30,734	27,155	23,438	6,652	356,312
Expenditures - AFUDC	465	660	858	1,001	1,144	1,323	1,372	1,552	1,725	1,612	1,536	612	13,858
Total Expenditures	35,978	36,159	36,309	35,066	34,024	33,979	32,530	32,664	32,459	28,767	24,973	7,264	370,171
Additions	3,943	3,499	12,056	10,518	4,454	24,018	2,934	3,820	47,000	38,065	161,992	73,869	386,169
Additions - AFUDC	147	160	297	439	196	1,229	184	257	2,248	1,251	5,608	3,201	15,217
Total Additions	4,090	3,659	12,353	10,958	4,650	25,247	3,119	4,078	49,248	39,316	167,600	77,070	401,386
End Month CWIP	90,745	123,245	147,201	171,309	200,683	209,415	238,827	267,413	250,624	240,074	97,447	27,641	27,641
Interest Bearing CWIP	90,171	122,641	146,580	170,644	200,029	208,764	238,134	266,689	249,930	239,354	96,721	26,948	26,948
Non-interest Bearing CWIP	573	603	621	666	654	651	693	724	694	720	725	693	693
End Month CWIP	90,745	123,245	147,201	171,309	200,683	209,415	238,827	267,413	250,624	240,074	97,447	27,641	27,641
Beg Month Plant Balance	2,059,921	2,053,678	2,056,177	2,068,212	2,078,605	2,068,666	2,091,570	2,093,938	2,097,638	2,146,632	2,185,367	2,351,616	2,059,921
Additions	4,090	3,659	12,353	10,958	4,650	25,247	3,119	4,078	49,248	39,316	167,600	77,070	401,386
Retirements	10,333	1,159	318	564	14,589	2,343	750	378	253	582	1,351	17,855	50,476
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	2,053,678	2,056,177	2,068,212	2,078,605	2,068,666	2,091,570	2,093,938	2,097,638	2,146,632	2,185,367	2,351,616	2,410,832	2,410,832
Depreciation Accrual													
Accrual	17,597	17,445	17,465	17,570	17,680	17,465	17,679	17,631	17,688	17,858	18,369	20,847	215,293
Monthly Rate													<i>FN-WP-11</i>
Beg Month Reserve Balance	1,120,080	1,127,257	1,143,450	1,160,502	1,177,415	1,180,422	1,195,470	1,212,311	1,229,478	1,246,823	1,264,063	1,281,046	1,120,080
Provision	17,597	17,445	17,465	17,570	17,680	17,465	17,679	17,631	17,688	17,858	18,369	20,847	215,293
Retirements	10,333	1,159	318	564	14,589	2,343	750	378	253	582	1,351	17,855	50,476
Salvage	7	2	1	3	11	21	1	3	0	1	2	12	63
Removal Costs	95	95	95	95	95	95	89	89	89	37	36	34	945
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,127,257	1,143,450	1,160,502	1,177,415	1,180,422	1,195,470	1,212,311	1,229,478	1,246,823	1,264,063	1,281,046	1,284,017	1,284,017
													<i>FN-WP-13</i>

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type:
 Asset ID:

General Plant - Land
 110

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type:
 Asset ID:

General Plant - Land
 110

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Southern California Gas Company
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type:
 Asset ID:

General Plant - Land
 110

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343
Depreciation Accrual													
Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
Beg Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Buildings
Asset ID: 120

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	6,670	7,680	8,896	9,308	10,113	10,262	11,397	10,943	12,157	13,548	13,804	15,067	6,670
Expenditures	1,416	1,416	1,416	1,417	1,420	1,421	1,421	1,421	1,422	1,422	1,422	1,423	17,035
Expenditures - AFUDC	49	56	64	67	72	73	81	78	86	95	97	105	925
Total Expenditures	1,465	1,472	1,480	1,484	1,492	1,494	1,502	1,499	1,508	1,517	1,519	1,528	17,960
Additions	408	206	1,014	626	1,290	309	1,902	239	67	1,206	205	3,622	11,093
Additions - AFUDC	47	50	54	52	53	50	53	46	50	55	52	56	619
Total Additions	455	255	1,068	678	1,344	359	1,955	285	117	1,261	257	3,678	11,712
End Month CWIP	7,680	8,896	9,308	10,113	10,262	11,397	10,943	12,157	13,548	13,804	15,067	12,918	12,918
Interest Bearing CWIP	7,680	8,896	9,308	10,113	10,262	11,397	10,943	12,157	13,548	13,804	15,067	12,918	12,918
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	7,680	8,896	9,308	10,113	10,262	11,397	10,943	12,157	13,548	13,804	15,067	12,918	12,918
Beg Month Plant Balance	201,305	201,674	201,850	202,789	203,388	204,715	204,998	206,925	207,145	207,262	208,344	208,564	201,305
Additions	455	255	1,068	678	1,344	359	1,955	285	117	1,261	257	3,678	11,712
Retirements	86	79	129	79	16	77	28	65	0	180	36	0	776
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	201,674	201,850	202,789	203,388	204,715	204,998	206,925	207,145	207,262	208,344	208,564	212,242	212,242
Depreciation Accrual													
Accrual	327	327	328	329	330	332	333	336	336	336	338	338	3,990
Monthly Rate	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	
Beg Month Reserve Balance	186,878	187,078	187,286	187,443	187,653	187,926	188,140	188,404	188,635	188,930	189,046	189,307	186,878
Provision	327	327	328	329	330	332	333	336	336	336	338	338	3,990
Retirements	86	79	129	79	16	77	28	65	0	180	36	0	776
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	2
Removal Costs	41	41	41	41	41	41	41	41	41	41	41	41	488
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	187,078	187,286	187,443	187,653	187,926	188,140	188,404	188,635	188,930	189,046	189,307	189,605	189,605

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type:
 Asset ID:

General Plant - Buildings
 120

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	12,918	15,575	18,435	20,532	23,015	24,875	27,696	28,995	31,909	19,068	20,141	22,186	12,918
Expenditures	2,991	2,992	2,994	2,994	2,997	3,001	2,998	3,002	3,004	2,164	2,165	2,167	33,468
Expenditures - AFUDC	93	104	122	135	150	161	179	187	204	123	130	142	1,730
Total Expenditures	3,084	3,096	3,116	3,129	3,147	3,162	3,177	3,188	3,208	2,287	2,295	2,309	35,199
Additions	392	198	976	602	1,241	297	1,830	230	15,043	1,161	197	3,485	25,652
Additions - AFUDC	35	38	43	43	46	44	48	43	1,006	54	53	58	1,511
Total Additions	427	236	1,019	646	1,287	342	1,878	273	16,049	1,214	250	3,542	27,163
End Month CWIP	15,575	18,435	20,532	23,015	24,875	27,696	28,995	31,909	19,068	20,141	22,186	20,953	20,953
Interest Bearing CWIP	15,575	18,435	20,532	23,015	24,875	27,696	28,995	31,909	19,068	20,141	22,186	20,953	20,953
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	15,575	18,435	20,532	23,015	24,875	27,696	28,995	31,909	19,068	20,141	22,186	20,953	20,953
Beg Month Plant Balance	212,242	212,578	212,730	213,613	214,175	215,445	215,705	217,553	217,759	233,808	234,833	235,044	212,242
Additions	427	236	1,019	646	1,287	342	1,878	273	16,049	1,214	250	3,542	27,163
Retirements	91	84	136	84	17	81	30	68	0	189	38	0	818
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	212,578	212,730	213,613	214,175	215,445	215,705	217,553	217,759	233,808	234,833	235,044	238,586	238,586
Depreciation Accrual													
Accrual	344	345	345	347	348	350	350	353	353	379	381	381	4,276
Monthly Rate	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	0.0016	
Beg Month Reserve Balance	189,605	189,774	189,949	190,073	190,250	190,494	190,677	190,912	191,111	191,378	191,506	191,787	189,605
Provision	344	345	345	347	348	350	350	353	353	379	381	381	4,276
Retirements	91	84	136	84	17	81	30	68	0	189	38	0	818
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	2
Removal Costs	86	86	86	86	86	86	86	86	86	62	62	62	958
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	189,774	189,949	190,073	190,250	190,494	190,677	190,912	191,111	191,378	191,506	191,787	192,106	192,106

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:
Asset ID:

General Plant - Buildings
120

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	20,953	23,527	26,320	28,303	30,694	32,421	31,725	32,650	35,287	8,189	7,843	8,522	20,953
Expenditures	2,895	2,895	2,898	2,897	2,897	2,902	2,716	2,717	2,719	887	888	891	28,201
Expenditures - AFUDC	137	153	170	182	197	207	202	208	224	53	51	55	1,838
Total Expenditures	3,032	3,048	3,068	3,079	3,094	3,109	2,918	2,925	2,943	940	939	946	30,039
Additions	416	210	1,036	639	1,318	3,574	1,942	244	28,395	1,232	209	3,699	42,914
Additions - AFUDC	42	45	49	48	50	231	50	44	1,646	53	51	55	2,363
Total Additions	458	255	1,085	687	1,367	3,805	1,993	288	30,041	1,285	260	3,754	45,277
End Month CWIP	23,527	26,320	28,303	30,694	32,421	31,725	32,650	35,287	8,189	7,843	8,522	5,715	5,715
Interest Bearing CWIP	23,527	26,320	28,303	30,694	32,421	31,725	32,650	35,287	8,189	7,843	8,522	5,715	5,715
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	23,527	26,320	28,303	30,694	32,421	31,725	32,650	35,287	8,189	7,843	8,522	5,715	5,715
Beg Month Plant Balance	238,586	238,943	239,104	240,036	240,629	241,977	245,690	247,649	247,861	277,902	278,974	279,191	238,586
Additions	458	255	1,085	687	1,367	3,805	1,993	288	30,041	1,285	260	3,754	45,277
Retirements	102	94	153	94	19	91	33	77	0	213	43	0	920
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	238,943	239,104	240,036	240,629	241,977	245,690	247,649	247,861	277,902	278,974	279,191	282,944	282,944
Depreciation Accrual													
Accrual	365	366	366	367	368	370	376	379	379	425	427	427	4,617
Monthly Rate	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	
Beg Month Reserve Balance	192,106	192,287	192,476	192,606	192,797	193,063	193,259	193,524	193,749	194,050	194,238	194,596	192,106
Provision	365	366	366	367	368	370	376	379	379	425	427	427	4,617
Retirements	102	94	153	94	19	91	33	77	0	213	43	0	920
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	2
Removal Costs	83	83	83	83	83	83	78	78	78	25	25	26	808
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	192,287	192,476	192,606	192,797	193,063	193,259	193,524	193,749	194,050	194,238	194,596	194,998	194,998

SoCalGas

Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:
Asset ID:

General Plant - Capital Tools
130

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	8,258	7,951	8,859	9,610	10,707	11,076	11,570	12,636	13,572	13,716	14,592	15,197	8,258
Expenditures	1,265	1,264	1,263	1,263	1,263	1,263	1,263	1,263	1,262	1,262	1,262	1,261	15,155
Expenditures - AFUDC	56	54	60	65	72	74	77	84	90	91	97	100	923
Total Expenditures	1,322	1,319	1,323	1,328	1,335	1,337	1,341	1,347	1,352	1,353	1,359	1,361	16,077
Additions	1,574	360	517	174	904	780	211	343	1,137	407	680	5,175	12,261
Additions - AFUDC	55	51	55	58	62	63	63	68	72	70	74	231	923
Total Additions	1,629	411	572	231	966	843	274	411	1,209	478	754	5,407	13,184
End Month CWIP	7,951	8,859	9,610	10,707	11,076	11,570	12,636	13,572	13,716	14,592	15,197	11,152	11,152
Interest Bearing CWIP	7,553	8,416	9,129	10,171	10,522	10,992	12,005	12,894	13,030	13,862	14,437	10,594	10,594
Non-interest Bearing CWIP	398	443	480	535	554	579	632	679	686	730	760	558	558
End Month CWIP	7,951	8,859	9,610	10,707	11,076	11,570	12,636	13,572	13,716	14,592	15,197	11,152	11,152
Beg Month Plant Balance	62,020	63,649	64,059	64,631	64,863	65,829	64,351	64,625	65,037	66,245	66,723	67,476	62,020
Additions	1,629	411	572	231	966	843	274	411	1,209	478	754	5,407	13,184
Retirements	0	0	0	0	0	2,320	0	0	0	0	0	0	2,320
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	63,649	64,059	64,631	64,863	65,829	64,351	64,625	65,037	66,245	66,723	67,476	72,883	72,883
Depreciation Accrual													
Accrual	214	220	221	223	224	227	222	223	225	229	230	233	2,691
Monthly Rate	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	
Beg Month Reserve Balance	24,856	25,070	25,290	25,511	25,734	25,958	23,869	24,092	24,315	24,539	24,768	24,998	24,856
Provision	214	220	221	223	224	227	222	223	225	229	230	233	2,691
Retirements	0	0	0	0	0	2,320	0	0	0	0	0	0	2,320
Salvage	0	0	0	0	0	5	0	0	0	0	0	0	5
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	25,070	25,290	25,511	25,734	25,958	23,869	24,092	24,315	24,539	24,768	24,998	25,231	25,231

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Capital Tools
Asset ID: 130

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	11,152	10,090	10,667	11,031	11,860	11,702	11,710	12,487	13,084	12,609	13,118	13,260	11,152
Expenditures	1,290	1,290	1,290	1,290	1,289	1,288	1,288	1,287	1,286	1,286	1,286	1,286	15,453
Expenditures - AFUDC	69	62	66	68	73	72	72	76	80	77	80	81	875
Total Expenditures	1,359	1,352	1,356	1,358	1,362	1,360	1,360	1,363	1,365	1,363	1,366	1,366	16,328
Additions	2,352	713	925	462	1,447	1,279	511	690	1,761	776	1,144	1,809	13,868
Additions - AFUDC	69	62	66	68	73	72	72	76	80	77	80	81	875
Total Additions	2,421	775	991	529	1,519	1,351	583	766	1,841	853	1,224	1,890	14,743
End Month CWIP	10,090	10,667	11,031	11,860	11,702	11,710	12,487	13,084	12,609	13,118	13,260	12,736	12,736
Interest Bearing CWIP	9,585	10,134	10,480	11,267	11,117	11,125	11,863	12,430	11,978	12,462	12,597	12,100	12,100
Non-interest Bearing CWIP	504	533	552	593	585	586	624	654	630	656	663	637	637
End Month CWIP	10,090	10,667	11,031	11,860	11,702	11,710	12,487	13,084	12,609	13,118	13,260	12,736	12,736
Beg Month Plant Balance	72,883	75,304	76,079	77,070	77,599	79,118	79,172	79,755	80,521	82,362	83,214	84,439	72,883
Additions	2,421	775	991	529	1,519	1,351	583	766	1,841	853	1,224	1,890	14,743
Retirements	0	0	0	0	0	1,298	0	0	0	0	0	0	1,298
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	75,304	76,079	77,070	77,599	79,118	79,172	79,755	80,521	82,362	83,214	84,439	86,328	86,328
Depreciation Accrual													
Accrual	252	260	263	266	268	273	273	275	278	284	287	292	3,272
Monthly Rate	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	
Beg Month Reserve Balance	25,231	25,483	25,743	26,006	26,272	26,540	25,518	25,791	26,067	26,345	26,629	26,916	25,231
Provision	252	260	263	266	268	273	273	275	278	284	287	292	3,272
Retirements	0	0	0	0	0	1,298	0	0	0	0	0	0	1,298
Salvage	0	0	0	0	0	3	0	0	0	0	0	0	3
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	25,483	25,743	26,006	26,272	26,540	25,518	25,791	26,067	26,345	26,629	26,916	27,208	27,208

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:
Asset ID:

General Plant - Capital Tools
130

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	12,736	11,465	12,066	12,423	13,310	13,071	13,022	13,851	14,476	13,876	14,402	14,507	12,736
Expenditures	1,156	1,156	1,155	1,155	1,155	1,155	1,155	1,155	1,153	1,153	1,153	1,153	13,852
Expenditures - AFUDC	77	70	73	76	81	79	79	84	87	84	87	88	965
Total Expenditures	1,233	1,226	1,228	1,230	1,235	1,234	1,234	1,238	1,241	1,237	1,240	1,241	14,818
Additions	2,427	554	798	268	1,394	1,203	325	529	1,753	628	1,049	1,808	12,736
Additions - AFUDC	77	70	73	76	81	79	79	84	87	84	87	88	965
Total Additions	2,504	624	871	343	1,475	1,282	405	613	1,841	712	1,136	1,896	13,702
End Month CWIP	11,465	12,066	12,423	13,310	13,071	13,022	13,851	14,476	13,876	14,402	14,507	13,852	13,852
Interest Bearing CWIP	10,892	11,463	11,802	12,645	12,417	12,371	13,159	13,753	13,183	13,682	13,781	13,160	13,160
Non-interest Bearing CWIP	573	603	621	666	654	651	693	724	694	720	725	693	693
End Month CWIP	11,465	12,066	12,423	13,310	13,071	13,022	13,851	14,476	13,876	14,402	14,507	13,852	13,852
Beg Month Plant Balance	86,328	88,334	88,959	89,830	90,173	91,645	91,922	92,109	92,641	94,334	94,955	95,996	86,328
Additions	2,504	624	871	343	1,475	1,282	405	613	1,841	712	1,136	1,896	13,702
Retirements	498	0	0	0	3	1,006	217	81	148	91	95	272	2,411
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	88,334	88,959	89,830	90,173	91,645	91,922	92,109	92,641	94,334	94,955	95,996	97,619	97,619
Depreciation Accrual													
Accrual	298	305	307	310	311	317	317	318	320	326	328	332	3,789
Monthly Rate	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	
Beg Month Reserve Balance	27,208	27,009	27,314	27,621	27,931	28,240	27,553	27,653	27,891	28,063	28,298	28,532	27,208
Provision	298	305	307	310	311	317	317	318	320	326	328	332	3,789
Retirements	498	0	0	0	3	1,006	217	81	148	91	95	272	2,411
Salvage	1	0	0	0	0	2	0	0	0	0	0	1	5
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	27,009	27,314	27,621	27,931	28,240	27,553	27,653	27,891	28,063	28,298	28,532	28,592	28,592

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:

Total General Plant - Communications

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	28,796	31,508	33,851	25,355	27,135	30,040	25,171	27,925	30,666	25,126	27,628	26,684	28,796
Expenditures	2,709	2,300	2,510	2,326	2,851	2,754	2,671	2,644	2,628	2,396	2,395	2,002	30,186
Expenditures - AFUDC	202	218	235	177	191	210	177	195	214	176	193	185	2,372
Total Expenditures	2,911	2,518	2,745	2,503	3,042	2,964	2,848	2,839	2,841	2,572	2,588	2,187	32,559
Additions	33	3	11,001	578	1	7,693	1	0	8,263	16	3,396	25,669	56,654
Additions - AFUDC	167	172	239	144	136	141	94	98	119	53	136	830	2,329
Total Additions	200	175	11,241	723	137	7,833	94	98	8,382	69	3,532	26,499	58,983
End Month CWIP	31,508	33,851	25,355	27,135	30,040	25,171	27,925	30,666	25,126	27,628	26,684	2,372	2,372
Interest Bearing CWIP	31,508	33,851	25,355	27,135	30,040	25,171	27,925	30,666	25,126	27,628	26,684	2,372	2,372
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	31,508	33,851	25,355	27,135	30,040	25,171	27,925	30,666	25,126	27,628	26,684	2,372	2,372
Beg Month Plant Balance	141,566	139,931	139,947	151,096	151,620	151,292	159,117	159,211	159,233	167,568	167,637	171,066	141,566
Additions	200	175	11,241	723	137	7,833	94	98	8,382	69	3,532	26,499	58,983
Retirements	1,835	160	91	199	465	9	0	76	47	0	103	3,001	5,986
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	139,931	139,947	151,096	151,620	151,292	159,117	159,211	159,233	167,568	167,637	171,066	194,564	194,564
Depreciation Accrual													
Accrual	1,217	1,203	1,203	1,308	1,317	1,311	1,356	1,357	1,357	1,405	1,406	1,466	15,906
Monthly Rate													
Beg Month Reserve Balance	37,726	37,109	38,153	39,265	40,376	41,228	42,530	43,886	45,166	46,476	47,880	49,183	37,726
Provision	1,217	1,203	1,203	1,308	1,317	1,311	1,356	1,357	1,357	1,405	1,406	1,466	15,906
Retirements	1,835	160	91	199	465	9	0	76	47	0	103	3,001	5,986
Salvage	2	1	1	2	0	0	0	0	1	0	1	0	8
Removal Costs	1	0	1	0	1	0	0	0	0	0	0	0	5
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	37,109	38,153	39,265	40,376	41,228	42,530	43,886	45,166	46,476	47,880	49,183	47,649	47,649

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:

Total General Plant - Communications

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	2,372	4,475	6,588	8,934	12,715	16,516	19,345	23,189	27,054	29,948	33,856	26,575	2,372
Expenditures	2,090	2,089	3,300	3,722	3,720	3,720	3,720	3,720	3,719	3,719	3,726	2,556	39,803
Expenditures - AFUDC	22	34	50	66	89	112	130	153	177	195	218	170	1,417
Total Expenditures	2,112	2,123	3,351	3,788	3,809	3,833	3,850	3,873	3,896	3,914	3,945	2,726	41,220
Additions	0	0	992	0	0	992	0	0	992	0	10,915	21,843	35,735
Additions - AFUDC	9	10	12	7	9	11	6	8	10	5	312	754	1,153
Total Additions	9	10	1,004	7	9	1,003	6	8	1,002	5	11,227	22,597	36,888
End Month CWIP	4,475	6,588	8,934	12,715	16,516	19,345	23,189	27,054	29,948	33,856	26,575	6,704	6,704
Interest Bearing CWIP	4,475	6,588	8,934	12,715	16,516	19,345	23,189	27,054	29,948	33,856	26,575	6,704	6,704
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	4,475	6,588	8,934	12,715	16,516	19,345	23,189	27,054	29,948	33,856	26,575	6,704	6,704
Beg Month Plant Balance	194,564	194,365	193,618	194,601	187,376	187,216	188,096	187,982	187,819	188,820	188,826	200,052	194,564
Additions	9	10	1,004	7	9	1,003	6	8	1,002	5	11,227	22,597	36,888
Retirements	207	758	21	7,232	169	123	120	172	0	0	0	1	8,804
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	194,365	193,618	194,601	187,376	187,216	188,096	187,982	187,819	188,820	188,826	200,052	222,648	222,648
Depreciation Accrual	1,781	1,779	1,766	1,771	1,644	1,641	1,646	1,646	1,644	1,650	1,650	1,848	20,467
Accrual Monthly Rate													
Beg Month Reserve Balance	47,649	49,223	50,243	51,988	46,527	48,002	49,521	51,047	52,522	54,165	55,815	57,465	47,649
Provision	1,781	1,779	1,766	1,771	1,644	1,641	1,646	1,646	1,644	1,650	1,650	1,848	20,467
Retirements	207	758	21	7,232	169	123	120	172	0	0	0	1	8,804
Salvage	0	0	0	0	0	2	0	1	0	0	0	0	3
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	3
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	49,223	50,243	51,988	46,527	48,002	49,521	51,047	52,522	54,165	55,815	57,465	59,312	59,312

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:

Total General Plant - Communications

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	6,704	11,573	16,471	22,147	28,152	34,671	38,406	44,603	47,801	46,460	51,613	41,792	6,704
Expenditures	4,818	4,816	6,038	6,495	6,331	6,341	5,947	5,973	5,587	4,856	4,877	3,182	65,262
Expenditures - AFUDC	56	86	119	155	192	231	253	291	309	299	331	265	2,587
Total Expenditures	4,873	4,902	6,157	6,650	6,523	6,573	6,200	6,264	5,897	5,155	5,208	3,447	67,849
Additions	0	0	476	634	0	2,790	0	2,985	7,048	0	14,628	42,824	71,385
Additions - AFUDC	4	5	5	11	4	48	3	82	188	3	400	2,142	2,895
Total Additions	4	5	481	645	4	2,837	3	3,067	7,237	3	15,029	44,966	74,280
End Month CWIP	11,573	16,471	22,147	28,152	34,671	38,406	44,603	47,801	46,460	51,613	41,792	273	273
Interest Bearing CWIP	11,573	16,471	22,147	28,152	34,671	38,406	44,603	47,801	46,460	51,613	41,792	273	273
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	11,573	16,471	22,147	28,152	34,671	38,406	44,603	47,801	46,460	51,613	41,792	273	273
Beg Month Plant Balance	222,648	218,239	218,157	218,638	218,873	218,877	221,709	221,712	224,607	231,843	231,846	246,875	222,648
Additions	4	5	481	645	4	2,837	3	3,067	7,237	3	15,029	44,966	74,280
Retirements	4,413	86	0	410	0	5	0	173	0	0	0	1,410	6,498
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	218,239	218,157	218,638	218,873	218,877	221,709	221,712	224,607	231,843	231,846	246,875	290,430	290,430
Depreciation Accrual	2,236	2,159	2,159	2,162	2,170	2,170	2,214	2,214	2,268	2,390	2,390	2,655	27,187
Accrual Monthly Rate													
Beg Month Reserve Balance	59,312	57,134	59,207	61,365	63,117	65,286	67,449	69,662	71,702	73,968	76,357	78,745	59,312
Provision	2,236	2,159	2,159	2,162	2,170	2,170	2,214	2,214	2,268	2,390	2,390	2,655	27,187
Retirements	4,413	86	0	410	0	5	0	173	0	0	0	1,410	6,498
Salvage	0	1	0	2	0	0	0	0	0	0	0	0	4
Removal Costs	1	1	1	1	1	1	1	1	1	1	1	1	17
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	57,134	59,207	61,365	63,117	65,286	67,449	69,662	71,702	73,968	76,357	78,745	79,989	79,989

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications
Asset ID: 140

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	24,400	25,499	26,206	19,427	20,237	21,116	14,206	14,906	15,580	8,538	9,024	9,511	24,400
Expenditures	1,099	705	912	807	877	779	696	669	645	480	480	546	8,697
Expenditures - AFUDC	167	173	178	133	138	144	97	102	106	59	62	65	1,424
Total Expenditures	1,266	878	1,090	940	1,015	923	793	771	751	539	542	611	10,120
Additions	0	0	7,692	0	0	7,692	0	0	7,692	0	0	7,692	30,768
Additions - AFUDC	166	172	177	130	135	140	93	97	101	53	56	58	1,380
Total Additions	166	172	7,869	130	135	7,832	93	97	7,793	53	56	7,750	32,148
End Month CWIP	25,499	26,206	19,427	20,237	21,116	14,206	14,906	15,580	8,538	9,024	9,511	2,372	2,372
Interest Bearing CWIP	25,499	26,206	19,427	20,237	21,116	14,206	14,906	15,580	8,538	9,024	9,511	2,372	2,372
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	25,499	26,206	19,427	20,237	21,116	14,206	14,906	15,580	8,538	9,024	9,511	2,372	2,372
Beg Month Plant Balance	93,012	93,076	93,205	100,995	100,980	101,090	108,914	109,007	109,103	116,861	116,914	116,917	93,012
Additions	166	172	7,869	130	135	7,832	93	97	7,793	53	56	7,750	32,148
Retirements	102	43	79	145	26	9	0	1	35	0	52	6	498
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	93,076	93,205	100,995	100,980	101,090	108,914	109,007	109,103	116,861	116,914	116,917	124,662	124,662
Depreciation Accrual													
Accrual	542	543	543	589	589	589	635	635	636	681	681	681	7,345
Monthly Rate	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	
Beg Month Reserve Balance	17,543	17,985	18,485	18,950	19,395	19,958	20,539	21,173	21,807	22,408	23,089	23,718	17,543
Provision	542	543	543	589	589	589	635	635	636	681	681	681	7,345
Retirements	102	43	79	145	26	9	0	1	35	0	52	6	498
Salvage	2	1	1	2	0	0	0	0	1	0	1	0	8
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	4
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	17,985	18,485	18,950	19,395	19,958	20,539	21,173	21,807	22,408	23,089	23,718	24,394	24,394

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications
Asset ID: 140

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	2,372	3,044	3,718	3,402	4,081	4,761	4,450	5,134	5,821	5,517	6,208	6,901	2,372
Expenditures	664	664	664	664	661	661	661	661	660	660	660	660	7,941
Expenditures - AFUDC	17	21	25	23	27	31	29	33	38	36	40	44	364
Total Expenditures	681	684	688	686	688	693	691	695	698	696	700	704	8,305
Additions	0	0	992	0	0	992	0	0	992	0	0	992	3,969
Additions - AFUDC	9	10	12	7	9	11	6	8	10	5	7	9	103
Total Additions	9	10	1,004	7	9	1,003	6	8	1,002	5	7	1,001	4,072
End Month CWIP	3,044	3,718	3,402	4,081	4,761	4,450	5,134	5,821	5,517	6,208	6,901	6,605	6,605
Interest Bearing CWIP	3,044	3,718	3,402	4,081	4,761	4,450	5,134	5,821	5,517	6,208	6,901	6,605	6,605
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	3,044	3,718	3,402	4,081	4,761	4,450	5,134	5,821	5,517	6,208	6,901	6,605	6,605
Beg Month Plant Balance	124,662	124,670	124,680	125,684	125,676	125,685	126,566	126,567	126,506	127,508	127,514	127,520	124,662
Additions	9	10	1,004	7	9	1,003	6	8	1,002	5	7	1,001	4,072
Retirements	0	1	0	15	0	123	5	68	0	0	0	10	223
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	124,670	124,680	125,684	125,676	125,685	126,566	126,567	126,506	127,508	127,514	127,520	128,511	128,511
Depreciation Accrual													
Accrual	727	727	727	733	733	733	738	738	737	743	743	743	8,820
Monthly Rate	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	
Beg Month Reserve Balance	24,394	25,120	25,846	26,572	27,289	28,022	28,633	29,365	30,036	30,773	31,516	32,258	24,394
Provision	727	727	727	733	733	733	738	738	737	743	743	743	8,820
Retirements	0	1	0	15	0	123	5	68	0	0	0	10	223
Salvage	0	0	0	0	0	2	0	1	0	0	0	0	3
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	3
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	25,120	25,846	26,572	27,289	28,022	28,633	29,365	30,036	30,773	31,516	32,258	32,991	32,991

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications
Asset ID: 140

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	6,605	9,838	13,091	15,887	19,178	22,487	25,339	28,687	32,055	34,964	38,368	41,792	6,605
Expenditures	3,187	3,187	3,187	3,187	3,186	3,186	3,186	3,186	3,184	3,183	3,183	3,182	38,223
Expenditures - AFUDC	50	70	90	107	127	147	165	185	206	224	244	265	1,880
Total Expenditures	3,237	3,257	3,277	3,294	3,313	3,333	3,351	3,371	3,390	3,406	3,427	3,447	40,104
Additions	0	0	476	0	0	476	0	0	476	0	0	42,824	44,251
Additions - AFUDC	4	5	5	3	4	5	3	4	5	3	3	2,142	2,185
Total Additions	4	5	481	3	4	481	3	4	480	3	3	44,966	46,436
End Month CWIP	9,838	13,091	15,887	19,178	22,487	25,339	28,687	32,055	34,964	38,368	41,792	273	273
Interest Bearing CWIP	9,838	13,091	15,887	19,178	22,487	25,339	28,687	32,055	34,964	38,368	41,792	273	273
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	9,838	13,091	15,887	19,178	22,487	25,339	28,687	32,055	34,964	38,368	41,792	273	273
Beg Month Plant Balance	128,511	128,502	128,420	128,901	128,749	128,753	129,233	129,236	129,240	129,720	129,723	129,726	128,511
Additions	4	5	481	3	4	481	3	4	480	3	3	44,966	46,436
Retirements	13	86	0	156	0	0	0	0	0	0	0	0	255
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	128,502	128,420	128,901	128,749	128,753	129,233	129,236	129,240	129,720	129,723	129,726	174,692	174,692
Depreciation Accrual													
Accrual	749	749	749	751	750	750	753	753	753	756	756	756	9,027
Monthly Rate	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	
Beg Month Reserve Balance	32,991	33,726	34,389	35,136	35,733	36,482	37,231	37,983	38,735	39,487	40,241	40,996	32,991
Provision	749	749	749	751	750	750	753	753	753	756	756	756	9,027
Retirements	13	86	0	156	0	0	0	0	0	0	0	0	255
Salvage	0	1	0	2	0	0	0	0	0	0	0	0	4
Removal Costs	1	1	1	1	1	1	1	1	1	1	1	1	17
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	33,726	34,389	35,136	35,733	36,482	37,231	37,983	38,735	39,487	40,241	40,996	41,751	41,751

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 5 Years
Asset ID: 150

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	4,323	5,805	7,327	5,494	6,348	8,257	10,179	12,114	14,063	16,025	17,983	16,495	4,323
Expenditures	1,482	1,482	1,485	1,405	1,862	1,862	1,862	1,862	1,862	1,862	1,861	1,402	20,288
Expenditures - AFUDC	34	44	54	41	49	61	74	87	100	113	126	115	899
Total Expenditures	1,515	1,525	1,539	1,446	1,910	1,923	1,936	1,949	1,962	1,975	1,988	1,517	21,187
Additions	33	3	3,309	578	1	1	1	0	0	16	3,396	17,272	24,610
Additions - AFUDC	1	0	63	14	0	0	0	0	0	0	81	740	899
Total Additions	33	3	3,372	592	1	1	1	0	1	16	3,477	18,012	25,510
End Month CWIP	5,805	7,327	5,494	6,348	8,257	10,179	12,114	14,063	16,025	17,983	16,495	0	0
Interest Bearing CWIP	5,805	7,327	5,494	6,348	8,257	10,179	12,114	14,063	16,025	17,983	16,495	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	5,805	7,327	5,494	6,348	8,257	10,179	12,114	14,063	16,025	17,983	16,495	0	0
Beg Month Plant Balance	29,640	29,673	29,650	33,022	33,561	33,208	33,209	33,210	33,211	33,211	33,228	36,704	29,640
Additions	33	3	3,372	592	1	1	1	0	1	16	3,477	18,012	25,510
Retirements	0	27	0	53	354	0	0	0	0	0	0	2,974	3,408
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	29,673	29,650	33,022	33,561	33,208	33,209	33,210	33,211	33,211	33,228	36,704	51,741	51,741
Depreciation Accrual													
Accrual	524	524	524	583	593	587	587	587	587	587	587	648	6,916
Monthly Rate	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	
Beg Month Reserve Balance	14,011	14,534	15,031	15,555	16,085	16,324	16,911	17,497	18,084	18,671	19,257	19,844	14,011
Provision	524	524	524	583	593	587	587	587	587	587	587	648	6,916
Retirements	0	27	0	53	354	0	0	0	0	0	0	2,974	3,408
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	14,534	15,031	15,555	16,085	16,324	16,911	17,497	18,084	18,671	19,257	19,844	17,518	17,518

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 5 Years
Asset ID: 150

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	1,431	2,870	5,532	8,634	11,755	14,895	18,054	21,233	24,431	27,649	19,673	0
Expenditures	1,426	1,425	2,637	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,066	1,896	31,862
Expenditures - AFUDC	5	13	26	43	62	81	100	120	139	159	178	126	1,053
Total Expenditures	1,431	1,438	2,662	3,102	3,121	3,140	3,159	3,179	3,198	3,218	3,245	2,022	32,915
Additions	0	0	0	0	0	0	0	0	0	0	10,915	20,851	31,766
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	305	746	1,050
Total Additions	0	0	0	0	0	0	0	0	0	0	11,220	21,596	32,816
End Month CWIP	1,431	2,870	5,532	8,634	11,755	14,895	18,054	21,233	24,431	27,649	19,673	99	99
Interest Bearing CWIP	1,431	2,870	5,532	8,634	11,755	14,895	18,054	21,233	24,431	27,649	19,673	99	99
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	1,431	2,870	5,532	8,634	11,755	14,895	18,054	21,233	24,431	27,649	19,673	99	99
Beg Month Plant Balance	51,741	51,675	50,939	50,939	43,729	43,560	43,559	43,559	43,559	43,559	43,559	54,779	51,741
Additions	0	0	0	0	0	0	0	0	0	0	11,220	21,596	32,816
Retirements	66	736	0	7,210	169	1	0	0	0	0	0	-9	8,173
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	51,675	50,939	50,939	43,729	43,560	43,559	43,559	43,559	43,559	43,559	54,779	76,385	76,385
Depreciation Accrual													
Accrual	914	913	900	900	772	769	769	769	769	769	769	968	9,983
Monthly Rate	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	
Beg Month Reserve Balance	17,518	18,366	18,543	19,443	13,132	13,736	14,505	15,274	16,044	16,813	17,583	18,352	17,518
Provision	914	913	900	900	772	769	769	769	769	769	769	968	9,983
Retirements	66	736	0	7,210	169	1	0	0	0	0	0	-9	8,173
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	18,366	18,543	19,443	13,132	13,736	14,505	15,274	16,044	16,813	17,583	18,352	19,329	19,329

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 5 Years
Asset ID: 150

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	99	1,735	3,380	6,260	8,974	12,184	13,067	15,916	15,746	11,496	13,245	0	99
Expenditures	1,630	1,629	2,851	3,308	3,145	3,155	2,761	2,787	2,403	1,673	1,694	0	27,038
Expenditures - AFUDC	6	16	29	48	65	84	88	106	104	75	86	0	707
Total Expenditures	1,636	1,645	2,880	3,356	3,210	3,239	2,850	2,893	2,507	1,749	1,781	0	27,745
Additions	0	0	0	634	0	2,314	0	2,985	6,573	0	14,628	0	27,134
Additions - AFUDC	0	0	0	8	0	43	0	79	184	0	397	0	710
Total Additions	0	0	0	642	0	2,357	0	3,064	6,757	0	15,025	0	27,844
End Month CWIP	1,735	3,380	6,260	8,974	12,184	13,067	15,916	15,746	11,496	13,245	0	0	0
Interest Bearing CWIP	1,735	3,380	6,260	8,974	12,184	13,067	15,916	15,746	11,496	13,245	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	1,735	3,380	6,260	8,974	12,184	13,067	15,916	15,746	11,496	13,245	0	0	0
Beg Month Plant Balance	76,385	72,123	72,123	72,123	72,765	72,765	75,122	75,122	78,185	84,942	84,942	99,967	76,385
Additions	0	0	0	642	0	2,357	0	3,064	6,757	0	15,025	0	27,844
Retirements	4,262	0	0	0	0	0	0	0	0	0	0	1,410	5,672
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	72,123	72,123	72,123	72,765	72,765	75,122	75,122	78,185	84,942	84,942	99,967	98,557	98,557
Depreciation Accrual													
Accrual	1,349	1,274	1,274	1,274	1,285	1,285	1,327	1,327	1,381	1,500	1,500	1,766	16,544
Monthly Rate	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	0.0177	
Beg Month Reserve Balance	19,329	16,417	17,691	18,965	20,239	21,524	22,809	24,136	25,463	26,844	28,345	29,845	19,329
Provision	1,349	1,274	1,274	1,274	1,285	1,285	1,327	1,327	1,381	1,500	1,500	1,766	16,544
Retirements	4,262	0	0	0	0	0	0	0	0	0	0	1,410	5,672
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	16,417	17,691	18,965	20,239	21,524	22,809	24,136	25,463	26,844	28,345	29,845	30,201	30,201

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 7 Years
Asset ID: 160

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	830	830	830	817	817	817	817	817	742	742	742	691	830
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	13	0	0	0	0	75	0	0	51	0	138
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	830	830	817	817	817	817	817	742	742	742	691	691	691
Depreciation Accrual													
Accrual	11	11	11	11	11	11	11	11	10	10	10	9	127
Monthly Rate	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	
Beg Month Reserve Balance	409	421	432	430	441	452	463	474	410	420	430	389	409
Provision	11	11	11	11	11	11	11	11	10	10	10	9	127
Retirements	0	0	13	0	0	0	0	75	0	0	51	0	138
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	421	432	430	441	452	463	474	410	420	430	389	398	398

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 7 Years
Asset ID: 160

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	691	638	638	638	638	638	638	638	621	621	621	621	691
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	53	0	0	0	0	0	0	17	0	0	0	0	70
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	638	638	638	638	638	638	638	621	621	621	621	621	621
Depreciation Accrual													
Accrual	9	9	9	9	9	9	9	9	8	8	8	8	102
Monthly Rate	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	
Beg Month Reserve Balance	398	354	363	372	380	389	397	406	398	406	414	423	398
Provision	9	9	9	9	9	9	9	9	8	8	8	8	102
Retirements	53	0	0	0	0	0	0	17	0	0	0	0	70
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	354	363	372	380	389	397	406	398	406	414	423	431	431

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Communications 7 Years
 Asset ID: 160

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	621	621	621	621	621	621	621	621	621	621	621	621	621
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	621	621	621	621	621	621	621	621	621	621	621	621	621
Depreciation Accrual													
Accrual	8	8	8	8	8	8	8	8	8	8	8	8	100
Monthly Rate	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	0.0134	
Beg Month Reserve Balance	431	439	448	456	464	473	481	489	498	506	514	523	431
Provision	8	8	8	8	8	8	8	8	8	8	8	8	100
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	439	448	456	464	473	481	489	498	506	514	523	531	531

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 10 Years
Asset ID: 170

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	13,557	11,824	11,734	11,734	11,734	11,649	11,649	11,649	11,649	11,637	11,637	11,637	13,557
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	1,733	90	0	0	85	0	0	0	12	0	0	0	1,920
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	11,824	11,734	11,734	11,734	11,649	11,649	11,649	11,649	11,637	11,637	11,637	11,637	11,637
Depreciation Accrual													
Accrual	114	99	98	98	98	98	98	98	98	97	97	97	1,190
Monthly Rate	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	
Beg Month Reserve Balance	4,303	2,684	2,693	2,791	2,889	2,902	3,000	3,097	3,195	3,280	3,378	3,475	4,303
Provision	114	99	98	98	98	98	98	98	98	97	97	97	1,190
Retirements	1,733	90	0	0	85	0	0	0	12	0	0	0	1,920
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	2,684	2,693	2,791	2,889	2,902	3,000	3,097	3,195	3,280	3,378	3,475	3,573	3,573

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 10 Years
Asset ID: 170

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	11,637	11,550	11,550	11,550	11,542	11,542	11,542	11,542	11,456	11,456	11,456	11,456	11,637
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	88	0	0	7	0	0	0	87	0	0	0	0	181
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	11,550	11,550	11,550	11,542	11,542	11,542	11,542	11,456	11,456	11,456	11,456	11,456	11,456
Depreciation Accrual													
Accrual	97	97	97	97	97	97	97	97	96	96	96	96	1,158
Monthly Rate	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	
Beg Month Reserve Balance	3,573	3,583	3,679	3,776	3,866	3,962	4,059	4,156	4,166	4,262	4,358	4,454	3,573
Provision	97	97	97	97	97	97	97	97	96	96	96	96	1,158
Retirements	88	0	0	7	0	0	0	87	0	0	0	0	181
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	3,583	3,679	3,776	3,866	3,962	4,059	4,156	4,166	4,262	4,358	4,454	4,550	4,550

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Communications 10 Years
 Asset ID: 170

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	11,456	11,375	11,375	11,375	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,456
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	81	0	0	255	0	0	0	0	0	0	0	0	336
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	11,375	11,375	11,375	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120	11,120
Depreciation Accrual													
Accrual	96	95	95	95	93	93	93	93	93	93	93	93	1,127
Monthly Rate	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	0.0084	
Beg Month Reserve Balance	4,550	4,565	4,660	4,755	4,595	4,689	4,782	4,875	4,968	5,061	5,154	5,247	4,550
Provision	96	95	95	95	93	93	93	93	93	93	93	93	1,127
Retirements	81	0	0	255	0	0	0	0	0	0	0	0	336
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	4,565	4,660	4,755	4,595	4,689	4,782	4,875	4,968	5,061	5,154	5,247	5,340	5,340

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Communications 15 Years
 Asset ID: 180

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	74	203	318	434	550	667	785	904	1,023	563	621	678	74
Expenditures	128	113	113	113	113	113	113	113	121	54	54	54	1,202
Expenditures - AFUDC	1	2	3	3	4	5	6	6	7	4	4	5	50
Total Expenditures	129	115	116	116	117	118	119	119	129	57	58	58	1,251
Additions	0	0	0	0	0	0	0	0	571	0	0	705	1,276
Additions - AFUDC	0	0	0	0	0	0	0	0	18	0	0	32	50
Total Additions	0	0	0	0	0	0	0	0	589	0	0	737	1,325
End Month CWIP	203	318	434	550	667	785	904	1,023	563	621	678	0	0
Interest Bearing CWIP	203	318	434	550	667	785	904	1,023	563	621	678	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	203	318	434	550	667	785	904	1,023	563	621	678	0	0
Beg Month Plant Balance	4,528	4,528	4,528	4,528	4,528	4,528	4,528	4,528	4,528	5,116	5,116	5,116	4,528
Additions	0	0	0	0	0	0	0	0	589	0	0	737	1,325
Retirements	0	0	0	0	0	0	0	0	0	0	0	21	21
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	4,528	4,528	4,528	4,528	4,528	4,528	4,528	4,528	5,116	5,116	5,116	5,832	5,832
Depreciation Accrual													
Accrual	26	26	26	26	26	26	26	26	26	30	30	30	328
Monthly Rate	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	
Beg Month Reserve Balance	1,460	1,486	1,512	1,539	1,565	1,591	1,618	1,644	1,670	1,697	1,726	1,756	1,460
Provision	26	26	26	26	26	26	26	26	26	30	30	30	328
Retirements	0	0	0	0	0	0	0	0	0	0	0	21	21
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	1
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,486	1,512	1,539	1,565	1,591	1,618	1,644	1,670	1,697	1,726	1,756	1,765	1,765

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 15 Years
Asset ID: 180

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	5,832	5,832	5,811	5,790	5,790	5,790	5,790	5,675	5,675	5,675	5,675	5,675	5,832
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	21	21	0	0	0	115	0	0	0	0	0	157
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	5,832	5,811	5,790	5,790	5,790	5,790	5,675	5,675	5,675	5,675	5,675	5,675	5,675
Depreciation Accrual													
Accrual	34	34	34	34	34	34	34	33	33	33	33	33	403
Monthly Rate	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	
Beg Month Reserve Balance	1,765	1,799	1,812	1,825	1,859	1,893	1,927	1,846	1,879	1,912	1,945	1,978	1,765
Provision	34	34	34	34	34	34	34	33	33	33	33	33	403
Retirements	0	21	21	0	0	0	115	0	0	0	0	0	157
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,799	1,812	1,825	1,859	1,893	1,927	1,846	1,879	1,912	1,945	1,978	2,011	2,011

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Communications 15 Years
Asset ID: 180

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	5,675	5,618	5,618	5,618	5,618	5,618	5,613	5,613	5,440	5,440	5,440	5,440	5,675
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	57	0	0	0	0	5	0	173	0	0	0	0	236
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	5,618	5,618	5,618	5,618	5,618	5,613	5,613	5,440	5,440	5,440	5,440	5,440	5,440
Depreciation Accrual													
Accrual	33	33	33	33	33	33	33	33	32	32	32	32	390
Monthly Rate	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	0.0058	
Beg Month Reserve Balance	2,011	1,987	2,020	2,053	2,086	2,118	2,146	2,179	2,039	2,070	2,102	2,134	2,011
Provision	33	33	33	33	33	33	33	33	32	32	32	32	390
Retirements	57	0	0	0	0	5	0	173	0	0	0	0	236
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	1,987	2,020	2,053	2,086	2,118	2,146	2,179	2,039	2,070	2,102	2,134	2,166	2,166

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Miscellaneous
Asset ID: 190

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	2,437	2,146	2,402	2,470	2,814	2,792	3,032	3,368	3,659	3,939	3,858	4,296	2,437
Expenditures	460	304	308	463	308	308	347	305	307	305	462	462	4,340
Expenditures - AFUDC	18	15	17	18	20	20	21	24	25	27	27	30	263
Total Expenditures	478	320	325	481	328	328	368	329	333	333	489	492	4,603
Additions	752	49	242	120	333	72	15	18	32	393	30	1,004	3,059
Additions - AFUDC	18	14	16	16	17	16	18	19	20	22	21	22	219
Total Additions	769	63	258	136	351	88	32	37	53	414	50	1,026	3,278
End Month CWIP	2,146	2,402	2,470	2,814	2,792	3,032	3,368	3,659	3,939	3,858	4,296	3,762	3,762
Interest Bearing CWIP	2,146	2,402	2,470	2,814	2,792	3,032	3,368	3,659	3,939	3,858	4,296	3,762	3,762
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	2,146	2,402	2,470	2,814	2,792	3,032	3,368	3,659	3,939	3,858	4,296	3,762	3,762
Beg Month Plant Balance	39,077	39,614	39,667	39,847	39,944	40,285	39,185	39,211	39,222	39,272	39,684	39,734	39,077
Additions	769	63	258	136	351	88	32	37	53	414	50	1,026	3,278
Retirements	232	10	78	39	10	1,188	7	26	3	2	0	10	1,604
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	39,614	39,667	39,847	39,944	40,285	39,185	39,211	39,222	39,272	39,684	39,734	40,750	40,750
Depreciation Accrual													
Accrual	238	241	241	242	243	245	238	238	238	239	241	242	2,886
Monthly Rate	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	
Beg Month Reserve Balance	11,357	11,364	11,590	11,750	11,946	12,173	11,284	11,509	11,716	11,946	12,176	12,408	11,357
Provision	238	241	241	242	243	245	238	238	238	239	241	242	2,886
Retirements	232	10	78	39	10	1,188	7	26	3	2	0	10	1,604
Salvage	12	0	4	2	1	60	0	1	0	0	0	0	81
Removal Costs	9	6	6	9	6	6	7	6	6	6	9	9	89
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	11,364	11,590	11,750	11,946	12,173	11,284	11,509	11,716	11,946	12,176	12,408	12,630	12,630

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:
Asset ID:

General Plant - Miscellaneous
190

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	3,762	3,534	4,041	4,353	3,139	3,212	3,558	3,966	4,367	4,756	4,766	5,159	3,762
Expenditures	549	547	554	552	419	417	418	414	417	414	417	417	5,533
Expenditures - AFUDC	26	23	26	28	20	21	23	26	28	30	30	33	315
Total Expenditures	575	571	580	580	439	438	441	440	445	445	447	449	5,849
Additions	787	51	254	1,703	349	75	15	19	34	411	31	2,328	6,058
Additions - AFUDC	15	13	14	92	16	16	18	20	22	24	23	87	360
Total Additions	803	64	268	1,794	366	91	33	39	55	435	54	2,415	6,418
End Month CWIP	3,534	4,041	4,353	3,139	3,212	3,558	3,966	4,367	4,756	4,766	5,159	3,193	3,193
Interest Bearing CWIP	3,534	4,041	4,353	3,139	3,212	3,558	3,966	4,367	4,756	4,766	5,159	3,193	3,193
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	3,534	4,041	4,353	3,139	3,212	3,558	3,966	4,367	4,756	4,766	5,159	3,193	3,193
Beg Month Plant Balance	40,750	40,514	40,266	40,532	42,186	42,551	42,414	42,042	42,081	41,850	42,285	42,340	40,750
Additions	803	64	268	1,794	366	91	33	39	55	435	54	2,415	6,418
Retirements	1,039	312	3	140	1	228	405	0	286	0	0	261	2,674
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	40,514	40,266	40,532	42,186	42,551	42,414	42,042	42,081	41,850	42,285	42,340	44,494	44,494
Depreciation Accrual													
Accrual	248	246	245	246	256	259	258	256	256	254	257	257	3,038
Monthly Rate	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	
Beg Month Reserve Balance	12,630	11,880	11,819	12,050	12,152	12,399	12,433	12,297	12,544	12,520	12,766	13,015	12,630
Provision	248	246	245	246	256	259	258	256	256	254	257	257	3,038
Retirements	1,039	312	3	140	1	228	405	0	286	0	0	261	2,674
Salvage	52	16	0	7	0	12	20	0	14	0	0	13	135
Removal Costs	11	11	11	11	9	9	9	8	9	8	9	9	113
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	11,880	11,819	12,050	12,152	12,399	12,433	12,297	12,544	12,520	12,766	13,015	13,016	13,016

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Miscellaneous
Asset ID: 190

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	3,193	2,546	2,841	2,880	3,082	2,999	3,266	3,609	3,946	4,264	4,099	4,420	3,193
Expenditures	360	360	363	363	363	363	362	361	361	361	361	361	4,341
Expenditures - AFUDC	21	17	18	19	20	19	21	23	25	27	26	28	265
Total Expenditures	381	377	382	382	383	383	383	384	386	388	387	389	4,606
Additions	1,007	66	324	161	447	96	20	24	43	526	40	1,345	4,098
Additions - AFUDC	21	17	18	19	20	19	21	23	25	27	26	28	265
Total Additions	1,028	82	343	179	467	115	41	48	68	553	66	1,373	4,363
End Month CWIP	2,546	2,841	2,880	3,082	2,999	3,266	3,609	3,946	4,264	4,099	4,420	3,436	3,436
Interest Bearing CWIP	2,546	2,841	2,880	3,082	2,999	3,266	3,609	3,946	4,264	4,099	4,420	3,436	3,436
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	2,546	2,841	2,880	3,082	2,999	3,266	3,609	3,946	4,264	4,099	4,420	3,436	3,436
Beg Month Plant Balance	44,494	45,482	45,565	45,903	46,083	46,549	46,310	46,351	46,352	46,420	46,973	47,023	44,494
Additions	1,028	82	343	179	467	115	41	48	68	553	66	1,373	4,363
Retirements	39	0	4	0	0	354	0	47	0	0	16	0	461
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	45,482	45,565	45,903	46,083	46,549	46,310	46,351	46,352	46,420	46,973	47,023	48,396	48,396
Depreciation Accrual													
Accrual	271	278	278	280	281	284	283	283	283	283	287	287	3,377
Monthly Rate	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	0.0061	
Beg Month Reserve Balance	13,016	13,243	13,513	13,780	14,052	14,326	14,266	14,541	14,772	15,047	15,323	15,587	13,016
Provision	271	278	278	280	281	284	283	283	283	283	287	287	3,377
Retirements	39	0	4	0	0	354	0	47	0	0	16	0	461
Salvage	2	0	0	0	0	18	0	2	0	0	1	0	23
Removal Costs	7	7	7	7	7	7	7	7	7	7	7	7	89
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	13,243	13,513	13,780	14,052	14,326	14,266	14,541	14,772	15,047	15,323	15,587	15,866	15,866

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:

Total General Plant - Computer Hardware and Software

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	85,070	94,671	107,732	97,772	98,257	107,759	84,032	95,712	77,675	75,757	84,829	89,262	85,070
Expenditures	15,335	15,219	15,640	13,923	13,293	13,691	12,753	13,078	12,316	12,320	12,663	11,750	161,982
Expenditures - AFUDC	620	684	772	700	701	766	604	683	560	547	609	636	7,883
Total Expenditures	15,955	15,902	16,413	14,623	13,994	14,456	13,357	13,761	12,876	12,868	13,272	12,386	169,865
Additions	6,314	2,811	25,956	13,826	4,392	37,148	1,628	30,476	14,537	3,719	8,518	74,887	224,212
Additions - AFUDC	40	31	417	313	101	1,035	49	1,322	258	76	322	3,197	7,160
Total Additions	6,354	2,842	26,373	14,138	4,493	38,183	1,677	31,798	14,795	3,795	8,840	78,084	231,372
End Month CWIP	94,671	107,732	97,772	98,257	107,759	84,032	95,712	77,675	75,757	84,829	89,262	23,564	23,564
Interest Bearing CWIP	94,671	107,732	97,772	98,257	107,759	84,032	95,712	77,675	75,757	84,829	89,262	23,564	23,564
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	94,671	107,732	97,772	98,257	107,759	84,032	95,712	77,675	75,757	84,829	89,262	23,564	23,564
Beg Month Plant Balance	1,103,251	1,106,625	1,100,648	1,123,736	1,129,353	1,133,296	1,167,964	1,164,345	1,196,120	1,206,899	1,194,365	1,201,131	1,103,251
Additions	6,354	2,842	26,373	14,138	4,493	38,183	1,677	31,798	14,795	3,795	8,840	78,084	231,372
Retirements	2,980	8,818	3,285	8,522	549	3,515	5,296	23	4,016	16,329	2,074	6,301	61,709
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,106,625	1,100,648	1,123,736	1,129,353	1,133,296	1,167,964	1,164,345	1,196,120	1,206,899	1,194,365	1,201,131	1,272,914	1,272,914
Depreciation Accrual													
Accrual	11,700	11,376	11,375	11,705	11,770	11,757	12,281	12,216	12,350	11,967	11,751	11,740	141,987
Monthly Rate													
Beg Month Reserve Balance	614,516	623,237	625,801	633,892	637,082	648,302	656,546	663,533	675,724	684,059	679,706	689,383	614,516
Provision	11,700	11,376	11,375	11,705	11,770	11,757	12,281	12,216	12,350	11,967	11,751	11,740	141,987
Retirements	2,980	8,818	3,285	8,522	549	3,515	5,296	23	4,016	16,329	2,074	6,301	61,709
Salvage	2	6	2	6	0	3	4	0	3	12	2	5	45
Removal Costs	1	1	1	0	1	1	2	2	2	2	2	2	14
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	623,237	625,801	633,892	637,082	648,302	656,546	663,533	675,724	684,059	679,706	689,383	694,825	694,825

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:

Total General Plant - Computer Hardware and Software

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	23,564	38,711	54,908	59,569	73,922	86,021	93,992	106,597	118,980	130,974	138,283	148,588	23,564
Expenditures	15,639	16,526	16,738	16,686	16,720	17,748	17,461	16,701	16,940	16,169	14,561	14,079	195,967
Expenditures - AFUDC	210	287	387	415	503	580	628	703	780	851	890	952	7,187
Total Expenditures	15,849	16,814	17,125	17,102	17,223	18,328	18,089	17,404	17,719	17,019	15,452	15,031	203,154
Additions	699	613	12,205	2,667	5,060	10,018	5,370	4,900	5,601	9,512	5,010	142,410	204,065
Additions - AFUDC	2	4	259	82	64	339	115	121	123	198	136	5,938	7,384
Total Additions	701	616	12,464	2,749	5,125	10,356	5,485	5,022	5,725	9,710	5,147	148,349	211,449
End Month CWIP	38,711	54,908	59,569	73,922	86,021	93,992	106,597	118,980	130,974	138,283	148,588	15,270	15,270
Interest Bearing CWIP	38,711	54,908	59,569	73,922	86,021	93,992	106,597	118,980	130,974	138,283	148,588	15,270	15,270
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	38,711	54,908	59,569	73,922	86,021	93,992	106,597	118,980	130,974	138,283	148,588	15,270	15,270
Beg Month Plant Balance	1,272,914	1,268,484	1,268,900	1,281,285	1,284,033	1,288,953	1,299,180	1,303,992	1,306,769	1,312,469	1,319,405	1,324,411	1,272,914
Additions	701	616	12,464	2,749	5,125	10,356	5,485	5,022	5,725	9,710	5,147	148,349	211,449
Retirements	5,131	201	79	0	205	129	673	2,245	24	2,774	141	6,238	17,841
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,268,484	1,268,900	1,281,285	1,284,033	1,288,953	1,299,180	1,303,992	1,306,769	1,312,469	1,319,405	1,324,411	1,466,521	1,466,521
Depreciation Accrual													
Accrual	12,760	12,677	12,537	12,623	12,662	12,588	12,746	12,797	12,830	12,361	12,445	12,443	151,470
Monthly Rate													
Beg Month Reserve Balance	694,825	702,455	714,930	727,385	740,006	752,461	764,917	776,988	787,539	800,343	809,930	822,231	694,825
Provision	12,760	12,677	12,537	12,623	12,662	12,588	12,746	12,797	12,830	12,361	12,445	12,443	151,470
Retirements	5,131	201	79	0	205	129	673	2,245	24	2,774	141	6,238	17,841
Salvage	4	0	0	0	0	0	0	2	0	2	0	5	13
Removal Costs	2	2	2	3	2	3	2	2	2	2	2	2	29
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	702,455	714,930	727,385	740,006	752,461	764,917	776,988	787,539	800,343	809,930	822,231	828,438	828,438

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type:

Total General Plant - Computer Hardware and Software

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	15,270	41,633	65,547	81,448	96,070	117,521	122,995	144,113	165,904	177,834	162,117	28,206	15,270
Expenditures	26,285	26,272	24,997	23,155	22,133	21,895	20,979	20,907	20,913	19,898	16,158	1,065	244,657
Expenditures - AFUDC	174	335	477	569	655	786	816	945	1,079	1,149	1,041	176	8,202
Total Expenditures	26,459	26,607	25,474	23,724	22,789	22,681	21,795	21,852	21,992	21,046	17,199	1,241	252,859
Additions	93	2,669	9,422	8,816	1,296	16,356	647	37	9,761	35,679	146,066	24,193	255,035
Additions - AFUDC	3	24	151	286	41	851	31	24	301	1,085	5,044	889	8,729
Total Additions	96	2,692	9,573	9,102	1,337	17,207	678	61	10,061	36,764	151,110	25,082	263,764
End Month CWIP	41,633	65,547	81,448	96,070	117,521	122,995	144,113	165,904	177,834	162,117	28,206	4,365	4,365
Interest Bearing CWIP	41,633	65,547	81,448	96,070	117,521	122,995	144,113	165,904	177,834	162,117	28,206	4,365	4,365
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	41,633	65,547	81,448	96,070	117,521	122,995	144,113	165,904	177,834	162,117	28,206	4,365	4,365
Beg Month Plant Balance	1,466,521	1,461,336	1,463,049	1,472,462	1,481,504	1,468,275	1,484,596	1,484,774	1,484,835	1,494,791	1,531,277	1,681,189	1,466,521
Additions	96	2,692	9,573	9,102	1,337	17,207	678	61	10,061	36,764	151,110	25,082	263,764
Retirements	5,281	979	161	60	14,566	886	500	0	106	278	1,198	16,172	40,187
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	1,461,336	1,463,049	1,472,462	1,481,504	1,468,275	1,484,596	1,484,774	1,484,835	1,494,791	1,531,277	1,681,189	1,690,099	1,690,099
Depreciation Accrual													
Accrual	14,427	14,337	14,354	14,450	14,549	14,324	14,489	14,437	14,438	14,434	14,938	17,146	176,322
Monthly Rate													
Beg Month Reserve Balance	828,438	837,585	850,940	865,131	879,518	879,508	892,944	906,930	921,364	935,694	949,847	963,586	828,438
Provision	14,427	14,337	14,354	14,450	14,549	14,324	14,489	14,437	14,438	14,434	14,938	17,146	176,322
Retirements	5,281	979	161	60	14,566	886	500	0	106	278	1,198	16,172	40,187
Salvage	4	1	0	0	11	1	0	0	0	0	1	12	29
Removal Costs	3	3	3	3	3	3	3	3	3	3	2	0	31
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	837,585	850,940	865,131	879,518	879,508	892,944	906,930	921,364	935,694	949,847	963,586	964,571	964,571

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Computer Hardware
Asset ID: 200

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	18,048	19,416	20,830	14,907	13,764	15,285	10,504	14,771	18,990	14,691	19,458	23,254	18,048
Expenditures	1,385	1,361	1,742	1,230	1,512	1,685	4,272	4,277	5,004	4,852	4,853	4,480	36,653
Expenditures - AFUDC	125	134	145	104	97	108	84	113	144	114	146	170	1,485
Total Expenditures	1,510	1,495	1,887	1,334	1,609	1,792	4,357	4,390	5,148	4,966	4,999	4,650	38,139
Additions	142	80	7,671	2,425	87	6,341	89	168	9,353	197	1,191	23,578	51,323
Additions - AFUDC	1	0	139	53	1	233	1	3	94	2	13	855	1,394
Total Additions	143	81	7,811	2,477	88	6,574	90	171	9,447	199	1,204	24,433	52,716
End Month CWIP	19,416	20,830	14,907	13,764	15,285	10,504	14,771	18,990	14,691	19,458	23,254	3,471	3,471
Interest Bearing CWIP	19,416	20,830	14,907	13,764	15,285	10,504	14,771	18,990	14,691	19,458	23,254	3,471	3,471
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	19,416	20,830	14,907	13,764	15,285	10,504	14,771	18,990	14,691	19,458	23,254	3,471	3,471
Beg Month Plant Balance	174,144	171,307	162,570	167,095	161,050	160,589	163,648	158,441	158,589	164,020	147,890	147,019	174,144
Additions	143	81	7,811	2,477	88	6,574	90	171	9,447	199	1,204	24,433	52,716
Retirements	2,980	8,818	3,285	8,522	549	3,515	5,296	23	4,016	16,329	2,074	6,301	61,709
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	171,307	162,570	167,095	161,050	160,589	163,648	158,441	158,589	164,020	147,890	147,019	165,152	165,152
Depreciation Accrual													
Accrual	2,799	2,753	2,613	2,685	2,588	2,581	2,630	2,546	2,549	2,636	2,377	2,363	31,120
Monthly Rate	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161
Beg Month Reserve Balance	101,733	101,553	95,494	94,823	88,992	91,031	90,099	87,435	89,956	88,490	74,807	75,109	101,733
Provision	2,799	2,753	2,613	2,685	2,588	2,581	2,630	2,546	2,549	2,636	2,377	2,363	31,120
Retirements	2,980	8,818	3,285	8,522	549	3,515	5,296	23	4,016	16,329	2,074	6,301	61,709
Salvage	2	6	2	6	0	3	4	0	3	12	2	5	45
Removal Costs	1	1	1	0	1	1	2	2	2	2	2	2	14
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	101,553	95,494	94,823	88,992	91,031	90,099	87,435	89,956	88,490	74,807	75,109	71,174	71,174

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Computer Hardware
Asset ID: 200

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	3,471	8,847	14,910	21,204	27,627	33,754	33,500	35,869	41,755	45,062	51,004	56,952	3,471
Expenditures	5,423	6,166	6,256	6,413	6,346	6,908	6,258	5,684	6,233	5,847	5,842	5,846	73,221
Expenditures - AFUDC	41	73	110	149	188	228	224	237	274	294	330	366	2,515
Total Expenditures	5,464	6,239	6,367	6,562	6,534	7,136	6,482	5,921	6,507	6,141	6,172	6,212	75,736
Additions	87	175	72	139	403	7,104	4,027	35	3,122	196	219	56,367	71,947
Additions - AFUDC	0	1	1	1	4	285	86	1	78	2	6	2,043	2,506
Total Additions	88	176	73	139	407	7,389	4,113	36	3,200	198	224	58,410	74,453
End Month CWIP	8,847	14,910	21,204	27,627	33,754	33,500	35,869	41,755	45,062	51,004	56,952	4,754	4,754
Interest Bearing CWIP	8,847	14,910	21,204	27,627	33,754	33,500	35,869	41,755	45,062	51,004	56,952	4,754	4,754
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	8,847	14,910	21,204	27,627	33,754	33,500	35,869	41,755	45,062	51,004	56,952	4,754	4,754
Beg Month Plant Balance	165,152	160,108	160,084	160,077	160,217	160,419	167,679	171,119	168,910	172,085	169,509	169,593	165,152
Additions	88	176	73	139	407	7,389	4,113	36	3,200	198	224	58,410	74,453
Retirements	5,131	201	79	0	205	129	673	2,245	24	2,774	141	6,238	17,841
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	160,108	160,084	160,077	160,217	160,419	167,679	171,119	168,910	172,085	169,509	169,593	221,764	221,764
Depreciation Accrual													
Accrual	2,654	2,573	2,573	2,573	2,575	2,578	2,695	2,750	2,715	2,766	2,724	2,726	31,900
Monthly Rate	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	
Beg Month Reserve Balance	71,174	68,698	71,069	73,560	76,130	78,498	80,944	82,964	83,468	86,156	86,147	88,728	71,174
Provision	2,654	2,573	2,573	2,573	2,575	2,578	2,695	2,750	2,715	2,766	2,724	2,726	31,900
Retirements	5,131	201	79	0	205	129	673	2,245	24	2,774	141	6,238	17,841
Salvage	4	0	0	0	0	0	0	2	0	2	0	5	13
Removal Costs	2	2	2	3	2	3	2	2	2	2	2	2	29
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	68,698	71,069	73,560	76,130	78,498	80,944	82,964	83,468	86,156	86,147	88,728	85,218	85,218

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Computer Hardware
Asset ID: 200

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	4,754	12,464	20,222	28,036	28,955	36,051	43,338	50,714	58,192	65,707	56,573	185	4,754
Expenditures	7,751	7,743	7,745	7,746	7,229	7,184	7,184	7,184	7,184	7,221	5,598	102	79,873
Expenditures - AFUDC	53	100	147	195	199	242	287	332	378	424	363	1	2,723
Total Expenditures	7,804	7,843	7,892	7,942	7,428	7,427	7,471	7,517	7,562	7,645	5,961	103	82,596
Additions	93	85	77	6,779	328	139	95	37	47	16,278	60,282	287	84,527
Additions - AFUDC	0	0	1	244	5	1	1	1	1	501	2,067	1	2,823
Total Additions	93	86	78	7,023	333	140	95	38	48	16,779	62,349	289	87,350
End Month CWIP	12,464	20,222	28,036	28,955	36,051	43,338	50,714	58,192	65,707	56,573	185	0	0
Interest Bearing CWIP	12,464	20,222	28,036	28,955	36,051	43,338	50,714	58,192	65,707	56,573	185	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	12,464	20,222	28,036	28,955	36,051	43,338	50,714	58,192	65,707	56,573	185	0	0
Beg Month Plant Balance	221,764	216,576	215,683	215,600	222,563	208,329	207,582	207,178	207,216	207,158	223,659	284,811	221,764
Additions	93	86	78	7,023	333	140	95	38	48	16,779	62,349	289	87,350
Retirements	5,281	979	161	60	14,566	886	500	0	106	278	1,198	16,172	40,187
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	216,576	215,683	215,600	222,563	208,329	207,582	207,178	207,216	207,158	223,659	284,811	268,927	268,927
Depreciation Accrual													
Accrual	3,564	3,481	3,466	3,465	3,577	3,348	3,336	3,330	3,330	3,329	3,594	4,577	42,398
Monthly Rate	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	
Beg Month Reserve Balance	85,218	83,501	86,001	89,303	92,705	81,723	84,183	87,017	90,344	93,565	96,614	99,010	85,218
Provision	3,564	3,481	3,466	3,465	3,577	3,348	3,336	3,330	3,330	3,329	3,594	4,577	42,398
Retirements	5,281	979	161	60	14,566	886	500	0	106	278	1,198	16,172	40,187
Salvage	4	1	0	0	11	1	0	0	0	0	1	12	29
Removal Costs	3	3	3	3	3	3	3	3	3	3	2	0	31
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	83,501	86,001	89,303	92,705	81,723	84,183	87,017	90,344	93,565	96,614	99,010	87,427	87,427

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 2-4 Yrs
Asset ID: 210

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988
Depreciation Accrual													
Accrual	611	611	611	611	611	611	611	611	611	611	611	546	7,264
Monthly Rate	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	<i>FN-WP-125</i>
Beg Month Reserve Balance	31,797	32,408	33,019	33,629	34,240	34,851	35,461	36,072	36,683	37,293	37,904	38,515	31,797
Provision	611	611	611	611	611	611	611	611	611	611	611	546	7,264
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	32,408	33,019	33,629	34,240	34,851	35,461	36,072	36,683	37,293	37,904	38,515	39,061	39,061

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 2-4 Yrs
Asset ID: 210

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988
Depreciation Accrual													
Accrual	531	531	531	531	531	531	531	521	521	57	57	57	4,927
Monthly Rate	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	<i>FN-WP-125</i>
Beg Month Reserve Balance	39,061	39,591	40,122	40,653	41,183	41,714	42,244	42,775	43,296	43,817	43,874	43,931	39,061
Provision	531	531	531	531	531	531	531	521	521	57	57	57	4,927
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	39,591	40,122	40,653	41,183	41,714	42,244	42,775	43,296	43,817	43,874	43,931	43,988	<i>FN-WP-125</i>

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Software 2-4 Yrs
 Asset ID: 210

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988
Depreciation Accrual													
Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Rate	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	0.0278	- FN-WP-125
Beg Month Reserve Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988	43,988 FN-WP-125

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 5-8 Yrs
Asset Key: 220

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	63,464	71,576	83,104	78,948	80,456	88,315	73,529	80,941	58,685	61,066	65,371	66,008	63,464
Expenditures	13,852	13,765	13,805	12,599	11,688	11,912	8,481	8,801	7,312	7,468	7,810	7,271	124,763
Expenditures - AFUDC	470	524	602	570	577	630	520	570	417	433	463	465	6,241
Total Expenditures	14,323	14,289	14,406	13,169	12,264	12,542	9,001	9,371	7,728	7,901	8,273	7,736	131,005
Additions	6,172	2,730	18,285	11,401	4,305	26,684	1,540	30,309	5,184	3,522	7,327	51,308	168,766
Additions - AFUDC	40	30	277	260	100	645	48	1,319	164	74	309	2,342	5,609
Total Additions	6,211	2,761	18,562	11,661	4,405	27,329	1,588	31,628	5,348	3,596	7,636	53,651	174,376
End Month CWIP	71,576	83,104	78,948	80,456	88,315	73,529	80,941	58,685	61,066	65,371	66,008	20,093	20,093
Interest Bearing CWIP	71,576	83,104	78,948	80,456	88,315	73,529	80,941	58,685	61,066	65,371	66,008	20,093	20,093
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	71,576	83,104	78,948	80,456	88,315	73,529	80,941	58,685	61,066	65,371	66,008	20,093	20,093
Beg Month Plant Balance	367,430	373,641	376,402	394,964	406,625	411,030	438,359	439,947	471,575	476,922	480,518	488,154	367,430
Additions	6,211	2,761	18,562	11,661	4,405	27,329	1,588	31,628	5,348	3,596	7,636	53,651	174,376
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	373,641	376,402	394,964	406,625	411,030	438,359	439,947	471,575	476,922	480,518	488,154	541,805	541,805
Depreciation Accrual													
Accrual	5,098	4,931	4,969	5,227	5,389	5,383	5,823	5,845	5,976	5,506	5,549	5,632	65,328
Monthly Rate	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	FN-WP-125
Beg Month Reserve Balance	166,655	171,753	176,684	181,653	186,880	192,269	197,652	203,475	209,319	215,295	220,802	226,351	166,655
Provision	5,098	4,931	4,969	5,227	5,389	5,383	5,823	5,845	5,976	5,506	5,549	5,632	65,328
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	171,753	176,684	181,653	186,880	192,269	197,652	203,475	209,319	215,295	220,802	226,351	231,983	171,753

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 5-8 Yrs
Asset Key: 220

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	20,093	29,864	39,999	38,366	46,296	52,267	60,492	70,728	77,225	85,912	87,278	91,636	20,093
Expenditures	10,216	10,360	10,481	10,273	10,374	10,839	11,203	11,017	10,707	10,321	8,720	8,233	122,746
Expenditures - AFUDC	168	214	277	266	315	353	404	466	505	557	561	586	4,672
Total Expenditures	10,385	10,575	10,758	10,539	10,689	11,192	11,607	11,483	11,212	10,879	9,280	8,819	127,418
Additions	612	437	12,132	2,528	4,657	2,913	1,342	4,865	2,479	9,316	4,791	86,044	132,117
Additions - AFUDC	2	3	259	81	61	54	29	120	46	197	131	3,896	4,878
Total Additions	614	440	12,391	2,609	4,718	2,967	1,371	4,986	2,525	9,512	4,922	89,939	136,996
End Month CWIP	29,864	39,999	38,366	46,296	52,267	60,492	70,728	77,225	85,912	87,278	91,636	10,516	10,516
Interest Bearing CWIP	29,864	39,999	38,366	46,296	52,267	60,492	70,728	77,225	85,912	87,278	91,636	10,516	10,516
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	29,864	39,999	38,366	46,296	52,267	60,492	70,728	77,225	85,912	87,278	91,636	10,516	10,516
Beg Month Plant Balance	541,805	542,419	542,859	555,250	557,860	562,578	565,545	566,916	571,902	574,427	583,939	588,862	541,805
Additions	614	440	12,391	2,609	4,718	2,967	1,371	4,986	2,525	9,512	4,922	89,939	136,996
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	542,419	542,859	555,250	557,860	562,578	565,545	566,916	571,902	574,427	583,939	588,862	678,801	678,801
Depreciation Accrual													
Accrual	6,377	6,375	6,235	6,322	6,358	6,281	6,322	6,326	6,396	6,340	6,465	6,462	76,259
Monthly Rate	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	FN-WP-125
Beg Month Reserve Balance	231,983	238,360	244,735	250,970	257,291	263,649	269,930	276,252	282,579	288,974	295,315	301,780	231,983
Provision	6,377	6,375	6,235	6,322	6,358	6,281	6,322	6,326	6,396	6,340	6,465	6,462	76,259
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	238,360	244,735	250,970	257,291	263,649	269,930	276,252	282,579	288,974	295,315	301,780	308,242	308,242

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 5-8 Yrs
Asset Key: 220

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	10,516	29,168	45,326	53,412	67,115	81,470	79,657	93,399	107,711	112,128	105,543	28,020	10,516
Expenditures	18,534	18,529	17,252	15,409	14,904	14,710	13,795	13,722	13,729	12,676	10,560	963	164,783
Expenditures - AFUDC	121	235	330	374	456	543	529	613	701	725	678	174	5,480
Total Expenditures	18,655	18,764	17,582	15,783	15,360	15,254	14,324	14,335	14,429	13,401	11,238	1,138	170,263
Additions	0	2,584	9,345	2,038	968	16,217	552	0	9,714	19,401	85,784	23,906	170,508
Additions - AFUDC	2	23	151	42	37	850	30	23	299	584	2,977	887	5,906
Total Additions	2	2,607	9,495	2,080	1,005	17,067	582	23	10,013	19,985	88,761	24,793	176,414
End Month CWIP	29,168	45,326	53,412	67,115	81,470	79,657	93,399	107,711	112,128	105,543	28,020	4,365	4,365
Interest Bearing CWIP	29,168	45,326	53,412	67,115	81,470	79,657	93,399	107,711	112,128	105,543	28,020	4,365	4,365
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	29,168	45,326	53,412	67,115	81,470	79,657	93,399	107,711	112,128	105,543	28,020	4,365	4,365
Beg Month Plant Balance	678,801	678,803	681,410	690,905	692,985	693,990	711,056	711,639	711,662	721,675	741,660	830,422	678,801
Additions	2	2,607	9,495	2,080	1,005	17,067	582	23	10,013	19,985	88,761	24,793	176,414
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	678,803	681,410	690,905	692,985	693,990	711,056	711,639	711,662	721,675	741,660	830,422	855,214	855,214
Depreciation Accrual													
Accrual	7,664	7,657	7,689	7,786	7,773	7,787	7,974	7,980	7,980	7,977	8,215	9,441	95,925
Monthly Rate	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	FN-WP-125
Beg Month Reserve Balance	308,242	315,906	323,563	331,253	339,039	346,812	354,599	362,573	370,553	378,533	386,510	394,725	308,242
Provision	7,664	7,657	7,689	7,786	7,773	7,787	7,974	7,980	7,980	7,977	8,215	9,441	95,925
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	315,906	323,563	331,253	339,039	346,812	354,599	362,573	370,553	378,533	386,510	394,725	404,167	404,167

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 9-12 Yrs
Asset ID: 230

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017	
Beg Month CWIP Balance	3,558	3,680	3,798	3,917	4,037	4,158	0	0	0	0	0	0	3,558	
Expenditures	98	94	94	94	94	94	0	0	0	0	0	0	566	
Expenditures - AFUDC	24	25	26	26	27	28	0	0	0	0	0	0	157	
Total Expenditures	122	118	119	120	121	122	0	0	0	0	0	0	722	
Additions	0	0	0	0	0	4,123	0	0	0	0	0	0	4,123	
Additions - AFUDC	0	0	0	0	0	157	0	0	0	0	0	0	157	
Total Additions	0	0	0	0	0	4,280	0	0	0	0	0	0	4,280	
End Month CWIP	3,680	3,798	3,917	4,037	4,158	0	0	0	0	0	0	0	0	
Interest Bearing CWIP	3,680	3,798	3,917	4,037	4,158	0	0	0	0	0	0	0	0	
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month CWIP	3,680	3,798	3,917	4,037	4,158	0	0	0	0	0	0	0	0	
Beg Month Plant Balance	373,608	373,608	373,608	373,608	373,608	373,608	377,888	377,888	377,888	377,888	377,888	377,888	373,608	
Additions	0	0	0	0	0	4,280	0	0	0	0	0	0	4,280	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Plant Balance	373,608	373,608	373,608	373,608	373,608	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	
Depreciation Accrual														
Accrual	3,160	3,049	3,150	3,150	3,150	3,150	3,186	3,182	3,182	3,182	3,182	3,167	37,891	FN-WP-125
Monthly Rate	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083		
Beg Month Reserve Balance	174,027	177,187	180,236	183,387	186,537	189,687	192,837	196,023	199,205	202,387	205,569	208,751	174,027	FN-WP-125
Provision	3,160	3,049	3,150	3,150	3,150	3,150	3,186	3,182	3,182	3,182	3,182	3,167	37,891	
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	
End Month Reserve Balance	177,187	180,236	183,387	186,537	189,687	192,837	196,023	199,205	202,387	205,569	208,751	211,918	211,918	FN-WP-125

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 9-12 Yrs
Asset ID: 230

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888
Depreciation Accrual													
Accrual	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	38,000
Monthly Rate	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	<i>FN-WP-125</i>
Beg Month Reserve Balance	211,918	215,085	218,251	221,418	224,585	227,751	230,918	234,085	237,252	240,418	243,585	246,752	211,918
Provision	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	38,000
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	215,085	218,251	221,418	224,585	227,751	230,918	234,085	237,252	240,418	243,585	246,752	249,918	<i>FN-WP-125</i>

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 9-12 Yrs
Asset ID: 230

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888	377,888
Depreciation Accrual													
Accrual	3,167	3,167	3,167	3,167	3,167	3,157	3,147	3,096	3,096	3,096	3,096	3,096	37,615
Monthly Rate	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	0.0083	<i>FN-WP-125</i>
Beg Month Reserve Balance	249,918	253,085	256,252	259,418	262,585	265,752	268,909	272,056	275,151	278,247	281,343	284,438	249,918
Provision	3,167	3,167	3,167	3,167	3,167	3,157	3,147	3,096	3,096	3,096	3,096	3,096	37,615
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	253,085	256,252	259,418	262,585	265,752	268,909	272,056	275,151	278,247	281,343	284,438	287,534	287,534

SoCalGas
Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
(Thousands of Dollars)

Asset Type: General Plant - Software 15 Yrs
Asset ID: 235

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Depreciation Accrual													
Accrual	32	32	32	32	32	32	32	32	32	32	32	32	384
Monthly Rate	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	<i>FN-WP-125</i>
Beg Month Reserve Balance	74,908	74,940	74,972	75,004	75,036	75,068	75,100	75,132	75,164	75,196	75,228	75,260	74,908
Provision	32	32	32	32	32	32	32	32	32	32	32	32	384
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	74,940	74,972	75,004	75,036	75,068	75,100	75,132	75,164	75,196	75,228	75,260	75,292	<i>FN-WP-125</i>

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Software 15 Yrs
 Asset ID: 235

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Depreciation Accrual													
Accrual	32	32	32	32	32	32	32	32	32	32	32	32	384
Monthly Rate	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	<i>FN-WP-125</i>
Beg Month Reserve Balance	75,292	75,324	75,356	75,388	75,420	75,452	75,484	75,516	75,548	75,580	75,612	75,644	75,292
Provision	32	32	32	32	32	32	32	32	32	32	32	32	384
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	75,324	75,356	75,388	75,420	75,452	75,484	75,516	75,548	75,580	75,612	75,644	75,676	<i>FN-WP-125</i>

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Software 15 Yrs
 Asset ID: 235

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684	78,684
Depreciation Accrual													
Accrual	32	32	32	32	32	32	32	32	32	32	32	32	384
Monthly Rate	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	<i>FN-WP-125</i>
Beg Month Reserve Balance	75,676	75,708	75,740	75,772	75,804	75,836	75,868	75,900	75,933	75,965	75,997	76,029	75,676
Provision	32	32	32	32	32	32	32	32	32	32	32	32	384
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	75,708	75,740	75,772	75,804	75,836	75,868	75,900	75,933	75,965	75,997	76,029	76,061	<i>FN-WP-125</i>

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Software 20 Yrs
 Asset ID: 240

	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	2017
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Depreciation Accrual													
Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	- FN-WP-125
Beg Month Reserve Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397 FN-WP-125
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397 FN-WP-125

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Software 20 Yrs
 Asset ID: 240

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Depreciation Accrual													
Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	- <i>FN-WP-125</i>
Beg Month Reserve Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397 <i>FN-WP-125</i>

SoCalGas
 Calculation of Monthly CWIP, Plant and Accumulated Depreciation Balances
 (Thousands of Dollars)

Asset Type: General Plant - Software 20 Yrs
 Asset ID: 240

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	2019
Beg Month CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-interest Bearing CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Beg Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Plant Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Depreciation Accrual													
Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	- FN-WP-125
Beg Month Reserve Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397
Provision	0	0	0	0	0	0	0	0	0	0	0	0	0
Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
End Month Reserve Balance	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397	65,397 FN-WP-125

IV. AMORTIZATION

Schedule G and Schedule H summarize the estimated amortization expense and associated reserves for land rights (includes storage rights and rights-of-way) and software by account for recorded year 2016, FY 2017, FY 2018 and TY 2019. Year-end reserves are an accumulation of the prior year-end reserve, plus annual amortization expense minus forecasted annual retirements. The estimated annual amortization was calculated on a straight-line, remaining life, individual basis. The following workpapers show the estimated amortization expense and reserves by asset for FY 2017, FY 2018 and TY 2019. It also shows the plant and associated accumulated reserve balances for those assets that have been fully recovered but are still a component of rate base. No further accruals are recorded for fully amortized assets.

Southern California Gas Company
Land Rights
Summary of Amortization Expense and Year-End Reserves
(Thousands of Dollars)

Line No.	Description	2016 Recorded (2016\$)		2017 FY (2017\$)		2018 FY (2018\$)		2019 TY (2019\$)
<u>Amortization Expense</u>								
1	350.x Storage	\$ 4	FN-WP-117	\$ 4	FN-WP-117	\$ 4	FN-WP-117	\$ 11
2	365.2 Transmission ^a	-1,218	FN-WP-122	404	FN-WP-122	403	FN-WP-122	402
3	374.2 Distribution ^a	1,994	FN-WP-123	45	FN-WP-123	45	FN-WP-123	45
4	389.2 General Plant ^a	35	FN-WP-124	2	FN-WP-124	2	FN-WP-124	2
5	Total Amortization Expense	<u>\$ 815</u>		<u>\$ 455</u>		<u>\$ 454</u>		<u>\$ 460</u>
<u>Amortization Reserve</u>								
6	350x Storage	\$ 17,524	FN-WP-117	\$ 17,528	FN-WP-117	\$ 17,532	FN-WP-117	\$ 17,543
7	365.2 Transmission	14,737	FN-WP-122	15,141	FN-WP-122	15,544	FN-WP-122	15,946
8	374.2 Distribution	2,007	FN-WP-123	2,051	FN-WP-123	2,096	FN-WP-123	2,141
9	389.2 General Plant	35	FN-WP-124	37	FN-WP-124	38	FN-WP-124	40
10	Total Amortization Reserve	<u>\$ 34,303</u>		<u>\$ 34,757</u>		<u>\$ 35,210</u>		<u>\$ 35,670</u>

a) Recorded 2016 amortization expense includes true-up associated with change from group depreciation to individual asset basis.

Workpapers Land Rights Amortization Expense and Reserves

Southern California Gas Company
Amortization Expense and Reserve
For Account 350x Underground Storage rights and Rights-of-Way

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @ 1/1/2017	Reserve Balance @ 1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
1111997	480	29	2,059,618	2,086,699	00001034 STORAGE RIGHTS/ALISO CYN	(11,206)	2,075,493	(11,206)	2,064,287	(4,669.06)	2,059,618
1111998	480	41	1,251,585	1,251,135	00001035 STORAGE RIGHTS/ALISO CYN	132	1,251,267	132	1,251,398	132	1,251,530
1111999	480	41	28,771	28,761	00001030 HONOR RANCHO	3	28,764	3	28,767	3	28,770
1112000	480	53	30,977	30,411	00001031 HONOR RANCHO	128	30,539	128	30,667	128	30,795
1112001	480	65	17,898	17,200	00001028 PLAYA DE REY	129	17,329	129	17,458	129	17,587
1112002	480	65	20,984	20,166	00001032 HONOR RANCHO	151	20,317	151	20,468	151	20,619
1112004	480	232	18,548	10,543	00428815 RIGHTS OF WAY	414	10,957	414	11,371	414	11,785
1136554	480	284	1,450	650	RIGHT OF WAY	34	684	34	718	34	752
1145353	480	359	163,645	46,257	LG PURCHASE STORAGE INTERESTS	3,924	50,181	3,924	54,104	3,924	58,028
1145354	480	359	146,734	41,477	LG PURCHASE MINERAL ROYALTY INTER	3,518	44,995	3,518	48,513	3,518	52,032
1146546	480	372	89,259	22,408	LG PURCHASE MINERAL ROYALTY INTE	2,156	24,564	2,156	26,721	2,156	28,877
1146542	480	373	1,862	463	LG PURCHASE STORAGE INTERESTS	45	508	45	553	45	598
1148106	480	397	90,421	17,192	AC ACQUIRE OIL & GAS LEASEHOLD – FR	2,213	19,406	2,213	21,619	2,213	23,832
1149660	480	413	105,043	15,872	LG ACQ MORE HEIRS MINERAL & ROYALT	2,591	18,462	2,591	21,053	2,591	23,644
Subtotal			1,967,177	1,529,613		4,233	1,533,846	4,233	1,538,079	10,770	1,548,849
Fully Amortized			15,993,975	15,993,975		-	15,993,975	-	15,993,975	-	15,993,975
Total 350x			17,961,152	17,523,588		4,233	17,527,821	4,233	17,532,055	10,770	17,542,824

FN-WP-115

Southern California Gas Company
Amortization Expense and Reserve
For Account 365.29 Transmission Rights-of-Way

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
446599195	480	6	87,781	86,683	00005933 RIGHTS OF WAY TRANSMISSION	1,097	87,781	-	87,781	-	87,781
446601123	480	6	8,700	8,591	00006217 RIGHTS OF WAY TRANSMISSION	109	8,700	-	8,700	-	8,700
446596603	480	30	10,000	9,375	00005697 RIGHTS OF WAY TRANSMISSION	250	9,625	250	9,875	125	10,000
446600808	480	30	11,639	10,912	00006151 RIGHTS OF WAY	291	11,203	291	11,494	145	11,639
446600990	480	30	16,269	15,252	00006186 RIGHTS OF WAY - TRANSMISSI	407	15,659	407	16,066	203	16,269
446598887	480	42	3,975	3,627	00005849 RIGHTS OF WAY	99	3,727	99	3,826	99	3,925
446599524	480	42	21,562	19,675	00006015 RIGHTS OF WAY	539	20,214	539	20,753	539	21,292
446600458	480	42	350	319	00006129 RIGHTS OF WAY	9	328	9	337	9	346
446600465	480	42	6,657	6,075	00006130 RIGHTS OF WAY	166	6,241	166	6,407	166	6,574
446600885	480	42	2,200	2,007	00006171 RIGHTS OF WAY - TRANSMISSI	55	2,062	55	2,117	55	2,172
446601277	480	42	83,426	76,126	00006240 RIGHTS OF WAY	2,086	78,212	2,086	80,298	2,086	82,383
446601319	480	42	17,889	16,324	00006249 RIGHTS OF WAY-TRANSMISSION	447	16,771	447	17,218	447	17,665
446600472	480	54	1,206	1,070	00006131 RIGHTS OF WAY	30	1,100	30	1,131	30	1,161
446602016	480	54	1,520	1,349	00006388 RIGHTS OF WAY - TRANSMISSI	38	1,387	38	1,425	38	1,463
446599940	480	66	11,460	9,884	00006038 RIGHTS OF WAY	287	10,171	287	10,457	287	10,744
446600892	480	66	460	397	00006172 RIGHTS OF WAY - TRANSMISSI	11	408	11	420	11	431
446596687	480	78	43,101	36,097	00005709 RIGHTS OF WAY - TRANSMISSI	1,078	37,174	1,078	38,252	1,078	39,329
446598058	480	78	1,552	1,300	00005753 RIGHTS OF WAY-TRANSMISSION	39	1,339	39	1,378	39	1,416
446599293	480	78	25,436	21,303	00005947 RIGHTS OF WAY	636	21,939	636	22,574	636	23,210
446600479	480	78	19,132	16,023	00006132 RIGHTS OF WAY	478	16,501	478	16,980	478	17,458
446601011	480	78	30,002	25,126	00006201 RIGHTS OF WAY - TRANSMISSI	750	25,876	750	26,626	750	27,376
446601298	480	78	1,133	949	00006245 RIGHTS OF WAY-TRANSMISSION	28	977	28	1,006	28	1,034
446601438	480	78	1,450	1,214	00006273 RIGHTS OF WAY-TRANSMISSION	36	1,251	36	1,287	36	1,323
446601326	480	90	755,116	613,532	00006250 RIGHTS OF WAY-TRANSMISSION	18,878	632,410	18,878	651,288	18,878	670,165
446596729	480	102	10,875	8,564	00005724 RIGHTS OF WAY	272	8,836	272	9,108	272	9,380
446598499	480	102	10,875	8,564	00005819 RIGHTS OF WAY	272	8,836	272	9,108	272	9,380
446598506	480	102	10,875	8,564	00005820 RIGHTS OF WAY	272	8,836	272	9,108	272	9,380
446598513	480	102	10,875	8,564	00005821 RIGHTS OF WAY	272	8,836	272	9,108	272	9,380
446598985	480	102	214,001	168,526	00005864 RIGHTS OF WAY-TRANSMISSION	5,350	173,876	5,350	179,226	5,350	184,576
446600486	480	102	5,718	4,503	00006133 RIGHTS OF WAY	143	4,646	143	4,789	143	4,932
446599006	480	114	5,920	4,514	00005867 RIGHTS OF WAY-TRANSMISSION	148	4,662	148	4,810	148	4,958
446599174	480	114	1	1	00005906 RIGHTS OF WAY TRANSMISSION	0	1	0	1	0	1
446599181	480	114	21,000	16,013	00005910 RIGHTS OF WAY-TRANSMISSION	525	16,538	525	17,063	525	17,588
446599013	480	126	5,850	4,314	00005868 RIGHTS OF WAY-	146	4,461	146	4,607	146	4,753
446599041	480	126	39,336	29,011	00005872 RIGHTS OF WAY	983	29,994	983	30,977	983	31,961
446599223	480	126	1,500	1,106	00005937 RIGHTS OF WAY-	38	1,144	38	1,181	38	1,219
446601722	480	126	1,236	911	00006290 RIGHTS OF WAY-TRANSMISSION	31	942	31	973	31	1,004
446602135	480	126	29,709	21,910	00006415 RIGHTS OF WAY	743	22,653	743	23,396	743	24,138
446598646	480	138	690	492	00005845 RIGHTS OF WAY-TRANSMISSION	17	509	17	526	17	543
446598957	480	138	15,629	11,135	00005859 RIGHTS OF WAY	391	11,526	391	11,917	391	12,308
446599020	480	138	153,452	109,334	00005869 RIGHTS OF WAY-TRANSMISSION	3,836	113,170	3,836	117,007	3,836	120,843
446599048	480	138	106,116	75,608	00005873 RIGHTS OF WAY-TRANSMISSION	2,653	78,261	2,653	80,914	2,653	83,567

Southern California Gas Company
Amortization Expense and Reserve
For Account 365.29 Transmission Rights-of-Way

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
446599055	480	138	14,011	9,983	00005874 RIGHTS OF WAY	350	10,333	350	10,683	350	11,034
446599069	480	138	70,702	50,375	00005877 RIGHTS OF WAY-TRANSMISSION	1,768	52,143	1,768	53,910	1,768	55,678
446599188	480	138	1	1	00005932 RIGHTS OF WAY	0	1	0	1	0	1
446599209	480	138	512	365	00005935 RIGHTS OF WAY-TRANSMISSION	13	378	13	390	13	403
446601130	480	138	89,586	63,830	00006218 RIGHTS OF WAY TRANSMISSION	2,240	66,069	2,240	68,309	2,240	70,549
446601270	480	138	2,425	1,728	00006239 RIGHTS OF WAY	61	1,788	61	1,849	61	1,910
446601445	480	138	629	448	00006274 RIGHTS OF WAY-TRANSMISSION	16	464	16	479	16	495
446601862	480	138	929	662	00006348 RIGHTS OF WAY - TRANSMISSI	23	685	23	708	23	731
446602142	480	138	397,046	282,896	00006416 RIGHTS OF WAY	9,926	292,822	9,926	302,748	9,926	312,674
446596610	480	150	330	227	00005698 RIGHTS OF WAY TRANSMISSION	8	235	8	243	8	252
446596694	480	150	1,338	920	00005710 RIGHTS OF WAY - TRANSMISSI	33	953	33	987	33	1,020
446596715	480	150	425,071	292,236	00005722 RIGHTS OF WAY	10,627	302,863	10,627	313,490	10,627	324,117
446596722	480	150	26,561	18,261	00005723 RIGHTS OF WAY	664	18,925	664	19,589	664	20,253
446598576	480	150	73,993	50,870	00005835 RIGHTS OF WAY - TRANSMISSI	1,850	52,720	1,850	54,570	1,850	56,420
446599062	480	150	1,297	892	00005875 RIGHTS OF WAY	32	924	32	957	32	989
446599076	480	150	17,713	12,178	00005878 RIGHTS OF WAY	443	12,620	443	13,063	443	13,506
446599090	480	150	78,841	54,203	00005881 RIGHTS OF WAY-TRANS	1,971	56,174	1,971	58,146	1,971	60,117
446601673	480	150	8,263	5,681	00006275 RIGHTS OF WAY-TRANSMISSION	207	5,888	207	6,094	207	6,301
446602107	480	150	6,291	4,325	00006411 RIGHTS OF WAY-MORENO-S.D.	157	4,482	157	4,640	157	4,797
446602128	480	150	6,291	4,325	00006414 RIGHTS OF WAY-MORENO-S.D.	157	4,482	157	4,640	157	4,797
446602149	480	150	159,480	109,642	00006417 RIGHTS OF WAY	3,987	113,629	3,987	117,616	3,987	121,603
446602261	480	150	215,344	148,049	00043984 MAIN (SCG USE ONLY)	5,384	153,432	5,384	158,816	5,384	164,199
446596547	480	162	222,496	147,403	00005678 RIGHTS OF WAY	5,562	152,966	5,562	158,528	5,562	164,091
446598992	480	162	899	595	00005865 RIGHTS OF WAY-TRANSMISSION	22	618	22	640	22	663
446599027	480	162	2,000	1,325	00005870 RIGHTS OF WAY-TRANSMISSION	50	1,375	50	1,425	50	1,475
446599230	480	162	622,208	412,213	00005938 RIGHTS OF WAY-	15,555	427,768	15,555	443,323	15,555	458,878
446601680	480	162	1,947,471	1,290,199	00006276 RIGHTS OF WAY-TRANSMISSION	48,687	1,338,886	48,687	1,387,573	48,687	1,436,260
446601750	480	162	115,528	76,538	00006303 RIGHTS OF WAY TRANSMISSION	2,888	79,426	2,888	82,314	2,888	85,202
446601869	480	162	19,990	13,243	00006349 RIGHTS OF WAY - TRANSMISSI	500	13,743	500	14,243	500	14,742
446602156	480	162	48,277	31,984	00006418 RIGHTS OF WAY	1,207	33,191	1,207	34,397	1,207	35,604
446602268	480	162	150,511	99,713	00043985 MAIN (SCG USE ONLY)	3,763	103,476	3,763	107,239	3,763	111,002
446596470	480	174	8,692	5,541	00005666 RIGHTS OF WAY TRANSMISSION	217	5,759	217	5,976	217	6,193
446596701	480	174	2,249	1,434	00005711 RIGHTS OF WAY - TRANSMISSI	56	1,490	56	1,546	56	1,603
446597988	480	174	17,304	11,031	00005743 RIGHTS OF WAY-TRANSMISSION	433	11,464	433	11,896	433	12,329
446598971	480	174	108,316	69,051	00005861 RIGHTS OF WAY - TRANSMISSI	2,708	71,759	2,708	74,467	2,708	77,175
446598999	480	174	327	208	00005866 RIGHTS OF WAY-TRANSMISSION	8	217	8	225	8	233
446599034	480	174	1,099	701	00005871 RIGHTS OF WAY-TRANSMISSION	27	728	27	756	27	783
446599083	480	174	73,435	46,815	00005879 RIGHTS OF WAY-TRANSMISSION	1,836	48,651	1,836	50,486	1,836	52,322
446601757	480	174	321,138	204,725	00006308 RIGHTS OF WAY TRANSMISSION	8,028	212,754	8,028	220,782	8,028	228,811
446602275	480	174	68,423	43,620	00043986 MAIN (SCG USE ONLY)	1,711	45,330	1,711	47,041	1,711	48,752
446602664	480	186	(12,379)	(7,582)	00429643 RIGHTS OF WAY - NEWBERRY &	(309)	(7,891)	(309)	(8,201)	(309)	(8,510)
446596554	480	186	769	471	00005679 RIGHTS OF WAY	19	490	19	509	19	528

Southern California Gas Company
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Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
446598639	480	186	51,416	31,492	00005844 RIGHTS OF WAY-TRANSMISSION	1,285	32,777	1,285	34,063	1,285	35,348
446598873	480	186	769	471	00005847 RIGHTS OF WAY TRANSMISSION	19	490	19	509	19	528
446599216	480	186	51,415	31,492	00005936 RIGHTS OF WAY-TRANSMISSION	1,285	32,777	1,285	34,063	1,285	35,348
446599237	480	186	769	471	00005939 RIGHTS OF WAY-	19	490	19	509	19	528
446601116	480	186	52,185	31,963	00006216 RIGHTS OF WAY TRANSMISSION	1,305	33,268	1,305	34,572	1,305	35,877
446601151	480	186	51,415	31,492	00006221 RIGHTS OF WAY-H.B.-S.D.	1,285	32,777	1,285	34,063	1,285	35,348
446601249	480	186	51,415	31,492	00006235 RIGHTS OF WAY-H.B.-S.D.	1,285	32,777	1,285	34,063	1,285	35,348
446601778	480	186	769	471	00006315 RIGHTS OF WAY TRANSMISSION	19	490	19	510	19	529
446601939	480	186	769	471	00006364 RIGHTS OF WAY-TRANSMISSION	19	490	19	510	19	529
446602212	480	186	769	471	00006431 RIGHTS OF WAY-TRANSMISSION	19	490	19	510	19	529
446602247	480	186	361,498	221,418	00043982 RIGHTS OF WAY - TRANSMISSI	9,037	230,455	9,037	239,492	9,037	248,530
446601256	480	198	13,024	7,652	00006236 RIGHTS OF WAY-H.B.-S.D.	326	7,977	326	8,303	326	8,628
446602254	480	198	125,195	73,552	00043983 RIGHTS OF WAY-TRANSMISSION	3,130	76,682	3,130	79,812	3,130	82,942
446602282	480	198	11,859	6,967	00391161 RIGHTS OF WAY	296	7,263	296	7,560	296	7,856
446602324	480	198	5,735	3,369	00428563 RIGHTS OF WAY - NEWBERRY &	143	3,512	143	3,656	143	3,799
446602345	480	198	5,075	2,982	00428856 SCG RIGHTS OF WAY	127	3,108	127	3,235	127	3,362
446602671	480	198	54,306	31,905	00429644 RIGHTS OF WAY - NEWBERRY &	1,358	33,263	1,358	34,620	1,358	35,978
446602692	480	198	7,412	4,354	00429925 RW - BLYTHE & OTHER (75/25	185	4,540	185	4,725	185	4,910
446602331	480	210	58,921	33,143	00428616 RW - NEWBERRY & OTHER	1,473	34,616	1,473	36,089	1,473	37,562
446602650	480	210	449,262	252,710	00429184 RIGHTS OF WAY - NEWBERRY &	11,232	263,942	11,232	275,173	11,232	286,405
446602359	480	224	13,151	7,014	00428978 RIGHTS OF WAY - NEWBERRY &	329	7,343	329	7,671	329	8,000
446602289	480	227	884,655	466,287	00427912 RIGHTS OF WAY - NEWBERRY &	22,116	488,403	22,116	510,519	22,116	532,636
446602296	480	227	17,471	9,209	00428063 RW - NEWBERRY & OTHER	437	9,645	437	10,082	437	10,519
446602338	480	229	1,127,842	589,767	00428813 SCG RIGHTS OF WAY	28,196	617,963	28,196	646,159	28,196	674,355
446602352	480	230	15,291	7,964	00428938 RIGHTS OF WAY - NEWBERRY &	382	8,346	382	8,729	382	9,111
446602713	480	232	8,344	4,311	00430229 RIGHTS OF WAY - NEWBERRY &	209	4,520	209	4,728	209	4,937
446602366	480	242	17,346	8,601	00429183 RIGHTS OF WAY - NEWBERRY &	434	9,035	434	9,468	434	9,902
446602657	480	244	612,185	300,991	00429331 RIGHTS OF WAY - NEWBERRY &	15,305	316,296	15,305	331,600	15,305	346,905
446602678	480	245	10,108	4,949	00429646 RW - BLYTHE & OTHER (75/25	253	5,201	253	5,454	253	5,707
446602685	480	245	52,919	25,908	00429647 RW - NEEDLES & OTHER (70/3	1,323	27,231	1,323	28,554	1,323	29,877
446602734	480	245	12,435	6,088	00430232 RIGHTS OF WAY - (ACCTG.DIV	311	6,399	311	6,710	311	7,021
446602741	480	245	12,435	6,088	00430233 RIGHTS OF WAY - (ACCTG.DIV	311	6,399	311	6,710	311	7,021
446602706	480	246	97,336	47,451	00430207 RIGHTS OF WAY - NEWBERRY &	2,433	49,885	2,433	52,318	2,433	54,752
446602699	480	249	48,043	23,121	00430076 RW - BLYTHE LINE (P2051 50	1,201	24,322	1,201	25,523	1,201	26,724
446602762	480	249	3,350	1,612	00430309 RW - BLYTHE LINE (P2051 50	84	1,696	84	1,780	84	1,863
446602720	480	255	25,694	12,044	00430230 RIGHTS OF WAY	642	12,687	642	13,329	642	13,971
446602727	480	255	856,507	401,488	00430230 RIGHTS OF WAY	21,413	422,901	21,413	444,313	21,413	465,726
446602748	480	256	15,270	7,126	00430307 RIGHTS OF WAY - (ACCTG.DIV	382	7,508	382	7,889	382	8,271
446602755	480	256	10,200	4,760	00430308 RIGHTS OF WAY - (ACCTG.DIV	255	5,015	255	5,270	255	5,525
446602769	480	261	8,712	3,975	00430495 RIGHTS OF WAY - NEWBERRY &	218	4,193	218	4,410	218	4,628
446602783	480	262	64,892	29,472	00430520 RIGHTS OF WAY	1,622	31,094	1,622	32,716	1,622	34,339
446602991	480	273	93,706	40,411	MTA LICENSE CONVERSION FOR LINE# 11	2,343	42,753	2,343	45,096	2,343	47,439

Southern California Gas Company
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Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
446602888	480	276	416,649	177,076	G0136529 OBTAIN NEW PROPERTY RIGHTS	10,416	187,492	10,416	197,908	10,416	208,324
446602881	480	283	51,927	21,312	G0136529 ELK HILLS NPR-1	1,298	22,610	1,298	23,908	1,298	25,206
446603054	480	283	129,263	53,052	RIGHT OF WAY UPGRADE ON 30" TRANSMI	3,232	56,283	3,232	59,515	3,232	62,747
446602790	480	285	14,300	5,809	ALAMEDA CORRIDOR PROJECT	357	6,167	357	6,524	357	6,882
446602853	480	285	5,306	2,156	G0136529 BLM LAND EXCHANGE/COACHELL	133	2,288	133	2,421	133	2,554
446602860	480	285	5,308	2,156	G0136529 BLM LAND EXCHANGE/COACHELL	133	2,289	133	2,422	133	2,554
446602867	480	285	5,306	2,156	G0136529 BLM LAND EXCHANGE/COACHELL	133	2,288	133	2,421	133	2,554
446602874	480	285	44,292	17,994	G0136529 COMET WAY - RIGHT OF WAY U	1,107	19,101	1,107	20,208	1,107	21,316
446602900	480	285	44,292	17,994	G0136529 RIGHT OF WAY UPGRADE	1,107	19,101	1,107	20,208	1,107	21,316
446602907	480	285	91,168	37,037	G0136529 RIGHT OF WAY UPGRADE TRANS	2,279	39,316	2,279	41,595	2,279	43,875
446602914	480	285	34,303	13,936	G01376529 CONVERT EXISTING R.R. XIN	858	14,793	858	15,651	858	16,508
446602949	480	285	32,958	13,389	LAND SURVEY LINE 1026, SAN ONOFRE, M	824	14,213	824	15,037	824	15,861
446602998	480	285	13,770	5,594	OBTAIN EASEMENT FOR LINE 6-52	344	5,938	344	6,282	344	6,627
446603005	480	285	798	324	OBTAIN PROPERTY RIGHTS - INDIO BASE	20	344	20	364	20	384
446603026	480	285	67,035	27,233	PERMANENT RIGHT OF WAY SO NEEDLES W	1,676	28,909	1,676	30,585	1,676	32,261
446603047	480	285	11,693	4,750	R/W EASEMENT F/6" WASTE WATER LINE	292	5,043	292	5,335	292	5,627
446602797	480	286	9,550	3,860	CONDEMNATION F/EASEMENT LINES 404,	239	4,099	239	4,337	239	4,576
446602832	480	288	148,995	59,598	CONVERT CANCELED R/W AGREEMENT TO P	3,725	63,323	3,725	67,048	3,725	70,773
446603033	480	288	1,418	567	PROPERTY RIGHTS UPGRADE FOR LINE 12	35	602	35	638	35	673
446602804	480	289	2,178	867	CONDEMNATION OF LINE 235	54	921	54	976	54	1,030
446602825	480	289	95,404	37,963	CONVERT CANCELED R/W AGREEMENT TO P	2,385	40,348	2,385	42,733	2,385	45,118
446602921	480	292	483	189	INST. 16" HP MAIN L-325 SEPULVEDA G	12	201	12	213	12	225
446602935	480	296	643,422	246,645	KRAMER JUNCTION - LAND RIGHTS PURCH	16,086	262,731	16,086	278,816	16,086	294,902
446602818	480	301	2,531	944	CONVERT CANCELED R/W AGREEMENT TO P	63	1,007	63	1,070	63	1,134
446602928	480	301	1,761	657	KRAMER JUNCTION - LAND PURCHASE	44	701	44	745	44	789
446603040	480	312	12,045	4,216	R/W COSTS F/RPL OF 5.9 MILES OF LN	301	4,517	301	4,818	301	5,119
446602956	480	313	11,368	3,955	LICENSE AGREEMENT: SCG R/W # 34,111-	284	4,239	284	4,523	284	4,807
446602811	480	317	57	19	CONVERT CANCELED R/W AGREEMENT TO P	1	21	1	22	1	24
446603012	480	327	1,190	379	OBTAIN R/W ACCESS LN 1885 ROAD RW-G	30	409	30	439	30	468
446602942	480	341	43,258	12,527	L2000 LAND RIGHTS BTWN HWY71-SNTA F	1,081	13,608	1,081	14,690	1,081	15,771
446602846	480	346	46,174	12,890	G0136529 72371 - CNVRT US FRST SRVC	1,154	14,045	1,154	15,199	1,154	16,353
446603082	480	372	59,984	13,496	UPGRADE EASEMENTS FOR LINE 404 & 40	1,500	14,996	1,500	16,496	1,500	17,995
446603019	480	402	158,289	25,722	PERFECT (CUREMENT) OF R/W EASEMENTS	3,957	29,679	3,957	33,636	3,957	37,594
446603061	480	419	21,294	2,706	ROW: LINE 1026@ CAMINO DER MAR BRIDG	532	3,238	532	3,771	532	4,303
446602984	480	420	747,788	93,474	LINE 800 UPGRADE	18,695	112,168	18,695	130,863	18,695	149,558
446602970	480	421	280,154	34,436	LINE 324 HWY 101-RICE AVE EASEMENT	7,004	41,439	7,004	48,443	7,004	55,447
446602977	480	424	1,491	174	LINE 800 UPGRADE	37	211	37	249	37	286
446602963	480	434	214	20	LINE 324 HWY 101-RICE AVE EASEMENT	5	26	5	31	5	36
446602839	480	438	256	22	DESERT CTR WELL SITE EASEMENT ACQUI	6	29	6	35	6	42

Southern California Gas Company
 Amortization Expense and Reserve
 For Account 365.29 Transmission Rights-of-Way

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @ 1/1/2017	Reserve Balance @ 1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
446603068	480	458	463,797	21,257	Work Order Addition	11,595	32,852	11,595	44,447	11,595	56,042
446603075	480	458	4,812	221	Work Order Addition	120	341	120	461	120	582
Subtotal			16,209,229	8,811,914		404,025	9,119,458	402,819	9,522,277	402,345	9,886,713
Fully Amortized			5,925,014	5,925,014			6,021,495		6,021,495		6,059,403
Total 365.29			22,134,243	14,736,928		404,025	15,140,952	402,819	15,543,771	402,345	15,946,116

FN-WP-115

Southern California Gas Company
Amortization Expense and Reserve
For Account 374.2 Distribution Land Rights

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
446597236	480	6	12	12	00016152 SCG LAND	0	12	-	12	-	12
446597320	480	6	598	591	00016166 MISC DIST RIGHTS OF WAY	7	598	-	598	-	598
446597327	480	18	500	481	00016167 MISC DIST RIGHTS OF WAY	13	494	6	500	-	500
446597390	480	42	1,273	1,161	00016179 CITY OF INDUSTRY BASE R/W	32	1,193	32	1,225	32	1,257
446597397	480	54	1	1	00016180 WILMINGTON PRL R/W	0	1	0	1	0	1
446597243	480	66	676	583	00016153 SCG LAND	17	600	17	617	17	634
446597451	480	66	7,246	6,250	00016190 MISC DIST RIGHTS OF WAY	181	6,431	181	6,612	181	6,794
446597250	480	78	601	503	00016154 SCG LAND	15	518	15	533	15	548
446597271	480	78	5,000	4,188	00016157 EASEMENT FOR DRAINAGE PIPE	125	4,313	125	4,438	125	4,563
446597334	480	78	28,421	23,802	00016169 MISC DIST RIGHTS OF WAY	711	24,513	711	25,223	711	25,934
446597341	480	90	2,500	2,031	00016170 MISC DIST RIGHTS OF WAY	62	2,094	62	2,156	62	2,219
446597678	480	90	1,836	1,491	00415633 SCG LAND	46	1,537	46	1,583	46	1,629
446597348	480	114	5,566	4,244	00016171 MISC DIST RIGHTS OF WAY	139	4,383	139	4,522	139	4,661
446597355	480	126	382,326	281,965	00016172 MISC DIST RIGHTS OF WAY	9,558	291,524	9,558	301,082	9,558	310,640
446597257	480	138	14,989	10,680	00016155 SCG LAND	375	11,054	375	11,429	375	11,804
446597362	480	138	2,042	1,455	00016173 MISC DIST RIGHTS OF WAY	51	1,506	51	1,557	51	1,608
446597369	480	150	118,402	81,401	00016174 MISC DIST RIGHTS OF WAY	2,960	84,361	2,960	87,322	2,960	90,282
446597486	480	150	86,239	59,289	00046961 SCG LAND	2,156	61,445	2,156	63,601	2,156	65,757
446597376	480	174	180,328	114,959	00016175 MISC DIST RIGHTS OF WAY	4,508	119,467	4,508	123,975	4,508	128,483
446597493	480	174	9,062	5,777	00046963 SCG LAND	227	6,004	227	6,230	227	6,457
446597264	480	186	14,297	8,757	00016156 SCG LAND	357	9,114	357	9,472	357	9,829
446597643	480	186	177,675	108,826	00412459 LAND RIGHTS	4,442	113,268	4,442	117,709	4,442	122,151
446597657	480	217	20,884	11,443	00415153 SCG LAND	522	11,965	522	12,487	522	13,009
446597650	480	229	191,937	100,367	00412646 SCG LAND	4,798	105,166	4,798	109,964	4,798	114,763
446597664	480	229	18,574	9,713	00415386 SCG LAND	464	10,177	464	10,642	464	11,106
446597671	480	246	87,965	42,883	00415388 LAND RIGHTS	2,199	45,082	2,199	47,281	2,199	49,481
446597685	480	256	54,058	25,227	00417131 SCG LAND RIGHTS	1,351	26,578	1,351	27,930	1,351	29,281
446597699	480	283	5,388	2,211	ACQUIRE EXCL EASEMENT FOR EXIS	135	2,346	135	2,481	135	2,616
446597720	480	292	0	-	G0137420 ELK HILLS LINE 44	0	0	0	0	0	0
446597732	480	337	109,366	32,582	SPESCOM.EB SCG DIST PIPELINE-PROPER	2,734	35,316	2,734	38,050	2,734	40,785
446597713	480	341	99,731	28,880	EMINENT DOMAIN LINE SL 32-60	2,493	31,374	2,493	33,867	2,493	36,360
446597725	480	410	61,520	8,972	RS RICHMAN/WORKMAN ST	1,538	10,510	1,538	12,048	1,538	13,586
446597692	480	418	25,124	3,245	14300 S. MAIN ST-PROCUREMENT EASEME	628	3,873	628	4,501	628	5,130
446597706	480	456	71,892	3,595	Work Order Addition	1,797	5,392	1,797	7,189	1,797	8,986
Subtotal			1,786,027	987,565		44,643	1,031,598	44,629	1,075,727	44,623	1,120,350
Fully Amortized			1,019,118	1,019,118		-	1,019,728	-	1,020,228	-	1,020,228
Total 389.2			2,805,145	2,006,683		44,643	2,051,326	44,629	2,095,955	44,623	2,140,578

FN-WP-115

Southern California Gas Company
Amortization Expense and Reserve
For Account 389.2 General Plant Land Rights

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
446599586	480	256	7,061	3,295	00430509 LAND RIGHTS	177	3,472	177	3,648	177	3,825
446599591	480	278	9,909	4,170	G0138920 R/W FOR L-1005 & ACCESS RO	248	4,418	248	4,665	248	4,913
446599596	480	253	57,179	27,041	SCG LAND	1,429	28,470	1,429	29,900	1,429	31,329
Subtotal			74,149	34,506		1,854	36,360	1,854	38,214	1,854	40,067
Fully Amortized			151	151		-	151	-	151	-	151
Total 389.2			74,300	34,657		1,854	36,511	1,854	38,364	1,854	40,218

FN-WP-115

Southern California Gas Company
Software
Summary of Amortization Expense and Reserves
(Thousands of Dollars)

Line No.	Description	2016 Recorded (2016\$)	2017 FY (2017\$)	2018 FY (2018\$)	2019 TY (2019\$)
<u>Amortization Expense</u>					
1	391.3 2-4 year SW	\$ 7,547	\$ 7,264	\$ 4,927	\$ 0
2	391.35 & 391.4 5-8 year SW	50,852	65,328	76,259	95,925
3	391.5 9-12 year SW	37,778	37,891	38,000	37,615
4	391.55 15-year SW	384	384	384	384
5	391.6 20-year SW	0	0	0	0
6	Total Amortization Expense	<u>\$ 96,561</u>	<u>\$ 110,867</u>	<u>\$ 119,570</u>	<u>\$ 133,924</u>
<u>Amortization Reserve</u>					
7	391.3 2-4 year SW	<i>FN-WP-99</i> \$ 31,797	<i>FN-WP-99</i> \$ 39,061	<i>FN-WP-100</i> \$ 43,988	<i>FN-WP-101</i> \$ 43,988
8	391.35 & 391.4 5-8 year SW	<i>FN-WP-102</i> 166,655	<i>FN-WP-102</i> 231,983	<i>FN-WP-103</i> 308,242	<i>FN-WP-104</i> 404,167
9	391.5 9-12 year SW	<i>FN-WP-105</i> 174,027	<i>FN-WP-105</i> 211,918	<i>FN-WP-106</i> 249,918	<i>FN-WP-107</i> 287,534
10	391.55 15-year SW	<i>FN-WP-108</i> 74,908	<i>FN-WP-108</i> 75,292	<i>FN-WP-109</i> 75,676	<i>FN-WP-110</i> 76,061
11	391.6 20-year SW	<i>FN-WP-111</i> 65,397	<i>FN-WP-111</i> 65,397	<i>FN-WP-112</i> 65,397	<i>FN-WP-113</i> 65,397
12	Total Amortization Reserve	<u>\$ 512,783</u>	<u>\$ 623,651</u>	<u>\$ 743,221</u>	<u>\$ 877,145</u>

Workpapers Software Amortization Expense and Reserves

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.30 2-4 Years Software (3-Year Average Service Life)

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
439670449	36	11	1,014,315	704,385	SA: EXCHANGE UPGRADE SG41 SW	309,930	1,014,315	-	1,014,315	-	1,014,315
439670468	36	11	1,308,799	908,888	SA: SCCM - SW (CAP)	399,911	1,308,799	-	1,308,799	-	1,308,799
431362920	36	12	522,050	348,034	EDRP - SW PHASE 1 SG05	174,017	522,050	-	522,050	-	522,050
431362929	36	12	40,008	26,672	EDRP - SW PHASE 1 CAP SG41	13,336	40,008	-	40,008	-	40,008
443216961	36	19	332,052	156,802	EDRP - SW PHASE 2 SG05	110,684	267,487	64,566	332,052	-	332,052
431386444	36	21	5,105,000	2,127,083	3DPM WORK ORDER SKETCH PHAS	1,701,667	3,828,750	1,276,250	5,105,000	-	5,105,000
455271448	36	21	11,619,819	4,841,591	SA: MICROSOFT LICENSIN	3,873,273	8,714,864	2,904,955	11,619,819	-	11,619,819
438138508	36	24	2,776	925	3DPM WORK ORDER SKETCG SW RP	925	1,851	925	2,776	-	2,776
438138499	36	24	2,041,070	681,165	3DPM WORK ORDER SKETCHING S	679,953	1,361,117	679,953	2,041,070	-	2,041,070
Subtotal			21,985,890	9,795,546		7,263,695	14,174,069	4,926,649	-	-	-
Fully Amortized			22,001,707	22,001,707			24,886,879		43,987,597		43,987,597
Total Before Additions			43,987,597	31,797,253		7,263,695	39,060,948	4,926,649	43,987,597	-	43,987,597
Additions FY 2017			-	-		-	-	-	-	-	-
Additions FY 2018			-	-		-	-	-	-	-	-
Additions FY 2019			-	-		-	-	-	-	-	-
Total Additions			-	-		-	-	-	-	-	-
TOTAL 391.30			43,987,597	31,797,253		7,263,695	39,060,948	4,926,649	43,987,597	-	43,987,597

FN-WP-99-101

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.35 and 391.4 5-8 Year Software (5-Year and 6-Year Average Service Life)

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
1151031	60	8	17,555,852	15,106,386	AMI- SAP APPL DEVELOPMENT (S	2,449,466	17,555,852	-	17,555,852	-	17,555,852
249526108	60	8	94,053	80,931	AMI- SAP APPL DEVELOPMENT (S	13,123	94,053	-	94,053	-	94,053
1151032	60	9	3,058,046	2,613,378	AMI- PACER SOFTWARE	444,668	3,058,046	-	3,058,046	-	3,058,046
1151033	60	9	7,434,158	6,282,472	AMI- HEAD-END APPL SOFTWARE	1,151,686	7,434,158	-	7,434,158	-	7,434,158
1151034	60	9	4,214,457	3,555,290	AMI- IT (CIS) SOFTWARE	659,167	4,214,457	-	4,214,457	-	4,214,457
1151035	60	9	1,969,602	1,661,544	AMI- IT DATA WAREHOUSE SOFT	308,058	1,969,602	-	1,969,602	-	1,969,602
1151036	60	9	10,711,842	9,059,696	AMI- IT MDMS- SOFTWARE	1,652,146	10,711,842	-	10,711,842	-	10,711,842
249526054	60	9	176,318	148,741	AMI- HEAD-END APPL SOFTWARE	27,577	176,318	-	176,318	-	176,318
249526072	60	9	154,704	130,508	AMI- IT (CIS) SOFTWARE	24,197	154,704	-	154,704	-	154,704
249526081	60	9	91,661	77,325	AMI- PACER SOFTWARE	14,336	91,661	-	91,661	-	91,661
249526133	60	9	33,892	28,591	AMI- IT DATA WAREHOUSE SOFT	5,301	33,892	-	33,892	-	33,892
249526151	60	9	124,106	104,695	AMI- IT MDMS- SOFTWARE	19,411	124,106	-	124,106	-	124,106
454466023	60	9	97,918	82,603	AMI - ENERGY PRISM INTEGRATIO	15,315	97,918	-	97,918	-	97,918
454466032	60	9	3,679,671	3,104,148	AMI - ENERGY PRISM INTEGRATIO	575,523	3,679,671	-	3,679,671	-	3,679,671
341959610	60	10	99,240	82,700	Work Order Addition	16,540	99,240	-	99,240	-	99,240
341959617	60	10	158,689	132,240	Work Order Addition	26,448	158,689	-	158,689	-	158,689
341959624	60	10	141,897	118,248	Work Order Addition	23,650	141,897	-	141,897	-	141,897
249526099	60	12	4,353	3,455	AMI- SAP APPL DEVELOPMENT (S	899	4,353	-	4,353	-	4,353
1152325	60	14	344,502	261,999	AMI- SAP APPL DEVELOPMENT (S	70,717	332,716	11,786	344,502	-	344,502
1152326	60	14	3,264,555	2,482,743	AMI- IT (CIS) SOFTWARE	670,125	3,152,868	111,688	3,264,555	-	3,264,555
1152327	60	14	1,638,494	1,246,099	AMI- IT DATA WAREHOUSE SOFT	336,339	1,582,438	56,056	1,638,494	-	1,638,494
249526063	60	14	56,122	42,682	AMI- IT (CIS) SOFTWARE	11,520	54,202	1,920	56,122	-	56,122
249526124	60	14	31,814	24,195	AMI- IT DATA WAREHOUSE SOFT	6,531	30,726	1,088	31,814	-	31,814
244581348	60	17	3,061,523	2,178,779	AMI- IT MDMS- SOFTWARE	623,113	2,801,892	259,631	3,061,523	-	3,061,523
454466005	60	17	1,587,787	1,129,786	AMI - ENERGYPRISM INTEGRATIO	323,295	1,453,081	134,706	1,587,787	-	1,587,787
454466014	60	17	28,081	19,981	AMI - ENERGYPRISM INTEGRATIO	5,718	25,699	2,382	28,081	-	28,081
244581279	60	21	2,815,713	1,822,294	AMI- HEAD-END APPL SOFTWARE	567,668	2,389,962	425,751	2,815,713	-	2,815,713
249526142	60	22	19,497	12,304	AMI-IT MDMS- SOFTWARE	3,923	16,227	3,270	19,497	-	19,497
1155245	60	23	949,850	584,266	AMI- PACER SOFTWARE	190,739	775,006	174,844	949,850	-	949,850
1155249	60	23	877,405	539,704	(PH1: NONPBOP) AMI - CLICK SOFT	176,192	715,896	161,509	877,405	-	877,405
249526027	60	23	8,832	5,432	(PH1: PBOP) AMI - CLICK SOFTWARE	1,774	7,206	1,626	8,832	-	8,832
249526090	60	23	29,370	18,066	AMI- PACER SOFTWARE - PBOP	5,898	23,964	5,406	29,370	-	29,370
1156354	60	24	622,884	378,655	AMI-ELEC DATA INFO EXCH ENHA	122,115	500,769	122,115	622,884	-	622,884
296628881	60	25	247,012	144,090	Work Order Addition	49,402	193,493	49,402	242,895	4,117	247,012
341959640	60	27	2,094,230	1,151,826	AMI-ENERGYPRISM INTEGRATIO	418,846	1,570,672	418,846	1,989,518	104,711	2,094,230
341959651	60	27	3,905	2,148	AMI-ENERGYPRISM INTEGRATIO	781	2,929	781	3,710	195	3,905
343878440	60	33	1,428,070	642,631	Work Order Addition	285,614	928,245	285,614	1,213,859	214,210	1,428,070
343878606	60	33	22,180	9,981	Work Order Addition	4,436	14,417	4,436	18,853	3,327	22,180
343878611	60	33	57,590	25,915	Work Order Addition	11,518	37,433	11,518	48,951	8,638	57,590
347759963	60	33	921,725	414,776	Work Order Addition	184,345	599,121	184,345	783,466	138,259	921,725
348069100	60	33	1,057,845	476,030	Work Order Addition	211,569	687,599	211,569	899,168	158,677	1,057,845
348069128	60	33	1,147,268	516,270	Work Order Addition	229,454	745,724	229,454	975,177	172,090	1,147,268
353560654	60	33	3,656,514	1,645,431	Work Order Addition	731,303	2,376,734	731,303	3,108,037	548,477	3,656,514
353560659	60	33	58,160	26,172	Work Order Addition	11,632	37,804	11,632	49,436	8,724	58,160

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.35 and 391.4 5-8 Year Software (5-Year and 6-Year Average Service Life)

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
						Accrual @FY 12/31/2017	Reserve @FY 12/31/2017	Accrual @FY 12/31/2018	Reserve @FY 12/31/2018	Accrual @TY 12/31/2019	Reserve @TY 12/31/2019
373712770	60	38	83,751	30,709	(PH: NONPBOP) AMI- PACER SOFT	16,750	47,459	16,750	64,209	16,750	80,960
373712773	60	38	375,384	137,641	(PH: NONPBOP) AMI- HEAD-END AP	75,077	212,718	75,077	287,794	75,077	362,871
373712776	60	38	921,476	337,874	(PH: NONPBOP) AMI- IT (CIS) SOFT	184,295	522,170	184,295	706,465	184,295	890,760
373712782	60	38	477,185	174,968	(PH: NONPBOP) AMI-IT DATAWARE	95,437	270,405	95,437	365,842	95,437	461,279
373712785	60	38	651,767	238,981	(PH: NONPBOP) AMI-IT MDMS- SOF	130,353	369,335	130,353	499,688	130,353	630,041
373712797	60	38	917,262	336,329	(PH: NONPBOP) AMI - CLICK SOFT	183,452	519,782	183,452	703,234	183,452	886,687
373712800	60	38	8,524	3,126	(PH: SD REC) AMI- PACER SOFTW	1,705	4,831	1,705	6,535	1,705	8,240
373712803	60	38	19,996	7,332	(PH: SD REC) AMI- HEAD-END APPL	3,999	11,331	3,999	15,330	3,999	19,330
373712806	60	38	21,732	7,968	(PH: SD REC) AMI- CIS SOFTWARE	4,346	12,315	4,346	16,661	4,346	21,008
373712812	60	38	44,861	16,449	(PH: SD REC) AMI-IT DATA WAREH	8,972	25,421	8,972	34,393	8,972	43,365
373712815	60	38	31,615	11,592	(PH: SD REC) AMI-IT (MDMS)- SOFT	6,323	17,915	6,323	24,238	6,323	30,561
373712824	60	38	30,692	11,254	(PH: SD REC) AMI - CLICK SOFTWA	6,138	17,392	6,138	23,531	6,138	29,669
430597485	60	38	658,527	241,460	Work Order Addition	131,705	373,165	131,705	504,871	131,705	636,576
456691509	60	40	849,431	283,144	Work Order Addition	169,886	453,030	169,886	622,916	169,886	792,802
421714219	60	42	208,155	62,447	(PH: NONPBOP) AMI- PACER SOFT	41,631	104,078	41,631	145,709	41,631	187,340
421714222	60	42	261,005	78,302	(PH: NONPBOP) AMI- HEAD-END AP	52,201	130,503	52,201	182,704	52,201	234,905
421714225	60	42	727,224	218,167	(PH: NONPBOP) AMI- IT (CIS) SOFT	145,445	363,612	145,445	509,057	145,445	654,502
421714228	60	42	182,368	54,710	(PH: NONPBOP) AMI- IT MDMS- SOF	36,474	91,184	36,474	127,658	36,474	164,132
421714231	60	42	284,305	85,292	(PH: NONPBOP) AMI - CLICK SOF	56,861	142,153	56,861	199,013	56,861	255,874
428829786	60	42	142,324	42,697	(PH: NONPBOP) AMI-IT DATAWARE	28,465	71,162	28,465	99,627	28,465	128,091
428829789	60	42	7,749	2,325	(PH: SD REC) AMI- PACER SOFTWA	1,550	3,874	1,550	5,424	1,550	6,974
428829792	60	42	10,453	3,136	(PH: SD REC) AMI- HEAD-END APPL	2,091	5,227	2,091	7,317	2,091	9,408
428829795	60	42	9,079	2,724	(PH: SD REC) AMI- CIS SOFTWARE	1,816	4,539	1,816	6,355	1,816	8,171
428829798	60	42	9,096	2,729	(PH: SD REC) AMI-IT DATA WAREH	1,819	4,548	1,819	6,367	1,819	8,186
428829801	60	42	11,760	3,528	(PH: SD REC) AMI-IT (MDMS)- SOFT	2,352	5,880	2,352	8,232	2,352	10,584
439671465	60	47	81,241	17,602	Work Order Addition	16,248	33,851	16,248	50,099	16,248	66,347
439671468	60	47	1,168,156	253,101	Work Order Addition	233,631	486,732	233,631	720,363	233,631	953,994
439671471	60	47	412,649	89,407	Work Order Addition	82,530	171,937	82,530	254,467	82,530	336,997
439671510	60	47	139,810	30,292	Work Order Addition	27,962	58,254	27,962	86,216	27,962	114,178
439671513	60	47	474,189	102,741	Work Order Addition	94,838	197,579	94,838	292,416	94,838	387,254
439671552	60	47	120,235	26,051	Work Order Addition	24,047	50,098	24,047	74,145	24,047	98,192
439671627	60	47	45	10	Work Order Addition	9	19	9	28	9	37
439671630	60	47	4,400	953	Work Order Addition	880	1,833	880	2,714	880	3,594
439671633	60	47	1,557	337	Work Order Addition	311	649	311	960	311	1,271
439671672	60	47	7,432	1,610	Work Order Addition	1,486	3,097	1,486	4,583	1,486	6,070
439671675	60	47	6,090	1,320	Work Order Addition	1,218	2,538	1,218	3,756	1,218	4,974
439671678	60	47	6,825	1,479	Work Order Addition	1,365	2,844	1,365	4,209	1,365	5,574
436244797	60	48	-	66,831	AMI- SOFTWARE IN TECO AS OF N	(66,831)	-	-	-	-	-
436244805	60	48	287,172	57,434	AM PARTIAL NOP - OPT OUT (AM C	57,434	114,869	57,434	172,303	57,434	229,738
448752954	60	53	402,701	46,982	Work Order Addition	80,540	127,522	80,540	208,062	80,540	288,603
448752957	60	53	692,377	80,777	Work Order Addition	138,475	219,253	138,475	357,728	138,475	496,204
448752984	60	53	101,004	11,784	Work Order Addition	20,201	31,985	20,201	52,185	20,201	72,386
448752987	60	53	232,511	27,126	Work Order Addition	46,502	73,628	46,502	120,130	46,502	166,633
448752990	60	53	102,394	11,946	Work Order Addition	20,479	32,425	20,479	52,904	20,479	73,382

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.35 and 391.4 5-8 Year Software (5-Year and 6-Year Average Service Life)

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @ 1/1/2017	Reserve Balance @ 1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
448753026	60	53	36,044	4,205	Work Order Addition	7,209	11,414	7,209	18,623	7,209	25,832
448753101	60	53	5,360	625	Work Order Addition	1,072	1,697	1,072	2,769	1,072	3,841
448753104	60	53	1,831	214	Work Order Addition	366	580	366	946	366	1,312
448753107	60	53	677	79	Work Order Addition	135	214	135	350	135	485
448753110	60	53	7,452	869	Work Order Addition	1,490	2,360	1,490	3,850	1,490	5,341
448753113	60	53	3	0	Work Order Addition	1	1	1	2	1	2
448753152	60	53	8,417	982	Work Order Addition	1,683	2,665	1,683	4,349	1,683	6,032
462545396	60	59	969,624	-	AMI- NONCORE IT DEV	210,085	210,085	193,925	404,010	193,925	597,935
1149700	72	6	501,713	459,048	SA: JDK/WLS/WLP UPGRADE SOFT	42,665	501,713	-	501,713	-	501,713
1149737	72	11	624,638	527,747	SA: SQL SW (CAP)	96,891	624,638	-	624,638	-	624,638
1149988	72	11	1,052,897	889,577	SA: CITRIX 6 - SW	163,320	1,052,897	-	1,052,897	-	1,052,897
1150388	72	13	701,931	573,478	ICE OPEX - HIGH BILL ANALYZER	118,572	692,050	9,881	701,931	-	701,931
1150513	72	13	44,565	36,410	SA: CITRIX 6 - SW	7,528	43,938	627	44,565	-	44,565
1150554	72	13	625	511	SA: SQL SW (CAP)	106	617	9	625	-	625
1150380	72	14	2,151,581	1,727,903	SA: SHAREPOINT 2010 - SOFTWARE	363,153	2,091,056	60,525	2,151,581	-	2,151,581
1150389	72	14	964,360	774,464	SA: 2011 ENTERPRISE FORENSICS -	162,769	937,232	27,128	964,360	-	964,360
1150390	72	14	802,580	644,750	SA: FSDGM - SW (CAP)	135,283	780,033	22,547	802,580	-	802,580
1150377	72	15	884,983	698,416	SA: CLICK MOBILE TIME REPORTI	149,254	847,669	37,313	884,983	-	884,983
1150378	72	15	1,031,713	814,213	FAR PHASE 1	174,000	988,213	43,500	1,031,713	-	1,031,713
1150778	72	15	4,149,354	3,274,610	FORECASTING & SCHEDULING SW	699,795	3,974,405	174,949	4,149,354	-	4,149,354
1150381	72	17	1,157,978	881,720	SA: BUSINESS OBJECTS BI PACKAG	195,006	1,076,726	81,252	1,157,978	-	1,157,978
1150382	72	17	584,583	445,120	SCG EXECUTIVE LEADERSHIP DAS	98,445	543,564	41,019	584,583	-	584,583
1150900	72	17	2,747,039	2,091,681	SA: S2P - A/P IMAGING SOFTWARE	462,606	2,554,287	192,753	2,747,039	-	2,747,039
1151010	72	19	1,050,994	771,146	SA: W7U-WEB APP REMED - IE8 PH	176,746	947,892	103,102	1,050,994	-	1,050,994
1150383	72	21	1,335,221	942,770	FAR UPGRADE SO CAL GAS LABOR	224,258	1,167,028	168,193	1,335,221	-	1,335,221
1150385	72	21	1,104,591	779,927	SA: OSD RELEASE 1 SW (CAP)	185,522	965,450	139,142	1,104,591	-	1,104,591
1150387	72	21	645,054	455,458	SA: OSD SCG LABOR	108,340	563,799	81,255	645,054	-	645,054
1150379	72	22	504,438	349,206	FAR PHASE 2	84,672	433,878	70,560	504,438	-	504,438
1150384	72	23	356,008	241,540	EBI MOU FIRESTORM REPORTING	59,722	301,262	54,745	356,008	-	356,008
1151191	72	23	2,522,828	1,711,659	SA: S2P - THIRD PARTY PORTAL SO	423,218	2,134,877	387,950	2,522,828	-	2,522,828
1152425	72	24	102,347	68,028	SA: W7U-WEB APP REMED - IE8 PH	17,160	85,188	17,160	102,347	-	102,347
1152428	72	24	119,843	79,657	SA: S2P - THIRD PARTY PORTAL SO	20,093	99,750	20,093	119,843	-	119,843
1152586	72	24	1,188,701	829,561	GDA - SW (CAP)	179,570	1,009,131	179,570	1,188,701	-	1,188,701
1152621	72	24	1,352,211	898,786	SA: OPEX BUSINESS INTELLIGENC	226,712	1,125,498	226,712	1,352,211	-	1,352,211
1152426	72	25	174,506	113,585	FAR PHASE 3 (SW) SG41 ORDER	29,242	142,827	29,242	172,069	2,437	174,506
1152657	72	26	299,598	190,882	ICE SELF SERVICE IVR P3 - OPEX S	50,177	241,059	50,177	291,236	8,363	299,598
1153779	72	28	1,074,439	665,754	SA: GRC SUPER USER PROVISIONI	175,151	840,905	175,151	1,016,056	58,384	1,074,439
1153869	72	28	1,376,411	839,070	SA: SHAREPOINT PHASE 2 -SW SG4	230,289	1,069,359	230,289	1,299,648	76,763	1,376,411
1153870	72	28	594,300	362,290	SA: OSD RELEASE 3 SW (CAP)	99,433	461,723	99,433	561,155	33,144	594,300
1154931	72	30	961,127	559,490	SA: EOC SW REPLACE - IMS - SW P	160,655	720,145	160,655	880,799	80,327	961,127
1154933	72	30	78,605	45,758	SA: W7U - WINDOW 7 APP REMED P	13,139	58,896	13,139	72,035	6,569	78,605
293624797	72	30	2,151,991	1,236,656	SA: EBI-HR	366,134	1,602,790	366,134	1,968,924	183,067	2,151,991
341959349	72	30	395,458	230,684	Work Order Addition	65,910	296,593	65,910	362,503	32,955	395,458
296628861	72	31	148,909	84,771	Work Order Addition	24,828	109,598	24,828	134,426	14,483	148,909

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Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @ 1/1/2017	Reserve Balance @ 1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
296626870	72	33	220,331	119,346	Work Order Addition	36,722	156,068	36,722	192,790	27,541	220,331
1155047	72	34	1,184,586	636,641	CPC RELEASE 1 SG41 CAP	193,392	830,033	193,392	1,023,425	161,160	1,184,586
1155071	72	34	246,670	129,927	SA: SHAREPOINT PHASE 3 -SW SGO	41,204	171,130	41,204	212,334	34,336	246,670
278452832	72	34	186,347	98,350	Work Order Addition	31,058	129,408	31,058	160,466	25,882	186,347
278452848	72	34	1,214,261	640,860	Work Order Addition	202,377	843,237	202,377	1,045,614	168,647	1,214,261
1155238	72	35	25,266	12,974	PACER MDT REFRESH PROJECT-SG	4,214	17,189	4,214	21,403	3,863	25,266
1155244	72	35	487,849	250,517	PACER MDT REFRESH PROJECT PH	81,371	331,888	81,371	413,259	74,590	487,849
1156364	72	36	806,653	403,173	CC&O - RELEASE 1 SW SG41 CAP	134,494	537,666	134,494	672,160	134,494	806,653
355040839	72	36	189,741	94,870	Work Order Addition	31,623	126,494	31,623	158,117	31,623	189,741
428661587	72	36	10,163	5,131	Work Order Addition	1,677	6,808	1,677	8,486	1,677	10,163
428661592	72	36	744,516	376,183	Work Order Addition	122,778	498,961	122,778	621,738	122,778	744,516
439670433	72	36	93,056	46,528	Work Order Addition	15,509	62,038	15,509	77,547	15,509	93,056
431362903	72	37	630,709	306,594	Work Order Addition	105,118	411,712	105,118	516,831	105,118	621,949
443377253	72	37	583,940	277,526	Work Order Addition	99,378	376,903	99,378	476,281	99,378	575,659
439670553	72	38	309,171	145,997	Work Order Addition	51,528	197,526	51,528	249,054	51,528	300,583
430158003	72	40	2,453,553	1,090,468	Work Order Addition	408,925	1,499,393	408,925	1,908,319	408,925	2,317,244
430158016	72	40	1,748,484	777,104	Work Order Addition	291,414	1,068,518	291,414	1,359,932	291,414	1,651,346
431362846	72	40	2,032,581	903,360	Work Order Addition	338,766	1,242,126	338,766	1,580,892	338,766	1,919,659
441526671	72	40	1,964	873	Work Order Addition	327	1,200	327	1,528	327	1,855
441526703	72	40	2,368,199	1,055,335	Work Order Addition	393,859	1,449,194	393,859	1,843,053	393,859	2,236,913
431362855	72	41	122,710	52,833	Work Order Addition	20,452	73,285	20,452	93,737	20,452	114,188
431362866	72	41	1,865,385	803,152	Work Order Addition	310,898	1,114,050	310,898	1,424,947	310,898	1,735,845
439670231	72	42	2,333,266	972,194	Work Order Addition	388,878	1,361,072	388,878	1,749,950	388,878	2,138,827
439670247	72	42	1,508,493	628,539	Work Order Addition	251,415	879,954	251,415	1,131,369	251,415	1,382,785
439670258	72	42	2,104,749	876,979	Work Order Addition	350,791	1,227,770	350,791	1,578,561	350,791	1,929,353
439670279	72	42	2,523,881	1,051,617	Work Order Addition	420,647	1,472,264	420,647	1,892,911	420,647	2,313,558
430158068	72	43	763,678	307,592	Work Order Addition	127,280	434,872	127,280	562,152	127,280	689,431
430157947	72	45	4,459,478	1,672,304	Work Order Addition	743,246	2,415,551	743,246	3,158,797	743,246	3,902,044
430157968	72	45	585,832	219,687	Work Order Addition	97,639	317,326	97,639	414,964	97,639	512,603
431362819	72	45	1,223,380	458,767	Work Order Addition	203,897	662,664	203,897	866,561	203,897	1,070,457
434526576	72	45	18,289	6,858	Work Order Addition	3,048	9,906	3,048	12,955	3,048	16,003
434526587	72	45	2,465,352	924,507	Work Order Addition	410,892	1,335,399	410,892	1,746,291	410,892	2,157,183
439670438	72	45	313,485	117,557	Work Order Addition	52,248	169,805	52,248	222,052	52,248	274,300
441526714	72	45	745,638	279,614	Work Order Addition	124,273	403,887	124,273	528,160	124,273	652,433
314795672	72	46	1,031,550	372,515	Work Order Addition	171,922	544,437	171,922	716,359	171,922	888,281
314795675	72	46	341,866	123,327	Work Order Addition	57,010	180,337	57,010	237,348	57,010	294,358
430158036	72	46	2,391	863	Work Order Addition	398	1,262	398	1,660	398	2,059
430158041	72	46	1,308,371	472,467	Work Order Addition	218,062	690,529	218,062	908,591	218,062	1,126,653
431362913	72	46	581,280	210,481	Work Order Addition	96,730	307,212	96,730	403,942	96,730	500,672
455271199	72	46	179,606	64,858	COLLECT OPTIMIZTN PH2 REL1	29,934	94,792	29,934	124,726	29,934	154,660
441526798	72	47	927,669	322,107	Work Order Addition	154,611	476,719	154,611	631,330	154,611	785,942
441526807	72	47	6,026	2,092	Work Order Addition	1,004	3,097	1,004	4,101	1,004	5,106
314795684	72	48	4,172	1,391	Work Order Addition	695	2,086	695	2,781	695	3,477
431362839	72	48	1,460,072	534,167	Work Order Addition	231,476	765,643	231,476	997,119	231,476	1,228,596

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439670224	72	48	3,057,817	1,019,272	Work Order Addition	509,636	1,528,909	509,636	2,038,545	509,636	2,548,181
439670240	72	48	87,578	29,193	Work Order Addition	14,596	43,789	14,596	58,385	14,596	72,981
439670560	72	48	702,080	234,027	Work Order Addition	117,013	351,040	117,013	468,053	117,013	585,066
441526676	72	48	17,301	5,767	Work Order Addition	2,884	8,650	2,884	11,534	2,884	14,418
441526725	72	48	679,009	226,336	Work Order Addition	113,168	339,505	113,168	452,673	113,168	565,841
439670684	72	50	130,547	39,889	Work Order Addition	21,758	61,647	21,758	83,405	21,758	105,163
439670689	72	50	10,944	3,344	Work Order Addition	1,824	5,168	1,824	6,992	1,824	8,816
439670499	72	51	113,410	33,078	Work Order Addition	18,902	51,980	18,902	70,881	18,902	89,783
439670504	72	51	49,599	14,466	Work Order Addition	8,267	22,733	8,267	30,999	8,267	39,266
439670509	72	51	1,528,045	461,012	Work Order Addition	251,067	712,079	251,067	963,145	251,067	1,214,212
439670514	72	51	1,382,208	403,144	Work Order Addition	230,368	633,512	230,368	863,880	230,368	1,094,248
439670520	72	51	4,188	1,221	Work Order Addition	698	1,919	698	2,617	698	3,315
439670569	72	51	81,768	23,849	Work Order Addition	13,628	37,477	13,628	51,105	13,628	64,733
441526775	72	51	1,408,203	410,726	Work Order Addition	234,700	645,426	234,700	880,127	234,700	1,114,827
441526780	72	51	202,891	59,177	Work Order Addition	33,815	92,992	33,815	126,807	33,815	160,622
441526698	72	52	11,088	3,080	Work Order Addition	1,848	4,928	1,848	6,776	1,848	8,624
441526732	72	52	689,903	192,214	Work Order Addition	114,851	307,066	114,851	421,917	114,851	536,768
443216949	72	52	1,807,429	502,064	Work Order Addition	301,238	803,302	301,238	1,104,540	301,238	1,405,778
443216956	72	52	52,482	14,578	Work Order Addition	8,747	23,325	8,747	32,072	8,747	40,819
428661738	72	53	60,066	15,869	Work Order Addition	10,007	25,876	10,007	35,883	10,007	45,890
438933255	72	53	305,380	74,941	Work Order Addition	52,175	127,116	52,175	179,291	52,175	231,466
443216910	72	53	580,526	153,194	Work Order Addition	96,754	249,949	96,754	346,703	96,754	443,457
443216915	72	53	13,200,179	3,482,906	Work Order Addition	2,200,137	5,683,044	2,200,137	7,883,181	2,200,137	10,083,318
445145041	72	53	3,124	824	Work Order Addition	521	1,345	521	1,866	521	2,387
445145046	72	53	3,547,593	936,170	Work Order Addition	591,265	1,527,436	591,265	2,118,701	591,265	2,709,967
458241668	72	53	479,791	126,611	SA: SAP ARCHIVING PHI	79,965	206,577	79,965	286,542	79,965	366,507
428661729	72	54	797,933	199,584	Work Order Addition	132,966	332,551	132,966	465,517	132,966	598,483
438933303	72	54	1,483,312	370,828	Work Order Addition	247,219	618,046	247,219	865,265	247,219	1,112,484
438933313	72	54	781,608	195,586	Work Order Addition	130,227	325,813	130,227	456,040	130,227	586,267
439670651	72	54	4,592,268	1,148,067	Work Order Addition	765,378	1,913,445	765,378	2,678,823	765,378	3,444,201
439670656	72	54	128,597	32,149	Work Order Addition	21,433	53,582	21,433	75,015	21,433	96,448
445145056	72	54	86,360	21,590	Work Order Addition	14,393	35,983	14,393	50,377	14,393	64,770
428897416	72	55	562,452	132,909	Work Order Addition	93,718	226,628	93,718	320,346	93,718	414,064
443216863	72	55	946,259	239,426	Work Order Addition	154,218	393,644	154,218	547,862	154,218	702,080
443216968	72	55	540,771	137,034	Work Order Addition	88,088	225,122	88,088	313,210	88,088	401,298
443216985	72	55	42,838	10,115	Work Order Addition	7,140	17,254	7,140	24,394	7,140	31,533
445145065	72	55	792,042	187,010	Work Order Addition	132,007	319,017	132,007	451,024	132,007	583,031
458241657	72	55	998,528	235,764	SA: E-PROCUREMENT IMP	166,421	402,185	166,421	568,606	166,421	735,028
458241717	72	55	753,204	177,840	SA: LOW OFO & EFO P1 SW	125,534	303,374	125,534	428,908	125,534	554,442
445145014	72	56	1,068,416	237,426	Work Order Addition	178,069	415,495	178,069	593,565	178,069	771,634
455271161	72	56	17,615	3,914	SA: EMSDU-SW SG41 CAP	2,936	6,850	2,936	9,786	2,936	12,722
455271181	72	56	164,923	36,649	SA: EMSDU - SW SG41 CAP	27,487	64,137	27,487	91,624	27,487	119,111
455271190	72	56	4,915,877	1,092,417	SA: EMSDU - SW SG05	819,313	1,911,730	819,313	2,731,043	819,313	3,550,356
430164544	72	57	47,492	9,896	MATR RELEASE 2A SW SG41 CAP	7,915	17,811	7,915	25,726	7,915	33,641

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430164549	72	57	2,615,207	544,880	MATR RELEASE 2A SW SG05	435,858	980,738	435,858	1,416,597	435,858	1,852,455
431386713	72	57	1,987,000	413,958	SA: GAS GIS 2015&2016-SW SG05 PH	331,167	745,125	331,167	1,076,292	331,167	1,407,458
434540684	72	57	2,823	546	MATR RELEASE 2A SW SG05	479	1,025	479	1,504	479	1,984
438138475	72	57	36	4	MATR RELEASE 2A SW SG05	7	10	7	17	7	24
455271206	72	57	700,848	146,010	Work Order Addition	116,808	262,818	116,808	379,626	116,808	496,434
455271215	72	57	5,743	1,196	Work Order Addition	957	2,154	957	3,111	957	4,068
455271235	72	57	64,474	13,432	COLLECT OPTIM-PH 3 REL 3 DCI	10,746	24,178	10,746	34,924	10,746	45,669
458241726	72	57	272,105	56,688	Work Order Addition	45,351	102,039	45,351	147,390	45,351	192,741
458241917	72	57	1,195,295	249,020	Work Order Addition	199,216	448,236	199,216	647,451	199,216	846,667
458241924	72	57	2,517	524	Work Order Addition	420	944	420	1,364	420	1,783
436243415	72	58	6,527,052	1,269,149	SA: CU - TECHNICAL UPGRADE SW	1,087,842	2,356,991	1,087,842	3,444,833	1,087,842	4,532,675
436243418	72	58	1,454,596	282,838	SA: CU - TECHNICAL UPGRADE SW	242,433	525,271	242,433	767,704	242,433	1,010,136
436243440	72	58	4,296,681	835,466	ICDA PHASE 1 SW SG05	716,113	1,551,579	716,113	2,267,693	716,113	2,983,806
436243443	72	58	303,442	59,003	ICDA PHASE 1 SW SG41 CAP	50,574	109,576	50,574	160,150	50,574	210,723
438138511	72	58	18,598	3,616	SA: CU - TECHNICAL UPGRADE SW	3,100	6,716	3,100	9,816	3,100	12,916
438138514	72	58	1,922	374	SA: CU - TECHNICAL UPGRADE SW	320	694	320	1,014	320	1,335
438138559	72	58	136,813	18,075	ICDA PHASE 1 SW SG05	24,567	42,641	24,567	67,208	24,567	91,775
438138562	72	58	42,069	5,270	ICDA PHASE 1 SW SG41 CAP	7,614	12,884	7,614	20,497	7,614	28,111
438933228	72	58	644,317	126,283	Work Order Addition	107,179	233,463	107,179	340,642	107,179	447,821
439691674	72	58	635,089	81,523	SA: CU - TECHNICAL UPGRADE SW	114,531	196,054	114,531	310,585	114,531	425,116
439691683	72	58	162,955	13,351	SA: CU - TECHNICAL UPGRADE SW	30,953	44,304	30,953	75,256	30,953	106,209
452369577	72	58	1,419,521	276,018	SA: DLP SW SG05	236,587	512,605	236,587	749,191	236,587	985,778
458245294	72	58	2,475	246	SA: CU - TECHNICAL UPGRADE SW	461	707	461	1,168	461	1,630
458245297	72	58	11,236	2,185	SA: CU - TECHNICAL UPGRADE SW	1,873	4,057	1,873	5,930	1,873	7,803
458245303	72	58	5,295	540	ICDA PHASE 1 SW SG05	984	1,524	984	2,508	984	3,492
458245309	72	58	7,123	1,385	ICDA PHASE 1 SW SG41 CAP	1,187	2,572	1,187	3,760	1,187	4,947
436243486	72	59	649,544	117,279	CUST DATA CONTROLS CCDC REL	108,257	225,536	108,257	333,793	108,257	442,050
438138598	72	59	354,351	47,894	CUST DATA CONTROLS CCDC REL	62,330	110,224	62,330	172,554	62,330	234,885
438932984	72	59	1,830	330	Work Order Addition	305	635	305	940	305	1,245
438933264	72	59	438,851	79,237	SA: ECR P2 - SW SG05	73,142	152,379	73,142	225,520	73,142	298,662
438933292	72	59	124,694	17,576	Work Order Addition	21,787	39,362	21,787	61,149	21,787	82,936
458241710	72	59	270,079	48,764	SA: ECR P2 - SW SG41 CAP	45,013	93,777	45,013	138,790	45,013	183,804
458245321	72	59	18,180	1,826	CUST DATA CONTROLS CCDC REL	3,326	5,152	3,326	8,479	3,326	11,805
461150988	72	59	3,539,273	635,198	SOCALGAS.COM CE UPGRADE SW	593,716	1,228,914	589,879	1,818,793	589,879	2,408,672
461150995	72	59	154,734	24,069	SOCALGAS.COM CE UPGRADE SW	29,658	53,727	25,789	79,516	25,789	105,305
461151377	72	59	972,222	149,372	SA: MATERIAL TRACE-SAP	188,205	337,577	162,037	499,614	162,037	661,651
442229539	72	60	746,623	118,416	Work Order Addition	125,641	244,057	125,641	369,699	125,641	495,340
442229547	72	60	9,504	1,413	Work Order Addition	1,618	3,031	1,618	4,650	1,618	6,268
455271436	72	60	662,354	110,392	SA: HIGH PRESSURE COM	110,392	220,785	110,392	331,177	110,392	441,569
455271441	72	60	10,879	1,813	SA: HIGH PRESSURE COM	1,813	3,626	1,813	5,439	1,813	7,253
458241933	72	60	836,668	139,445	Work Order Addition	139,445	278,889	139,445	418,334	139,445	557,778
461151162	72	60	610,118	96,396	SA: ENDPOINT SECURITY	106,977	203,373	101,686	305,059	101,686	406,746
461151172	72	60	2,030,089	338,348	SA: ENDPOINT SECURITY	338,348	676,696	338,348	1,015,044	338,348	1,353,393
461151360	72	60	3,892,712	648,855	SA: SAP OPTIMIZATION-BW	648,716	1,297,571	648,785	1,946,356	648,785	2,595,141

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.35 and 391.4 5-8 Year Software (5-Year and 6-Year Average Service Life)

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
461151365	72	60	1,569,185	236,711	SA: SAP OPTIMIZATION-BW	286,351	523,062	261,531	784,593	261,531	1,046,124
438036210	72	61	680,706	97,928	SA: TOOL & INSTR TRACK	114,645	212,573	114,645	327,218	114,645	441,863
438138565	72	61	401,555	55,453	SA: TOOL & INSTR TRACKING P1 S	68,086	123,538	68,086	191,624	68,086	259,710
439691772	72	61	1,658,318	226,892	MSA INSPECTION PROJECT SW SGO	281,592	508,484	281,592	790,076	281,592	1,071,668
439691775	72	61	9,756	1,428	MSA INSPECTION PROJECT SW CA	1,638	3,066	1,638	4,704	1,638	6,343
443251053	72	61	69	11	SA: FINANCIAL PLANNING & BUD	12	22	12	34	12	45
443251056	72	61	4,320,624	645,562	SA: BPS SW SG05	722,963	1,368,525	722,963	2,091,488	722,963	2,814,451
443251059	72	61	1,675,465	242,521	SA: BPS SW SG41 CAP	281,891	524,412	281,891	806,302	281,891	1,088,193
458245393	72	61	6,403	978	SA: BPS SW SG41 CAP	1,067	2,046	1,067	3,113	1,067	4,180
458245396	72	61	18,120	443	MSA INSPECTION PROJECT SW SGO	3,477	3,921	3,477	7,398	3,477	10,875
441530222	72	63	485,603	57,263	SOCALGAS.COM CE UPGRADE REL	81,588	138,852	81,588	220,440	81,588	302,029
441530227	72	63	1,495	187	SOCALGAS.COM CE UPGRADE SW	249	436	249	685	249	934
441530241	72	63	3,774	472	CUST DATA CONTROL CCDC REL 2	629	1,101	629	1,730	629	2,359
443251017	72	63	530,278	66,285	CUST DATA CONTROL CCDC REL 2	88,380	154,665	88,380	243,044	88,380	331,424
443251022	72	63	488,071	54,959	CUST DATA CONTROL CCDC REL 5	82,497	137,457	82,497	219,954	82,497	302,452
445158304	72	63	1,840,330	229,304	SA: GAS & ELECTRIC HARMONIZAT	306,862	536,166	306,862	843,028	306,862	1,149,890
455271166	72	63	1,956,861	244,608	SA: EMSDU-SW SG05	326,144	570,751	326,144	896,895	326,144	1,223,038
455271230	72	63	389,835	48,729	Work Order Addition	64,972	113,702	64,972	178,674	64,972	243,647
458245324	72	63	4,316	603	CUST DATA CONTROL CCDC REL 5	707	1,310	707	2,017	707	2,725
445153353	72	64	156,438	13,680	MATR RELEASE 2B SW SG41 CAP	26,767	40,447	26,767	67,214	26,767	93,981
445153356	72	64	6,392,949	706,315	MATR RELEASE 2B SW SG05	1,066,244	1,772,559	1,066,244	2,838,803	1,066,244	3,905,047
445153359	72	64	2,403,270	260,243	CIMBA - RELEASE 2B SW SG05	401,817	662,060	401,817	1,063,878	401,817	1,465,695
458245282	72	64	9,236	1,026	MATR RELEASE 2B SW SG41 CAP	1,539	2,566	1,539	4,105	1,539	5,644
458245285	72	64	11,249	1,934	MATR RELEASE 2B SW SG05	1,746	3,681	1,746	5,427	1,746	7,174
458245288	72	64	44,659	3,250	CIMBA - RELEASE 2B SW SG05	7,764	11,014	7,764	18,778	7,764	26,542
447269797	72	66	771,082	63,419	SA: GAS OPS DOC MGMT (GODMS)	128,666	192,085	128,666	320,751	128,666	449,417
448788360	72	66	59,917	4,993	SAP LOGISTICS MOBILITY REFRES	9,986	14,979	9,986	24,966	9,986	34,952
448788363	72	66	1,168,304	97,576	SAP LOGISTICS MOBILITY REFR S	194,678	292,254	194,678	486,932	194,678	681,610
448788375	72	66	1,304,180	108,310	SA: LOW OFO & EFO P2 SW SG05	217,431	325,741	217,431	543,172	217,431	760,603
452371670	72	66	602,822	50,343	ICDA PHASE 2 SW SG05	100,451	150,793	100,451	251,244	100,451	351,695
452371675	72	66	3,986	332	ICDA PHASE 2 SW SG41 CAP	664	997	664	1,661	664	2,325
458245306	72	66	(9,681)	46	ICDA PHASE 2 SW SG05	(1,768)	(1,723)	(1,768)	(3,491)	(1,768)	(5,260)
458245312	72	66	562	84	ICDA PHASE 2 SW SG41 CAP	87	171	87	258	87	345
458245318	72	66	1,020	46	SA: LOW OFO & EFO P2 SW SG05	177	223	177	400	177	577
448788570	72	67	3,077,376	209,875	SA: SEU CCC GENESYS REFRESH- S	513,582	723,457	513,582	1,237,039	513,582	1,750,622
448788573	72	67	261,092	14,540	SA: SEU CCC GENESYS REFRESH -	44,159	58,698	44,159	102,857	44,159	147,016
458245540	72	67	(8,914)	1,652	SA: SEU CCC GENESYS REFRESH- S	(1,892)	(241)	(1,892)	(2,133)	(1,892)	(4,025)
458245546	72	67	32,599	1,292	SA: SEU CCC GENESYS REFRESH -	5,607	6,899	5,607	12,506	5,607	18,114
458245555	72	67	1,287,020	89,376	NEW BUSINESS MGMT SYS UP-SW	214,503	303,880	214,503	518,383	214,503	732,886
458245558	72	67	13,912	966	NEW BUSINESS MGMT SYS UPG-S	2,319	3,285	2,319	5,604	2,319	7,922
461313192	72	67	536,507	-	SA: SECURITY MONITOR SYST CO	126,675	126,675	89,418	216,093	89,418	305,511
461313195	72	67	279,490	-	SA: SECURITY MONITOR SYS CONS	65,991	65,991	46,582	112,572	46,582	159,154
455384818	72	68	1,614	90	SA: CU - PAYROLL UPGRADE SW S	269	359	269	628	269	896
461151002	72	68	444,941	20,289	SA: SAP SOD SW SG05 PH	78,587	98,876	74,157	173,033	74,157	247,190

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.35 and 391.4 5-8 Year Software (5-Year and 6-Year Average Service Life)

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @ 1/1/2017	Reserve Balance @ 1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
461151007	72	68	109,767	6,441	SA: SAP SOD SW SG41 PH	17,952	24,393	18,294	42,687	18,294	60,982
452371887	72	69	4,798,540	203,064	SCG CPD ENHANCEMENT PH2 SG05	799,213	1,002,277	799,213	1,801,490	799,213	2,600,703
452371890	72	69	579,898	24,105	SCG CPD ENHANCEMENT PH2 SG41	96,660	120,765	96,660	217,424	96,660	314,084
455385096	72	69	2,836,759	118,198	CREW MANAGMENT SYSTEM (ARC	472,793	590,991	472,793	1,063,785	472,793	1,536,578
455385099	72	69	10,270	428	CREW MANAGMENT SYSTEM ARC	1,712	2,140	1,712	3,851	1,712	5,563
455385125	72	69	400,224	16,676	SA: SEU CCC AVAYA SYSTEM REF	66,704	83,380	66,704	150,084	66,704	216,788
455385128	72	69	59,199	2,467	SA: SEU CCC AVAYA SYSM REFRS	9,867	12,333	9,867	22,200	9,867	32,066
458245561	72	69	9,197	369	SCG CPD ENHANCEMENT PH2 SG05	1,535	1,904	1,535	3,440	1,535	4,975
458245564	72	69	1,617	86	SCG CPD ENHANCEMENT PH2 SG41	266	353	266	619	266	885
458245645	72	69	58,173	879	CREW MANAGMENT SYSTEM (ARC	9,964	10,843	9,964	20,807	9,964	30,772
458245651	72	69	121	5	SA: SEU CCC AVAYA SYSM REFRS	20	25	20	45	20	66
461312946	72	71	1,464	-	MATR RELEASE 3 SW SG41 CAP	264	264	244	508	244	752
461312951	72	71	3,597,424	-	MATR RELEASE 3 SW SG05	649,535	649,535	599,571	1,249,105	599,571	1,848,676
461312956	72	71	1,036,304	-	CIMBA - RELEASE 3 SW SG05	187,111	187,111	172,717	359,828	172,717	532,545
461312971	72	71	555,277	-	SA: TOOL & INSTR TRACKING P2 S	100,258	100,258	92,546	192,805	92,546	285,351
461312980	72	71	95,047	-	SA: TOOL & INSTR TRACKING P2 S	17,161	17,161	15,841	33,002	15,841	48,844
461312985	72	71	808	-	CUST DATA CONTROLS CCDC P2 -	146	146	135	281	135	415
461312992	72	71	844,162	-	CUST DATA CONTROL CCDC REL 6	152,418	152,418	140,694	293,112	140,694	433,805
461313135	72	71	698,359	-	SA: SEU CCC GEN REFRESH PH2 - S	126,093	126,093	116,393	242,486	116,393	358,879
461313140	72	71	72,700	-	SA: SEU CCC GEN REFRESH PH2 - S	13,126	13,126	12,117	25,243	12,117	37,360
461313174	72	71	1,059,560	-	SA: M&R COMPLIANCE REPORTIN	191,309	191,309	176,593	367,903	176,593	544,496
461313177	72	71	176,348	-	SA:M&R COMPLIANCE REPORTING	31,841	31,841	29,391	61,232	29,391	90,623
461313127	72	72	10,449,377	-	SA: GAS HP DATA SYNCHRONIZAT	1,741,563	1,741,563	1,741,563	3,483,126	1,741,563	5,224,688
461313130	72	72	7,901,865	-	SA: GAS GIS 2015&2016-SW SG05 PH	1,316,977	1,316,977	1,316,977	2,633,955	1,316,977	3,950,932
461313241	72	72	1,071,287	-	SA: PKI REBUILD PROJECT SW SG0	178,548	178,548	178,548	357,096	178,548	535,643
461313244	72	72	658,430	-	SA: PKI REBUILD PROJECT SW SG4	109,738	109,738	109,738	219,477	109,738	329,215
461313247	72	72	343,127	-	SA: HP QC 12 ALM UPGRADE SW S0	57,188	57,188	57,188	114,376	57,188	171,564
461313250	72	72	188,556	-	SA: HP QC 12 ALM UPGRADE SW S	31,426	31,426	31,426	62,852	31,426	94,278
461313255	72	72	1,558,340	-	SA:3DPM-WO SKTCHG 16&17 SW S	259,723	259,723	259,723	519,447	259,723	779,170
461313290	72	72	222,180	-	PWRPLN TECH UPGRD & ARO SW S	37,030	37,030	37,030	74,060	37,030	111,090
461313293	72	72	974,395	-	PWRPLN TECH UPGRD & ARO SW S	162,399	162,399	162,399	324,798	162,399	487,197
461313312	72	72	1,136,647	-	ALL STORAGE-COMPLIANCE SAP	189,441	189,441	189,441	378,882	189,441	568,324
Dec 2017 Accrual			926,944								
Subtotal			329,470,429	128,695,493		55,378,227	132,094,012	43,686,392	134,940,445	38,482,372	150,063,535
Fully Amortized			37,959,138	37,959,138		-	89,938,845		130,778,805		154,138,086
Total Before Additions			367,429,566	166,654,631		55,378,227	222,032,858	43,686,392	265,719,250	38,482,372	304,201,622
Additions FY 2017			173,751,731	-		9,922,712	9,922,712	28,958,622	38,881,333	28,958,622	67,839,955
Additions FY 2018			136,211,980	-		-	-	3,498,284	3,498,284	22,701,997	26,200,281
Additions FY 2019			175,368,010	-		-	-	-	-	5,504,648	5,504,648
Total Additions			485,331,720	-		9,922,712	9,922,712	32,456,906	42,429,617	57,165,266	99,544,884
TOTAL 391.35 & 391.40			852,761,286	166,654,631		65,300,938	231,955,569	76,143,298	308,098,867	95,647,638	403,746,505

FN-WP-102-104

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.5 10-Year Software

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @ 1/1/2017	Reserve Balance @ 1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
1144881	120	-	765,233	765,233	RFID SCG METER TRACKING - SW	-	765,233	-	765,233	-	765,233
1147057	120	7	423,198	396,136	RFID SCG METER TRACKING - SW	27,062	423,198	-	423,198	-	423,198
1147055	120	11	1,699,562	1,530,783	GAS TRAN. SCADA SYSTEM INTE	168,779	1,699,562	-	1,699,562	-	1,699,562
1147528	120	29	1,040,208	777,428	SINGLE VIEW OF CUST NORTH OP	108,737	886,164	108,737	994,901	45,307	1,040,208
1147529	120	29	79,186	59,182	SINGLE VIEW OF CUST NORTH -	8,278	67,459	8,278	75,737	3,449	79,186
1147530	120	30	1,138,762	841,590	OPERATIONAL INSIGHT ANALYTI	118,869	960,459	118,869	1,079,328	59,434	1,138,762
1147531	120	31	5,923,900	4,328,684	SA: IDENTITY & ACCESS MANAG	617,503	4,946,187	617,503	5,563,690	360,210	5,923,900
1148292	120	36	21,920	15,109	OPERATIONAL INSIGHT ANALYTI	2,270	17,379	2,270	19,650	2,270	21,920
1148293	120	36	23,956	16,512	SA: IDENTITY & ACCESS MANAG	2,481	18,993	2,481	21,475	2,481	23,956
1148341	120	36	6,113,561	4,213,909	ICE INTERACTIONS INFRASTRUC	633,217	4,847,126	633,217	5,480,343	633,217	6,113,561
1148369	120	37	808,951	550,909	OIA - CLICK FOX - PHASE II	83,689	634,598	83,689	718,287	83,689	801,977
1148617	120	41	19,960,190	12,935,885	SA: OPEX 20/20 FIELD FORCE - FI	2,055,894	14,991,779	2,055,894	17,047,673	2,055,894	19,103,567
1148618	120	41	31,413,617	20,358,671	SA: OPEX 20/20 FIELD FORCE - W	3,235,594	23,594,265	3,235,594	26,829,859	3,235,594	30,065,453
1148619	120	41	17,085,481	11,072,831	SA: OPEX 20/20 FIELD FORCE-PLA	1,759,800	12,832,631	1,759,800	14,592,431	1,759,800	16,352,231
1148722	120	44	5,832,262	3,636,261	ICE SELF SERVICE - IVR	598,909	4,235,170	598,909	4,834,079	598,909	5,432,989
1149076	120	48	1,017,421	601,053	OIA OPEX 20/20 - MERCED SOFTW	104,092	705,145	104,092	809,237	104,092	913,329
1149455	120	50	504,000	289,520	SA: ICE-SELF SERVICE IVR P2 OPE	51,475	340,995	51,475	392,470	51,475	443,946
1149478	120	50	2,162,382	1,242,167	SA: JDK/WLS/WLP UPGRADE SOF	220,852	1,463,018	220,852	1,683,870	220,852	1,904,722
1149480	120	50	109,848	63,102	SA: FIELD FORCE-WORK MGMT -	11,219	74,321	11,219	85,540	11,219	96,759
1149483	120	50	198,573	114,069	SA: WORK MGMT PROJECT - SAP	20,281	134,350	20,281	154,631	20,281	174,912
1149484	120	50	14,396,866	8,270,190	SA: OPEX 20/20 FIELD FORCE - W	1,470,402	9,740,592	1,470,402	11,210,994	1,470,402	12,681,397
1149485	120	50	4,353,902	2,501,072	SA: OPEX 20/20 FIELD FORCE-PLA	444,679	2,945,751	444,679	3,390,430	444,679	3,835,110
1149486	120	50	406,399	233,453	SA: FIELD FORCE-WORK MGMT -	41,507	274,960	41,507	316,467	41,507	357,974
1149487	120	50	303,482	174,334	SA: PLAN & SCHEDULE - CLICK S	30,996	205,329	30,996	236,325	30,996	267,321
1149488	120	50	870,273	499,923	SA: JDK/WLS/WLP UPGRADE SOF	88,884	588,807	88,884	677,691	88,884	766,575
1149489	120	50	9,223,483	5,298,372	SA: OPEX 20/20 FIELD FORCE - FI	942,027	6,240,399	942,027	7,182,425	942,027	8,124,452
1149502	120	50	178	102	SA: FIELD FORCE-FORECASTING -	18	121	18	139	18	157
1149189	120	51	1,189,876	673,820	OIA - SYS INTR COSTS	121,425	795,245	121,425	916,670	121,425	1,038,095
1149475	120	51	715	405	SA: OPEX 20/20 FIELD FORCE - FI	73	478	73	551	73	624
1149491	120	51	193,325	109,479	OIA - PRJ MGMT COSTS	19,729	129,207	19,729	148,936	19,729	168,664
1149604	120	52	169,575	94,648	SINGLE VIEW OF CUST - PRJ MGM	17,291	111,939	17,291	129,230	17,291	146,521
1149605	120	52	690,054	385,154	SVOC - OPEX 20/20 - MKT SELL &	70,362	455,515	70,362	525,877	70,362	596,238
1149616	120	52	582,011	324,849	ICE SELF SERVICE - PRJ MGMT C	59,345	384,194	59,345	443,539	59,345	502,884
1149617	120	52	1,626,731	907,960	ICE SELF SERVICE - SYS INTR CO	165,870	1,073,830	165,870	1,239,701	165,870	1,405,571
1149618	120	52	1,017,669	568,012	SINGLE VIEW OF CUST - SYS INT	103,767	671,779	103,767	775,546	103,767	879,313
1149747	120	56	34,713	18,246	ICE SELF SERVICE E-SERVICES	3,529	21,775	3,529	25,303	3,529	28,832
1149788	120	56	25,541,899	13,425,531	SA: GIS OPEX 20/20 - IN OPERATIO	2,596,365	16,021,895	2,596,365	18,618,260	2,596,365	21,214,624
1149789	120	56	4,515,276	2,373,354	SA: GIS SW PUR - IN OPERATION	458,983	2,832,338	458,983	3,291,321	458,983	3,750,304
1149790	120	56	1,354,538	711,983	SA: GIS PRJ MGMT COSTS - IN OP	137,690	849,673	137,690	987,364	137,690	1,125,054
1149793	120	56	932,175	489,977	SA: GIS SYSTEM INTER COSTS - I	94,757	584,734	94,757	679,490	94,757	774,247
1150508	120	61	146,686	71,155	SA: OPEX 20/20 FIELD FORCE - W	14,859	86,014	14,859	100,872	14,859	115,731
1150720	120	62	104,000	49,606	SA: OPEX 20/20 FIELD FORCE - FI	10,528	60,134	10,528	70,662	10,528	81,190

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.5 10-Year Software

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @ 1/1/2017	Reserve Balance @ 1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
1150391	120	63	166,177	77,919	SA: OPEX GIS - MOBILE APPLICAT	16,811	94,730	16,811	111,541	16,811	128,352
1150392	120	63	230,359	108,014	SA: OPEX GIS MOBILE APPLICATI	23,304	131,318	23,304	154,622	23,304	177,926
1150779	120	63	25,994,977	12,188,874	SA: GEOSPATIAL ASSET INFO (GI	2,629,734	14,818,608	2,629,734	17,448,342	2,629,734	20,078,076
1150780	120	63	1,215,718	570,042	SA: GIS - PRJ MGMT COSTS	122,986	693,028	122,986	816,014	122,986	938,999
1150781	120	63	7,755,580	3,636,541	SA: GIS - SYSTEM INTER COSTS	784,579	4,421,120	784,579	5,205,699	784,579	5,990,278
461312933	120	64	8,103	-	SA: GEOSPATIAL ASSET INFO (GI	4,592	4,592	810	5,402	810	6,212
1151070	120	68	2,042,367	875,128	SA: ICE-SELF SERVICE IVR P2 OPE	205,983	1,081,112	205,983	1,287,095	205,983	1,493,078
1152423	120	72	45,280	17,941	SA: GEOSPATIAL ASSET INFO (GI	4,556	22,497	4,556	27,054	4,556	31,610
1152427	120	72	5,768	2,285	SA: ICE-SELF SERVICE IVR P2 OPE	580	2,866	580	3,446	580	4,027
441526540	120	74	44,031	16,878	IVR PHASE 3	4,403	21,281	4,403	25,684	4,403	30,088
1153866	120	77	980,901	349,160	SCG GUIXT IMPLEMENTATION F	98,453	447,613	98,453	546,066	98,453	644,519
1153868	120	77	8,121,122	2,890,783	SA: GIS 2012 - SG 05	815,118	3,705,901	815,118	4,521,019	815,118	5,336,136
436174662	120	77	525,061	185,169	SA: 2012 M&I AND M&R ENCHAN	52,970	238,139	52,970	291,109	52,970	344,080
1154932	120	78	3,494,756	1,215,874	SA: OPEX 20/20 FF-CONSTRUCTIO	350,597	1,566,471	350,597	1,917,068	350,597	2,267,665
1154934	120	78	121,933,244	42,435,882	SA: OPEX 20/20 FF-CONSTRUCTIO	12,230,363	54,666,246	12,230,363	66,896,609	12,230,363	79,126,972
1154935	120	78	4,348,096	1,512,782	SA: OPEX 20/20 FF-CONSTRUCTIO	436,202	1,948,984	436,202	2,385,187	436,202	2,821,389
1154937	120	78	886,487	308,421	IVR PHASE 3	88,933	397,354	88,933	486,288	88,933	575,221
442246862	120	78	253,485	86,269	ICE OPEX - HIGH BILL ANALYZER	25,726	111,995	25,726	137,720	25,726	163,446
449094749	120	86	4,316,017	1,188,503	SA: FINANCIAL ASSET MG	436,397	1,624,901	436,397	2,061,298	436,397	2,497,695
449094765	120	86	9,374,371	2,581,424	SA: FINANCIAL ASSET MG	947,853	3,529,277	947,853	4,477,130	947,853	5,424,983
437508948	120	98	5	0	10874 ARCHIBUS PROGRAM IMPL	1	1	1	2	1	2
449068537	120	101	271,494.20	68,138.17	SA: FAM PHASE 2 SW SG4	1,998	70,136	27,149	97,285	27,149	124,435
449068554	120	101	755,400.83	189,586.46	SA: FAM PHASE 2 SW SG0	5,559	195,145	75,540	270,685	75,540	346,225
443216924	120	103	12,973,824	1,837,958	SCG CPD ENHANCEMENT PH 1 S	1,297,382	3,135,341	1,297,382	4,432,723	1,297,382	5,730,106
443216938	120	103	2,908,721	412,069	SCG CPD ENHANCEMENT PH 1 S	290,872	702,941	290,872	993,813	290,872	1,284,685
445145051	120	103	71,589	10,142	SCG CPD ENHANCEMENT PH 1 PA	7,159	17,301	7,159	24,460	7,159	31,618
436934903	120	107	909,494	270,734	10874 ARCHIBUS PROG IMPLMNT	71,637	342,371	71,637	414,008	71,637	485,644
Subtotal			372,843,232	173,261,943		37,676,835	208,816,017	37,572,345	246,388,362	37,187,360	269,234,229
Fully Amortized			765,233	765,233			2,887,993		2,887,993		17,229,486
Total Before Additions			373,608,465	174,027,175		37,676,835	211,704,010	37,572,345	249,276,355	37,187,360	286,463,715
Additions FY 2017			4,279,826	-		213,991	213,991	427,983	641,974	427,983	1,069,957
Additions FY 2018			-	-		-	-	-	-	-	-
Additions FY 2019			-	-		-	-	-	-	-	-
Total Additions			4,279,826	-		213,991	213,991	427,983	641,974	427,983	1,069,957
TOTAL 391.50			377,888,292	174,027,175		37,890,826	211,918,001	38,000,328	249,918,329	37,615,342	287,533,671

FN-WP-105-107

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.55 15-Year Software

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
1148641	180	102	1,296,300.62	506,573.97	SA: SAP BI 7.0 UPGRADE - SW	92,909	599,483	92,909	692,392	92,909	785,301
1154994	180	123	4,219,527.53	1,240,138.54	SA: GEOSPATIAL ASSET INFO	290,672	1,530,811	290,672	1,821,483	290,672	2,112,155
1154995	180	132	10,094.85	2,554.21	SA: GEOSPATIAL ASSET INFO	686	3,240	686	3,925	686	4,611
Subtotal			5,525,923	1,749,267		384,267	2,133,533	384,267	2,517,800	384,267	2,902,067
Fully Amortized			73,158,544	73,158,544			73,158,544		73,158,544		73,158,544
Total Before Additions			78,684,467	74,907,811		384,267	75,292,078	384,267	75,676,344	384,267	76,060,611
Additions FY 2017			-	-		-	-	-	-	-	-
Additions FY 2018			-	-		-	-	-	-	-	-
Additions FY 2019			-	-		-	-	-	-	-	-
Total Additions			-	-		-	-	-	-	-	-
TOTAL 391.55			78,684,467	74,907,811		384,267	75,292,078	384,267	75,676,344	384,267	76,060,611

FN-WP-108-110

Southern California Gas Company
Amortization Expense and Reserve
For Account 391.6 20-Year Software

Asset No.	Initial Life (months)	Remaining Life (months)	Acq. Value @1/1/2017	Reserve Balance @1/1/2017	Asset Description	Estimated Accrual @FY 12/31/2017	Estimated Reserve @FY 12/31/2017	Estimated Accrual @FY 12/31/2018	Estimated Reserve @FY 12/31/2018	Estimated Accrual @TY 12/31/2019	Estimated Reserve @TY 12/31/2019
			-	-		-	-	-	-	-	-
Subtotal Fully Amortized			65,396,512	65,396,512		-	65,396,512	-	65,396,512	-	65,396,512
Total Before Additions			65,396,512	65,396,512		-	65,396,512	-	65,396,512	-	65,396,512
Additions FY 2017			-	-		-	-	-	-	-	-
Additions FY 2018			-	-		-	-	-	-	-	-
Additions FY 2019			-	-		-	-	-	-	-	-
Total Additions			-	-		-	-	-	-	-	-
TOTAL 391.6			65,396,512	5,396,512		-	65,396,512	-	65,396,512	-	65,396,512

FN-WP-111-113

V. FORECAST STUDIES

The forecast or lifespan method was used for general plant 390.10 Structures and Improvements at the Gas Company Tower (GCT) location. The assets at this location are tied to the 15-year lease agreement for the GCT which has a terminal date of October 26, 2026. Schedule I details the assets of account 390.1, the remaining life, and depreciation rate as of January 1, 2017.

Schedule I

Southern California Gas Company
 Depreciation Rate Calculation for Account 390.1 GCT Lease
 Deactivation Date: Oct 2026

Vintage	Remaining Life	Plant Balance @1/1/2017	Estimated Future Net Salvage %	Recoverable Cost	Remaining Life Dollars	COR Recoverable Cost
2011	9.5	27,208,949	-15	31,290,292	297,257,770	4,081,342
2012	9.5	3,172,932	-15	3,648,872	34,664,279	475,940
2013	9.5	1,676,613	-15	1,928,106	18,317,002	251,492
2014	9.5	2,311,716	-15	2,658,474	25,255,501	346,757
2015	9.5	1,552,235	-15	1,785,071	16,958,171	232,835
2016	9.5	121,309	-15	139,506	1,325,305	18,196
		<u>36,043,755</u>		<u>41,450,319</u>	<u>393,778,029</u>	<u>5,406,563</u>

Ending Reserve: 16,190,771

Remaining Life: $\frac{393,778,029}{41,450,319} = 9.5$ years
 Annual Accrual: $\frac{(41,450,319 - 16,190,771)}{9.5} = 2,658,900$

Annual Depreciation Rate: $\frac{2,658,900}{36,043,755} = 7.38\%$

Composite rate calculation used for RO Model*

		Plant	FNS%	FNS	Reserve	Net Bal	ASL	Rem Life	Annual Accrual	Annual Rate
390.0	Structures and Improvements	165,357,195	-15	-24,803,579	170,710,598	19,450,175	38	18.7	1,262,453	0.63%
390.1	Gas Company Tower Lease	36,043,755	-15	-5,406,563	16,190,771	25,259,547	15	9.5	2,658,900	7.38%
	Combined390	201,400,950		-30,210,143	186,901,370	44,709,723		12.1	3,699,175	1.84%

*

VI. MORTALITY STUDIES

Mortality studies were performed for tangible Gas Plant accounts with vintage retirement data using an 18-year experience band, from 1999 through 2016, and the entire placement band as of 12/31/2016. Life and IOWA curves were selected for 25 mortality plant accounts. The best fit results based on observed life tables, survivor curve selections and the selected IOWA curves as plotted for TY2019 immediately follow Schedule J.

Schedule J below summarizes the authorized average service lives and curves (if applicable) for 2004, 2008, 2012, 2019 and the proposed lives and curves (if applicable) for 2016 for all 51 depreciable accounts.

Finally, the workpapers for the remaining life calculations for each account based the selected life, curve, and plant balance as of December 31, 2016, are at the end of this section.

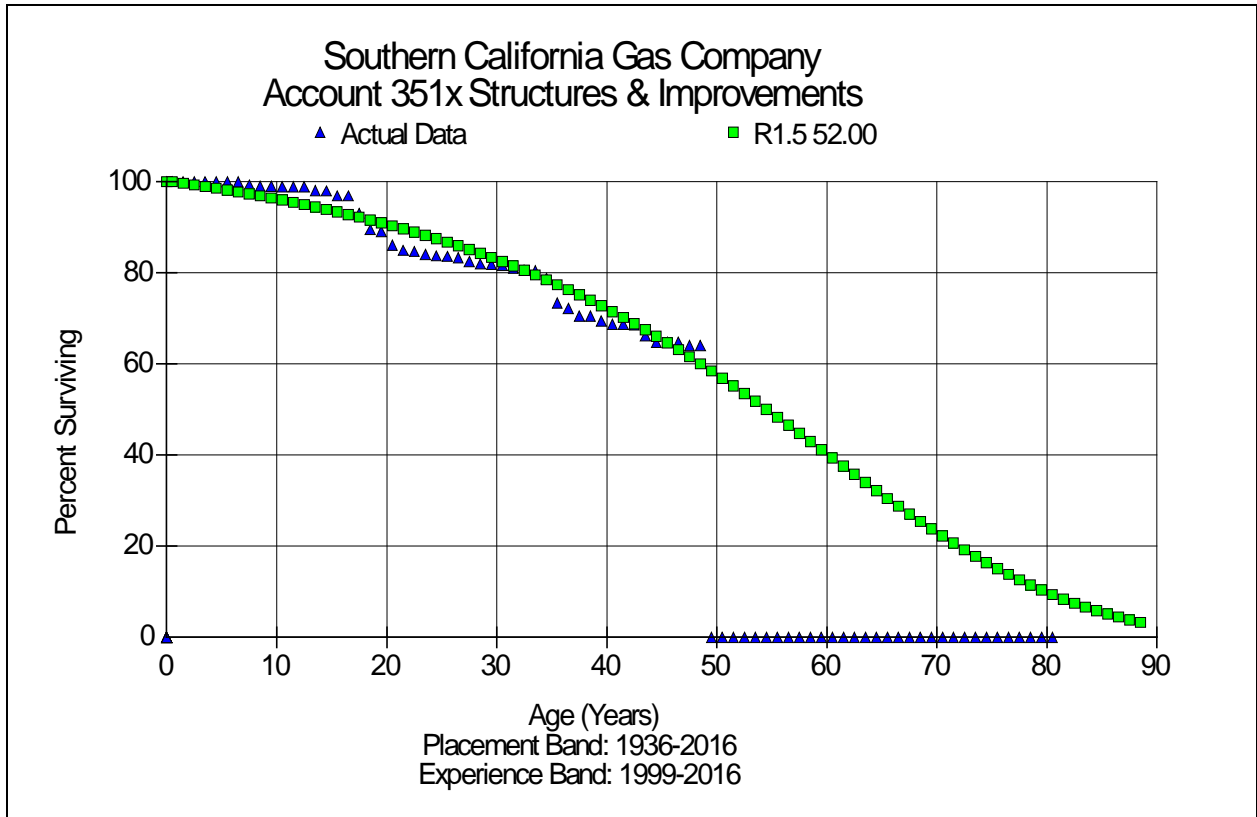
**Southern California Gas Company
Summary of Life and Survivor Curve (IOWA)**

Account	Account Description	2004 Authorized	2008 Authorized	2012 Authorized	2016 Authorized	2019 Proposed
350x	Rights-of-Way	40 SQ	40 SQ	40 SQ	40 Amort	40 Amort
351x	Structures and Improvements	44 R4	37 L0	41 L0	48 R1.5	52 R1.5
352x	Wells	33 R0.5	26 L0	29 L0	49 R2.5	53 R1
353x	Lines	31 S5	40 R0.5	45 R0.5	54 R3	54 R3
354	Compressor Station Equipment	32 L5	40 L1.5	45 R0.5	41 L0.5	41 S-.5
355	Meas and Reg Equipment	39 R0.5	30 R0.5	25 R0.5	22 L0	29 R0.5
356x	Purification Equipment	32 R5	38 R2	37 R2	39 R2.5	40 R2.5
357x	Other Equipment	32 R4	26 R0.5	31 R0.5	37 R2.5	39 R1.5
3652	Rights-of-Way	40SQ	40SQ	40SQ	40Amort	40 Amort
366x	Structures and Improvements	44 R0.5	47 R0.5	51 R0.5	47 R2	53 R2
367x	Mains	52 R5	55 R5	57 R5	64 R3	64 R3
368x	Compressor Station Equipment	36 S1	41 L1	43 L1	50 S1	49 R1.5
369	Meas and Reg Equipment	37 R0.5	39 R0.5	40 R0.5	46 S0	45 R1
370	Communication Equipment					15 SQ
371x	Other Equipment	20 L5	20 L2	20 L2	21 L0.5	23 L0.5
374.2	Land Rights				40 Amort	40 Amort
375	Structures and Improvements	28 L0	29 L0	31 L0	40 S0	44 S0
376x	Mains-Steel	50 R4	53 R4	55 R4	68 R2.5	68 R3
378	Meas and Reg Equipment	31 L3	31 S4	31 S4	47 S0.5	52 S0.5
380x	Services	45 L2	48 L2	51 L2	67 R2	67 R2
381x	Meters	32 S6	31 S6	32 S1	25 S0.5	25 S0.5
381.15	AMI Modules					20 SQ
382.15	AMI Module Installations					20 SQ
382x	Meter Installations	48 S1	43 S6	41 S1	30 S1	29 S1.5
382.6	Meter Installations (Other)	15 S6	15 S6	15 S6	15 SQ	15 SQ
383x	House Regulators	29 R0.5	31 R0.5	32 R0.5	33 L5	33 R5
387x	Other Equipment	12 L0	11 L1	12 L1	21 O1	22 L0
389.2	Land Rights				40 Amort	40 Amort
390x	Structures and Improvements	22 End Life	20 End Life	20 End Life	33 R1.5	38 R1.5
390.1	Gas Company Tower Lease	22 End Life	20 End Life	20 End Life	15 End Life	15 End Life
391.1	Office Furniture & Equipment	14 R0.5	14 SQ	14 SQ	14 SQ	14 SQ
391.2x	Computer Equipment	5 L4	5 SQ	5 SQ	5 SQ	5 SQ
391.3	Software-3yr ASL	3 SQ	3SQ	3 SQ	3 Amort	3 Amort
391.35	Software-5yr ASL (AMI)					5 Amort
391.4	Software-6yr ASL	6 SQ	6 SQ	6 SQ	6 Amort	6 Amort
391.5	Software-10yr ASL	10 SQ	10 SQ	10 SQ	10 Amort	10 Amort
391.55	Software-15yr ASL	15 SQ	15 SQ	15 SQ	15 Amort	15 Amort
391.6	Software-20yr ASL	20 SQ	20 SQ	20 SQ	20 Amort	20 Amort
392x	Transportation Equipment	7 R1.5	7 SQ	7 SQ	7 SQ	7 SQ
393	Stores Equipment	20 SQ	20 SQ	20 SQ	20 SQ	20 SQ
394x	Shop and Garage Equipment	29 SQ	29 SQ	29 SQ	29 SQ	29 SQ
394.19	Large Portable Tools	24 L1	24 SQ	24 SQ	24 SQ	24 SQ
395	Laboratory Equipment	25 L0	25 SQ	25 SQ	25 SQ	25 SQ
396.1	Construction Equipment	12 S.5	12 SQ	12 SQ	12 SQ	12 SQ
397x	Communication Equipment	15 L1	15 SQ	15 SQ	15 SQ	15 SQ
397.1	General Network Equip-5yrASL	5 SQ	5 SQ	5 SQ	5 SQ	5 SQ
397.2	PBX and Voice Equip-7yrASL	7 SQ	7 SQ	7 SQ	7 SQ	7 SQ

Account	Account Description	2004 Authorized	2008 Authorized	2012 Authorized	2016 Authorized	2019 Proposed
397.3	Microwave and Radio-10yrASL	10 SQ	10 SQ	10 SQ	10 SQ	10 SQ
397.4	Communication Structures	15 L1	15 SQ	15 SQ	15 SQ	15 SQ
397.55	AMI Communication Poles					40 SQ
398	Miscellaneous Equipment	20 L0	20 SQ	20 SQ	20 SQ	20 SQ

Workpapers
Service Life and Survivor Curve Selections

Underground Storage Plant Accounts



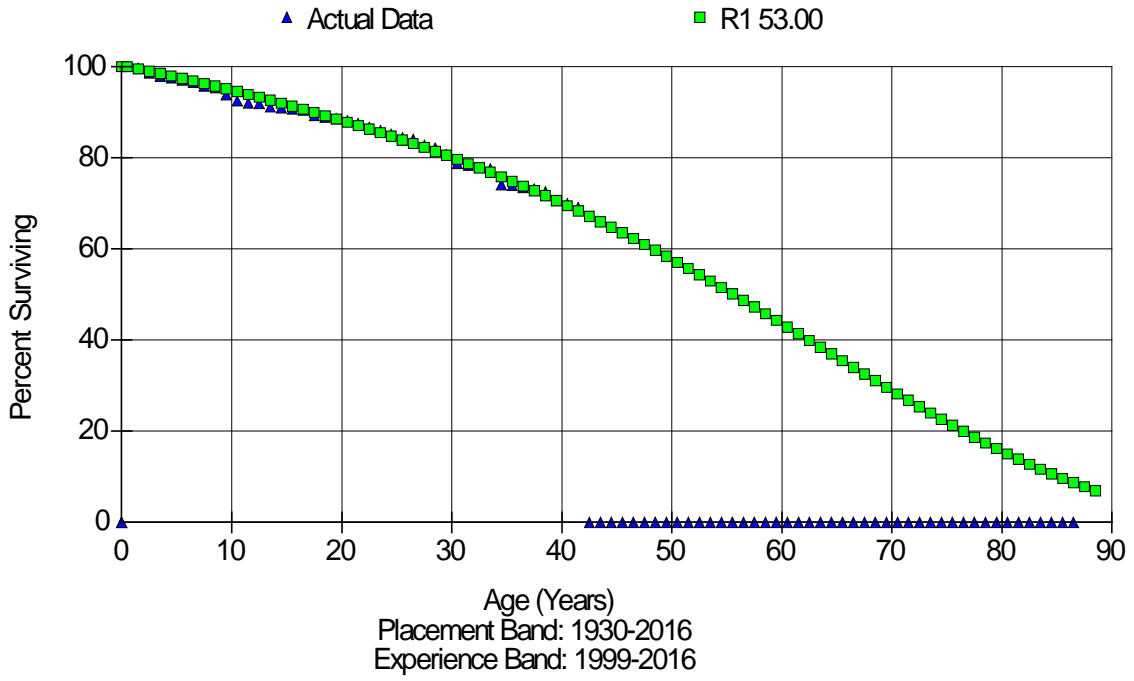
Account 351x Structures & Improvements
Based on Observed Life Table (OLT)
 Matching truncated at age 49

Experience Band: 1999-2016
 Placement Band: 1936-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	S0	57.68	0.02256058	2.150
2	L0.5	66.37	0.02438165	2.230
3	L1	59.83	0.02970751	2.460
4	R1.5	52.11	0.03514956	2.680
5	S0.5	53.19	0.03606253	2.710
6	L0	75.16	0.03783604	2.780
7	R1	57.87	0.04440857	3.010
8	S-.5	66.47	0.04725759	3.110
9	R2	48.11	0.06411691	3.620
10	L1.5	54.85	0.06556866	3.660
11	R0.5	67.35	0.07033287	3.790
12	S1	49.77	0.08222838	4.100
13	R2.5	45.57	0.14668428	5.470
14	L2	51.23	0.15261457	5.580
15	S1.5	47.42	0.15476285	5.620
16	S2	45.57	0.27425801	7.480
17	R3	43.71	0.30826597	7.930
18	L3	46.35	0.42048893	9.260
19	S3	43.32	0.59455408	11.020
20	R4	41.95	0.79269195	12.720
21	L4	43.13	0.86750849	13.310
22	S4	41.86	1.18245934	15.530
23	L5	41.86	1.48775101	17.420
24	R5	41.27	1.66346692	18.430
25	S5	41.27	1.93280227	19.860
26	S6	41.17	2.71720506	23.550
27	SQ	41.17	4.22325452	29.360

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Southern California Gas Company
Account 352x Wells



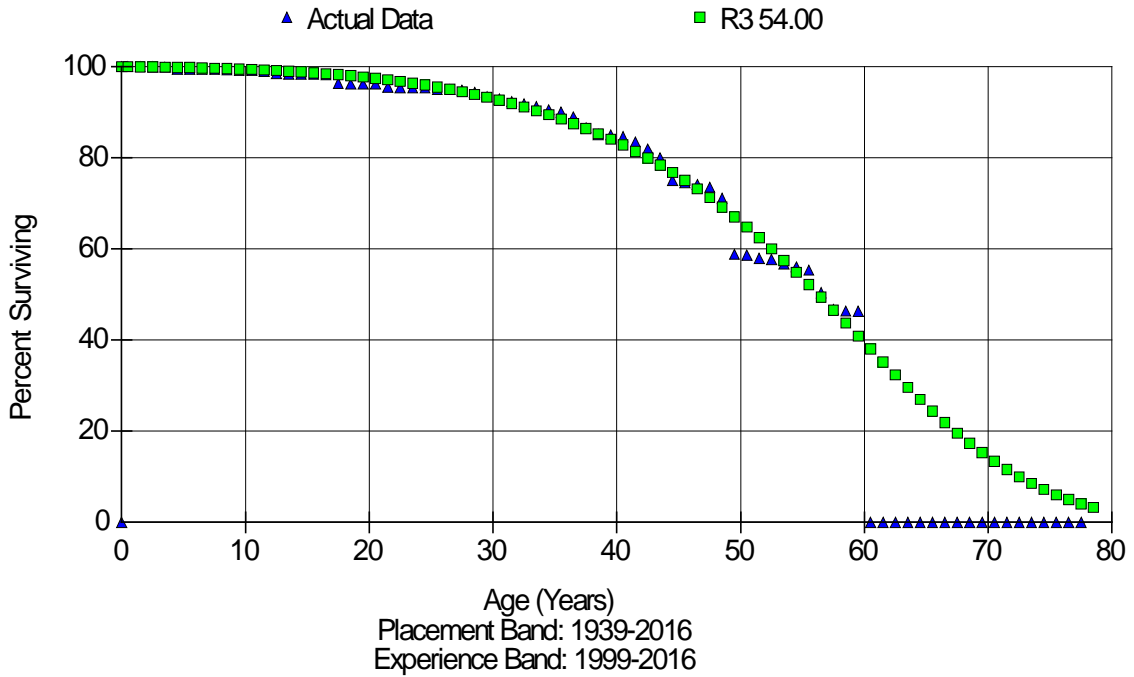
Account 352x Wells
Based on Observed Life Table (OLT)
 Matching truncated at age 42

Experience Band: 1999-2016
 Placement Band: 1930-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R1	53.43	0.00237393	0.750
2	S-.5	61.83	0.00286964	0.830
3	R0.5	63.20	0.00484935	1.070
4	L0	69.74	0.00499551	1.090
5	L0.5	60.85	0.01396997	1.820
6	R1.5	47.47	0.01401198	1.830
7	S0	52.75	0.02073400	2.220
8	L1	54.31	0.04581149	3.300
9	S0.5	48.16	0.04956747	3.440
10	R2	43.28	0.05952427	3.760
11	L1.5	49.43	0.08873282	4.600
12	S1	44.64	0.11084932	5.140
13	R2.5	40.64	0.13758276	5.720
14	S1.5	42.30	0.17872502	6.520
15	L2	45.72	0.18391291	6.620
16	R3	38.69	0.28494606	8.240
17	S2	40.35	0.29519618	8.380
18	L3	40.93	0.42519892	10.060
19	S3	38.10	0.56619473	11.610
20	R4	36.83	0.68464374	12.770
21	L4	37.90	0.78345192	13.660
22	S4	36.63	1.04621504	15.780
23	L5	36.63	1.29561121	17.560
24	R5	36.05	1.41049963	18.330
25	S5	36.05	1.65224316	19.830
26	S6	35.85	2.34165658	23.610
27	SQ	35.85	3.72912479	29.800

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Southern California Gas Company
Account 353x Lines



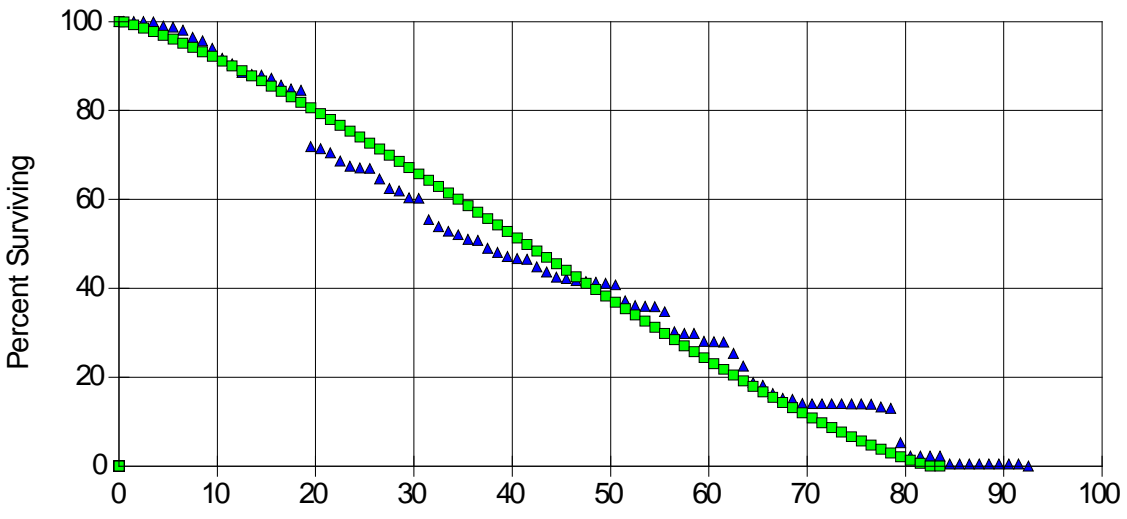
Account 353x Lines Experience Band: 1999-2016
Based on Observed Life Table (OLT) Placement Band: 1939-2016
 Matching truncated at age 60

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R3	54.42	0.02383663	1.990
2	S2	56.76	0.02923095	2.210
3	L3	57.64	0.04249883	2.660
4	S1.5	59.21	0.04846947	2.840
5	L2	64.09	0.05049466	2.900
6	R2.5	56.96	0.05387022	3.000
7	S3	53.74	0.09731560	4.030
8	S1	62.33	0.09898126	4.060
9	L1.5	68.87	0.11885839	4.450
10	R2	60.28	0.13452768	4.740
11	R4	52.08	0.17550596	5.410
12	S0.5	66.92	0.18298572	5.520
13	L1	75.32	0.20487921	5.840
14	L4	53.54	0.21350807	5.970
15	R1.5	65.75	0.26877337	6.690
16	S0	72.88	0.27728740	6.800
17	L0.5	84.01	0.31180531	7.210
18	S4	51.88	0.39178989	8.080
19	R1	73.37	0.39941750	8.160
20	L0	95.53	0.41596510	8.330
21	S-.5	84.60	0.43891205	8.550
22	R0.5	86.16	0.51711514	9.280
23	L5	51.88	0.59898898	9.990
24	R5	51.10	0.72172403	10.970
25	S5	51.10	0.92987364	12.450
26	S6	50.91	1.63171952	16.490
27	SQ	50.91	3.47306854	24.060

✓

Southern California Gas Company
Account 354 Compressor Stn Eq

▲ Actual Data ■ S-5 41.00



Age (Years)
Placement Band: 1920-2016
Experience Band: 1999-2016

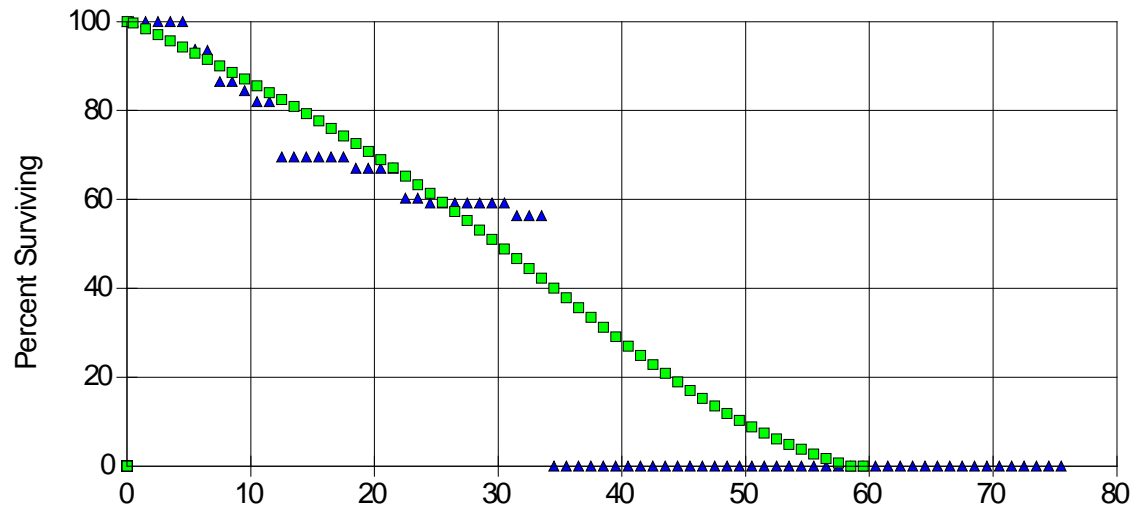
Account 354 Compressor Stn Eq Experience Band: 1999-2016
Based on Observed Life Table (OLT) Placement Band: 1920-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	L0	41.83	0.12970941	3.660
2	L0.5	41.64	0.15133620	3.950
3	S-.5	41.44	0.19229613	4.450
4	L1	41.44	0.25050161	5.080
5	R0.5	41.44	0.25214338	5.100
6	S0	41.44	0.38372471	6.290
7	L1.5	41.44	0.46614525	6.930
8	R1	41.44	0.54102816	7.470
9	S0.5	41.44	0.62806440	8.050
10	L2	41.44	0.76578376	8.890
11	R1.5	41.44	0.86833208	9.460
12	S1	41.44	0.95141652	9.900
13	R2	41.44	1.30556232	11.600
14	S1.5	41.44	1.31854515	11.660
15	L3	41.44	1.64128453	13.010
16	S2	41.44	1.75527119	13.450
17	R2.5	41.44	1.77673618	13.530
18	R3	41.44	2.34516731	15.550
19	S3	41.44	2.65428603	16.540
20	L4	41.44	2.92382823	17.360
21	R4	41.44	3.38904303	18.690
22	S4	41.44	3.81403599	19.830
23	L5	41.44	4.08689085	20.530
24	R5	41.44	4.59576391	21.770
25	S5	41.44	4.87023066	22.410
26	S6	41.44	5.75378761	24.360
27	SQ	41.44	7.34778900	27.520

✓

Southern California Gas Company
Account 355 Meas & Reg Eq

▲ Actual Data ■ R0.5 29.00



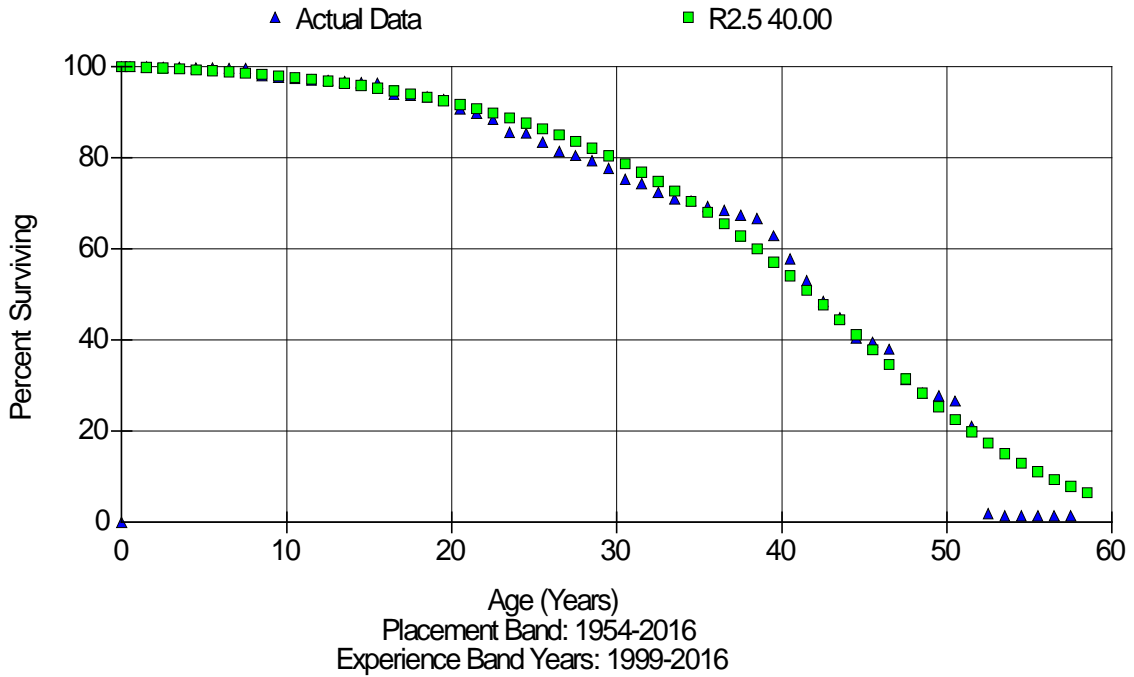
Age (Years)
Placement Band: 1941-2016
Experience Band: 1999-2016

Account 355 Meas & Reg Eq Experience Band: 1999-2016
Based on Observed Life Table (OLT) Placement Band: 1941-2016
 Matching truncated at age 34

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	L0	32.95	0.11820185	5.900
2	R0.5	29.14	0.13751377	6.360
3	S-.5	29.43	0.14568842	6.550
4	L0.5	30.80	0.19355221	7.550
5	R1	27.19	0.25993619	8.740
6	S0	27.77	0.26960513	8.900
7	L1	29.14	0.29989803	9.390
8	S0.5	26.89	0.41574983	11.060
9	R1.5	26.21	0.44349634	11.420
10	L1.5	28.07	0.46559454	11.700
11	S1	26.11	0.61321285	13.430
12	L2	27.09	0.68852143	14.230
13	R2	25.53	0.68985774	14.240
14	S1.5	25.62	0.84226239	15.740
15	R2.5	25.14	1.00729443	17.210
16	S2	25.33	1.09528693	17.950
17	L3	25.82	1.21072897	18.870
18	R3	24.84	1.38228154	20.160
19	S3	24.94	1.66400653	22.120
20	L4	25.04	1.89969097	23.640
21	R4	24.75	2.09915504	24.850
22	S4	24.75	2.42865622	26.730
23	L5	24.75	2.63066666	27.820
24	R5	24.75	2.93320903	29.370
25	S5	24.75	3.11137773	30.250
26	S6	24.75	3.67182127	32.860
27	SQ	24.75	4.66222093	37.030

✓

Southern California Gas Company
Account 356x Purification Eq



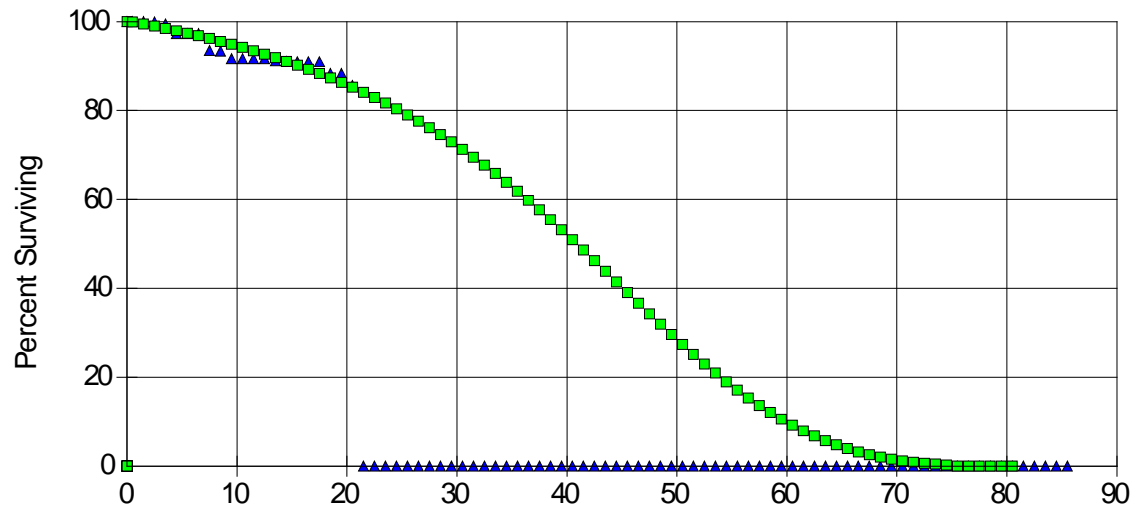
**Account 356x Purification Eqt
Based on Observed Life Table (OLT)**

Experience Band: 1999-2016
Placement Band: 1954-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R2.5	39.67	0.10743007	4.130 ✓
2	R3	39.67	0.12824374	4.510
3	R2	39.76	0.18129747	5.360
4	S2	39.76	0.19418173	5.550
5	S1.5	39.86	0.23598032	6.120
6	S3	39.67	0.28966261	6.780
7	S1	40.06	0.34743042	7.430
8	R1.5	40.06	0.37329954	7.700
9	L3	40.15	0.38576507	7.830
10	R4	39.67	0.40310406	8.000
11	L4	39.67	0.48574755	8.780
12	L2	41.03	0.52675818	9.140
13	S0.5	40.35	0.52882469	9.160
14	S4	39.67	0.66993554	10.310
15	R1	40.35	0.67448376	10.350
16	L1.5	41.62	0.67985734	10.390
17	S0	40.74	0.79006243	11.200
18	L5	39.67	0.87766480	11.800
19	L1	42.30	0.92223810	12.100
20	R5	39.67	1.02695289	12.770
21	R0.5	41.33	1.14742236	13.500
22	L0.5	43.57	1.18606822	13.720
23	S-.5	41.62	1.20511479	13.830
24	S5	39.67	1.22605257	13.950
25	L0	45.13	1.50944210	15.480
26	S6	39.67	1.80968603	16.950
27	SQ	39.67	3.10305742	22.190

Southern California Gas Company
Account 357x Other Eq

▲ Actual Data ■ R1.5 39.00



Age (Years)
Placement Band: 1929-2016
Experience Band: 1999-2016

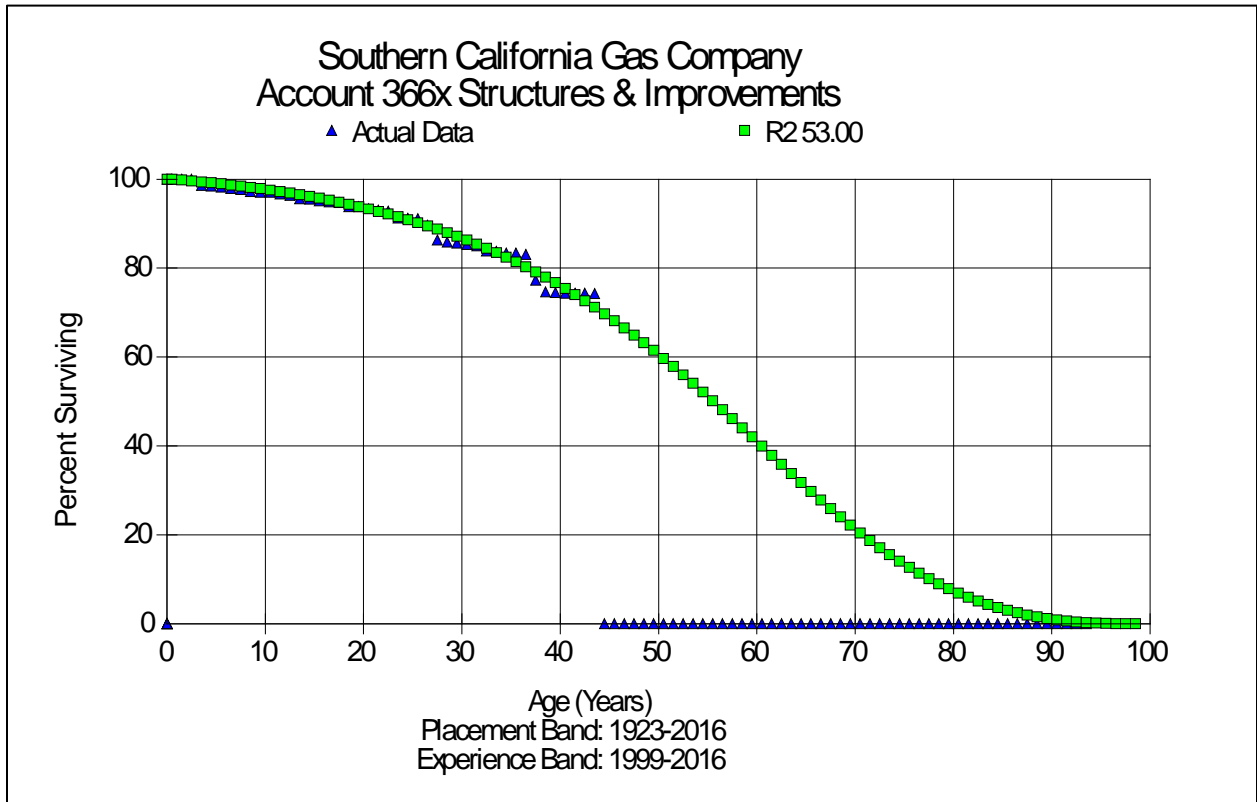
Account: 357x Other Eq
Based on Observed Life Table (OLT)
 Matching truncated at age 21

Experience Band: 1999-2016
 Placement Band: 1929-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R0.5	64.07	0.00338646	1.270
2	R1	49.32	0.00383017	1.350
3	S-.5	57.33	0.00409853	1.400
4	R1.5	39.46	0.00517272	1.570
5	L0	61.73	0.00556435	1.630
6	L0.5	49.71	0.00799770	1.950
7	S0	41.90	0.01027037	2.210
8	R2	31.94	0.01088645	2.280
9	S0.5	35.75	0.01588675	2.750
10	L1	40.44	0.01680397	2.830
11	R2.5	27.74	0.02015997	3.100
12	L1.5	34.77	0.02371144	3.360
13	S1	30.87	0.03021749	3.790
14	S1.5	27.94	0.04224860	4.490
15	R3	24.62	0.04320190	4.540
16	L2	30.08	0.04543744	4.650
17	S2	25.49	0.06875558	5.720
18	L3	25.01	0.09327195	6.660
19	R4	21.69	0.10995535	7.240
20	S3	22.76	0.12459150	7.700
21	L4	21.98	0.16196473	8.780
22	S4	20.81	0.24152912	10.720
23	L5	20.51	0.29558361	11.860
24	R5	20.03	0.30176393	11.990
25	S5	19.83	0.41652872	14.080
26	S6	19.44	0.63203610	17.350
27	SQ	19.34	1.31262639	25.000

✓

Transmission Plant Accounts



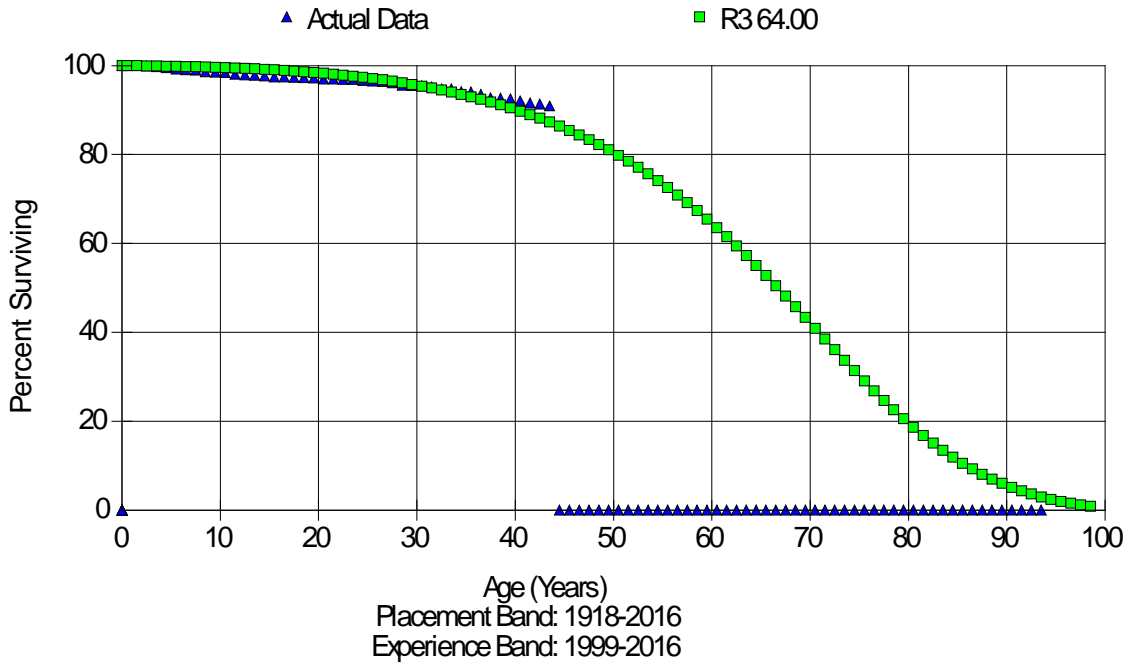
**Account 366x Structures & Improvements
Based on Observed Life Table (OLT)**
Matching truncated at age 44

Experience Band: 1999-2016
Placement Band: 1923-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R2	53.05	0.00699355	1.260
2	S0	67.31	0.00810817	1.360
3	L1	67.70	0.00861748	1.400
4	S0.5	59.69	0.00868494	1.400
5	L0.5	78.54	0.00899508	1.430
6	R1.5	60.77	0.01111339	1.590
7	L0	93.09	0.01708352	1.970
8	L1.5	59.99	0.01829198	2.040
9	R2.5	48.37	0.02200393	2.240
10	S-.5	83.52	0.02288820	2.280
11	R1	71.51	0.02324282	2.300
12	S1	53.83	0.02558154	2.410
13	R0.5	88.41	0.03527712	2.830
14	S1.5	50.03	0.05017771	3.380
15	L2	54.23	0.05532360	3.550
16	R3	44.85	0.07679100	4.180
17	S2	47.00	0.10317489	4.840
18	L3	47.10	0.17435006	6.290
19	S3	43.39	0.24737458	7.500
20	R4	41.53	0.26914964	7.820
21	L4	42.60	0.38322061	9.330
22	S4	40.85	0.56028444	11.280
23	L5	40.55	0.75794927	13.120
24	R5	39.77	0.78461929	13.350
25	S5	39.67	1.01316635	15.170
26	S6	39.28	1.56366914	18.850
27	SQ	39.19	2.93637500	25.830

✓

Southern California Gas Company
Account 367x Mains



Account: 367x Mains

Experience Band: 1999-2016

Based on Observed Life Table (OLT)

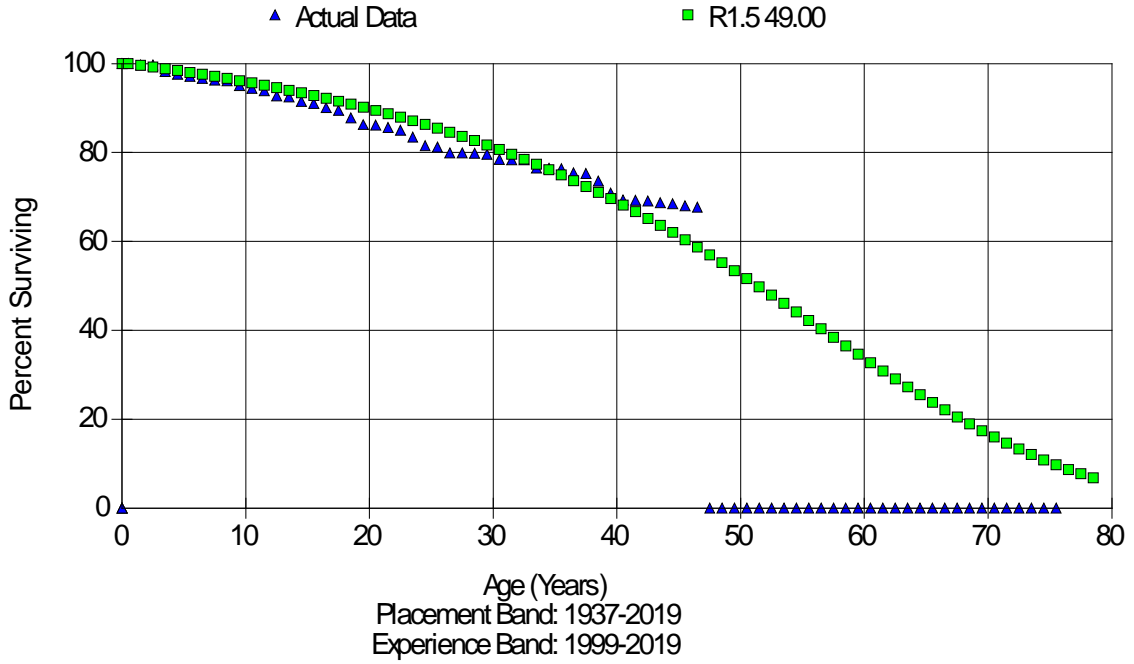
Placement Band: 1918-2016

Matching truncated at age 44

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R2	96.69	0.00049079	0.330
2	L0.5	154.80	0.00070591	0.400
3	L0	200.40	0.00075281	0.410
4	R1.5	132.33	0.00089191	0.450
5	S-.5	198.84	0.00108821	0.500
6	R1	175.21	0.00135360	0.550
7	S0	125.99	0.00145915	0.580
8	R2.5	78.14	0.00158142	0.600
9	R0.5	238.10	0.00177767	0.640
10	L1	115.44	0.00220193	0.710
11	S0.5	102.45	0.00264302	0.780
12	L1.5	95.62	0.00425783	0.980
13	S1	82.92	0.00861439	1.400
14	R3	64.17	0.00892670	1.420
15	L2	77.84	0.01254523	1.690
16	S1.5	72.76	0.01294979	1.720
17	S2	63.88	0.02691540	2.470
18	L3	61.05	0.03475412	2.810
19	R4	52.35	0.04153736	3.070
20	S3	54.50	0.05843425	3.640
21	L4	51.67	0.07081807	4.010
22	S4	48.06	0.13263279	5.490
23	R5	45.81	0.14875962	5.810
24	L5	46.69	0.16076988	6.040
25	S5	44.83	0.24430910	7.450
26	S6	43.08	0.44285660	10.030
27	SQ	42.00	1.73054187	19.830

✓

Southern California Gas Company
Account 368x Compressor Station Eq



Account 368x Compressor Station Eqt
Based on Observed Life Table (OLT)
 Matching truncated at age 47

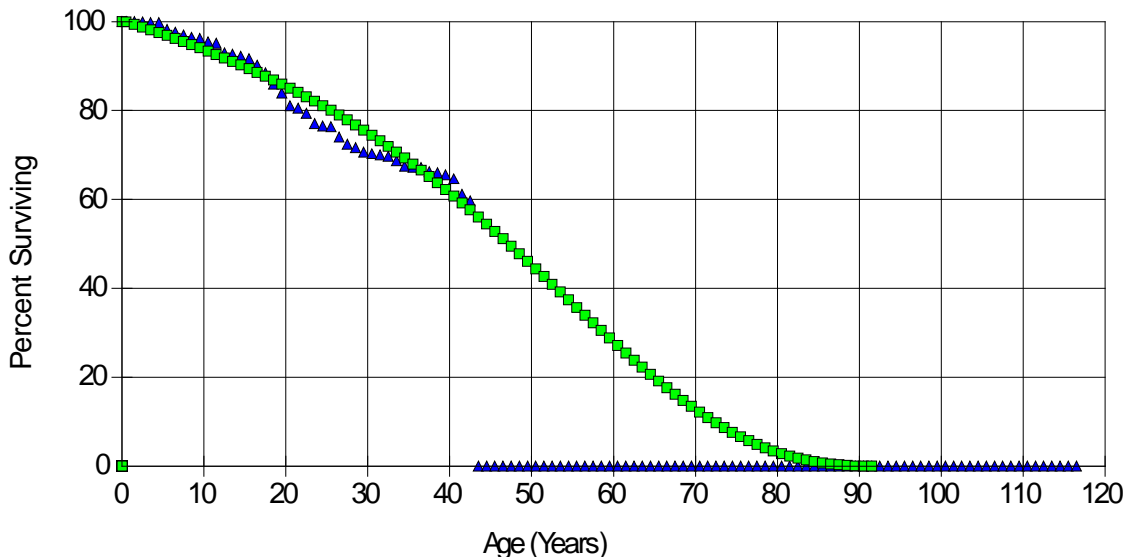
Experience Band: 1999-2016
 Placement Band: 1923-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R0.5	62.44	0.00514684	1.050
2	S-.5	61.76	0.00684188	1.210
3	L0	69.86	0.00833931	1.330
4	R1	53.95	0.01324217	1.680
5	L0.5	61.95	0.02985685	2.520
6	S0	53.95	0.04327828	3.030
7	R1.5	48.87	0.04917695	3.230
8	L1	56.09	0.08103084	4.150
9	S0.5	49.94	0.09619627	4.520
10	R2	45.25	0.13938913	5.450
11	L1.5	51.60	0.15797233	5.800
12	S1	46.82	0.19357362	6.420
13	R2.5	43.01	0.27987810	7.720
14	L2	48.28	0.29979628	7.990
15	S1.5	44.77	0.30312410	8.030
16	S2	43.01	0.47562654	10.060
17	R3	41.45	0.49866619	10.300
18	L3	43.89	0.64917049	11.750
19	S3	41.05	0.86551730	13.570
20	R4	39.88	1.07895604	15.150
21	L4	40.96	1.16453714	15.740
22	S4	39.79	1.52321379	18.000
23	L5	39.79	1.84439382	19.810
24	R5	39.30	2.02348217	20.750
25	S5	39.30	2.30564100	22.150
26	S6	39.20	3.08454276	25.620
27	SQ	39.20	4.44219152	30.740

✓

Southern California Gas Company
Account 369-Meas & Reg Station Eq

▲ Actual Data ■ R1 45.00



Age (Years)
Placement Band: 1900-2016
Experience Band: 1999-2016

Account 369 Meas & Reg Station Eq
Based on Observed Life Table (OLT)
 Matching truncated at age 43

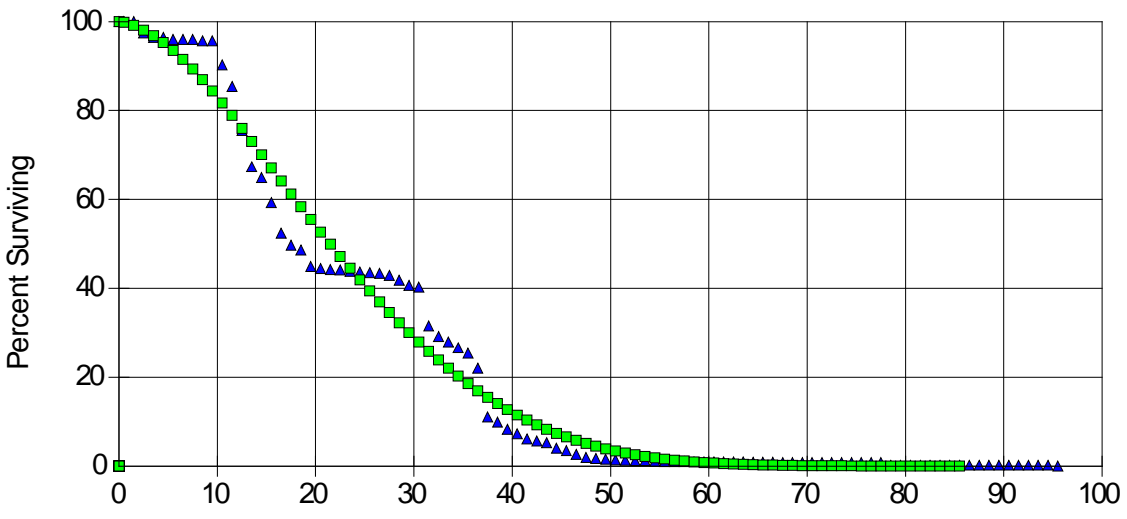
Experience Band: 1999-2016
 Placement Band: 1900-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	L0	57.58	0.01729920	2.010
2	S-.5	50.94	0.02313820	2.320
3	L0.5	51.82	0.02498028	2.410
4	R1	44.98	0.03275907	2.760
5	R0.5	51.04	0.03308307	2.770
6	S0	45.47	0.03603168	2.890
7	L1	47.42	0.05720804	3.650
8	R1.5	41.47	0.06560335	3.910
9	S0.5	42.54	0.08195111	4.370
10	L1.5	44.20	0.12934196	5.480
11	R2	38.93	0.15491054	6.000
12	S1	40.29	0.16791417	6.250
13	L2	41.76	0.25692328	7.730
14	S1.5	38.73	0.28526249	8.140
15	R2.5	37.46	0.30223151	8.380
16	S2	37.56	0.44726436	10.200
17	R3	36.29	0.53915056	11.200
18	L3	38.34	0.62036089	12.010
19	S3	36.10	0.86437862	14.180
20	R4	35.31	1.13173219	16.220
21	L4	36.10	1.17182432	16.510
22	S4	35.22	1.55963356	19.040
23	L5	35.31	1.85057130	20.750
24	R5	34.92	2.09570867	22.080
25	S5	34.92	2.35821807	23.420
26	S6	34.92	3.09681355	26.840
27	SQ	34.92	4.51883644	32.420

✓

Southern California Gas Company
Account 371x Other Eq

▲ Actual Data ■ L0.5 23.00



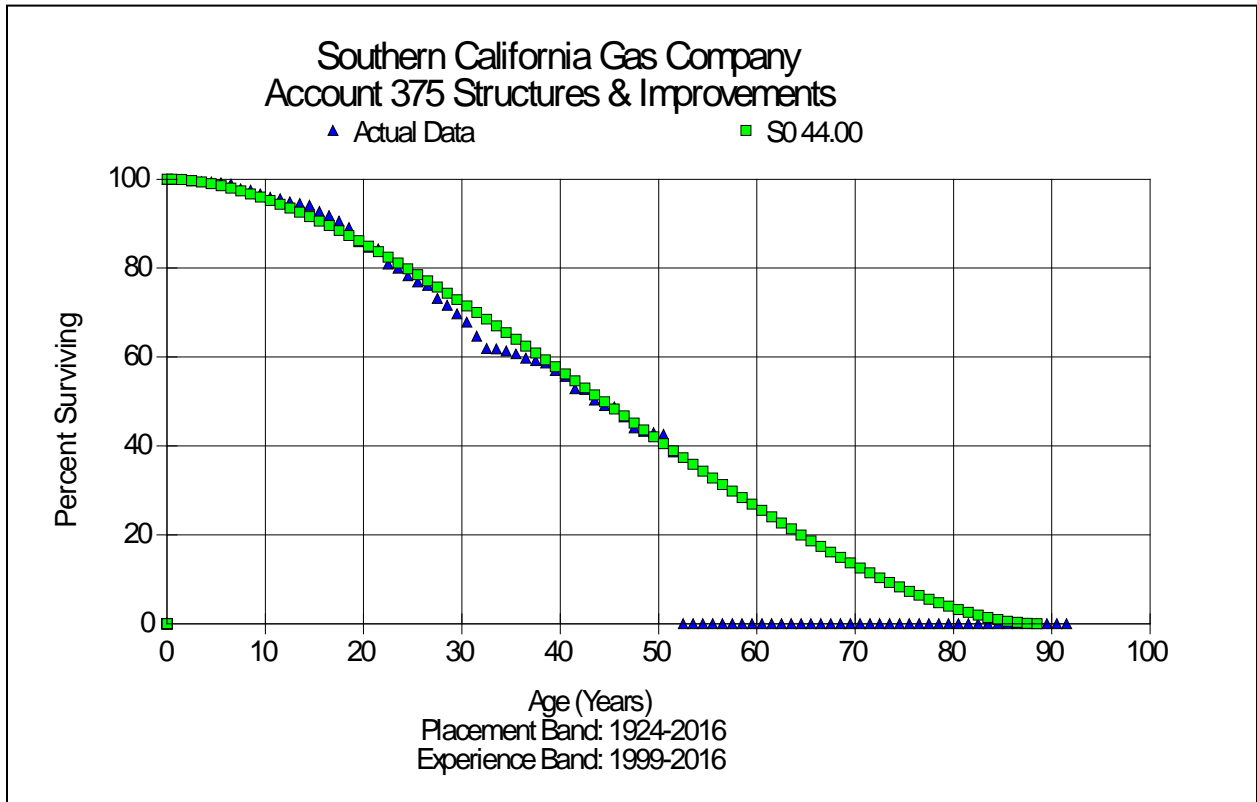
Age (Years)
Placement Band: 1913-2016
Experience Band: 1999-2016

Account 371x Other Eqt Experience Band: 1999-2016
Based on Observed Life Table (OLT) Placement Band: 1913-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	L0.5	23.47	0.19872510	4.370
2	L1	23.47	0.21130256	4.510
3	L0	23.47	0.22943192	4.700
4	S-.5	23.47	0.23209305	4.720
5	R0.5	23.47	0.27351594	5.130
6	S0	23.47	0.28268239	5.210
7	L1.5	23.47	0.29916832	5.360
8	R1	23.47	0.38682272	6.100
9	S0.5	23.47	0.39153012	6.140
10	L2	23.47	0.43465234	6.460
11	S1	23.47	0.54511687	7.240
12	R1.5	23.47	0.55068363	7.280
13	S1.5	23.47	0.74636440	8.470
14	R2	23.47	0.77690299	8.640
15	L3	23.47	0.92418905	9.430
16	S2	23.47	0.98702027	9.740
17	R2.5	23.47	1.04816341	10.040
18	R3	23.47	1.37455350	11.500
19	S3	23.47	1.52630670	12.110
20	L4	23.47	1.70533981	12.810
21	R4	23.47	2.00250393	13.880
22	S4	23.47	2.25759971	14.730
23	L5	23.47	2.43615007	15.310
24	R5	23.47	2.75645496	16.280
25	S5	23.47	2.93184183	16.790
26	S6	23.47	3.48372577	18.300
27	SQ	23.47	4.40345042	20.580

✓

Distribution Plant



Account: 375

Experience Band: 1999-2016

Based on Observed Life Table (OLT)

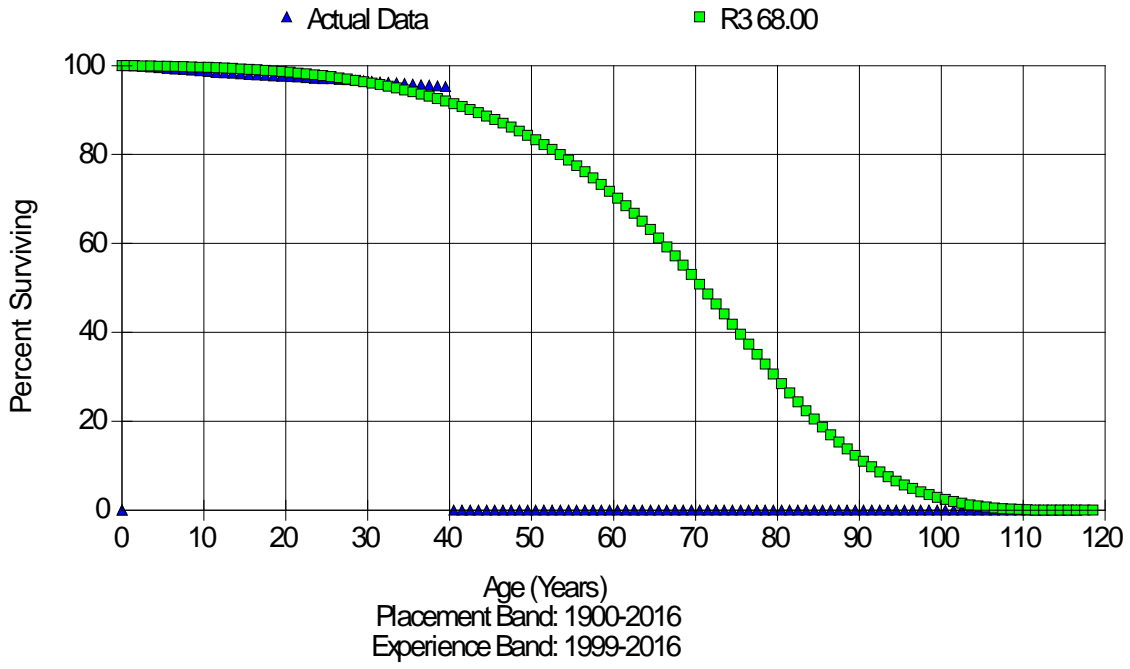
Placement Band: 1924-2016

Matching truncated at age 52

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	L1	46.07	0.01129454	1.470
2	S0	43.83	0.01921982	1.920
3	L0.5	48.91	0.02368986	2.130
4	S0.5	42.27	0.04564692	2.960
5	R1	43.05	0.04997771	3.100
6	L1.5	44.22	0.05789040	3.340
7	S-.5	46.76	0.06569232	3.550
8	L0	52.42	0.07020139	3.670
9	R1.5	41.29	0.07747219	3.860
10	R0.5	46.27	0.09549365	4.290
11	S1	41.09	0.12514223	4.910
12	L2	42.66	0.16906727	5.700
13	R2	40.02	0.19144104	6.070
14	S1.5	40.21	0.26690405	7.160
15	R2.5	39.43	0.40224097	8.800
16	S2	39.63	0.45891874	9.390
17	L3	40.51	0.56963108	10.470
18	R3	38.85	0.71664008	11.740
19	S3	38.85	0.98828668	13.790
20	L4	39.04	1.26469041	15.600
21	R4	38.55	1.44883254	16.690
22	S4	38.55	1.82218834	18.720
23	L5	38.65	2.08537732	20.030
24	R5	38.55	2.45012333	21.710
25	S5	38.55	2.69666617	22.770
26	S6	38.55	3.48262554	25.880
27	SQ	38.55	4.95324781	30.860

✓

Southern California Gas Company
Account 376x Mains

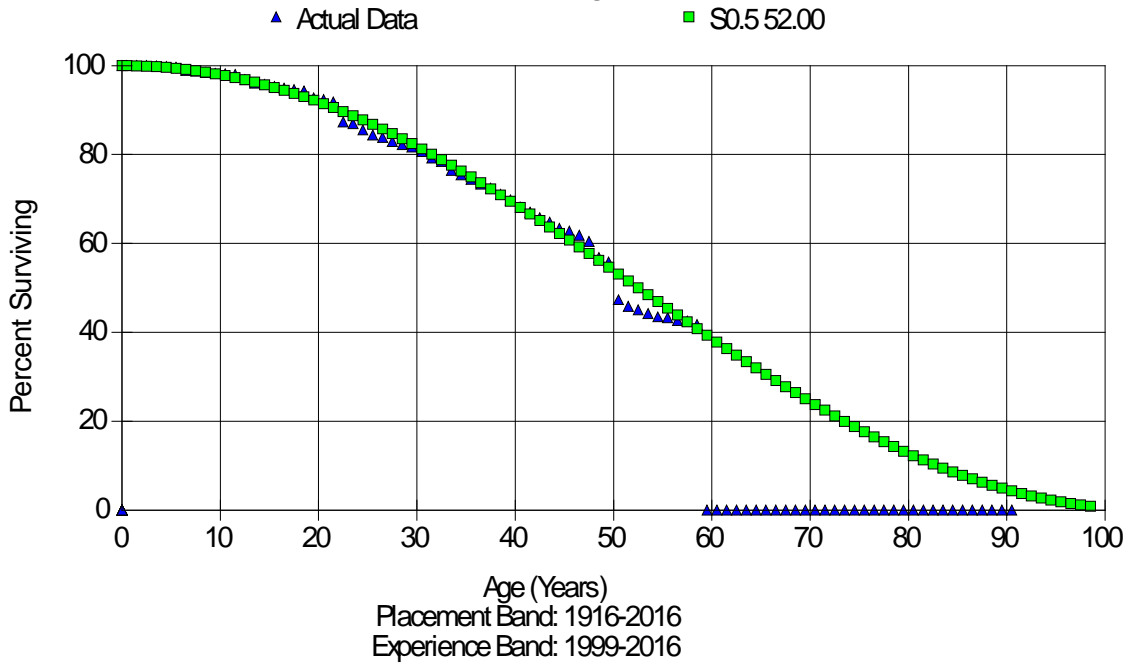


Account 376x Mains Experience Band: 1999-2016
Based on Observed Life Table (OLT) Placement Band: 1900-2016
 Matching truncated at age 40

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R1	233.74	0.00006464	0.130
2	R1.5	171.44	0.00013479	0.180
3	R2	116.85	0.00058969	0.380
4	S-.5	238.53	0.00062942	0.400
5	L0.5	186.67	0.00086733	0.470
6	L0	238.53	0.00099280	0.500
7	R2.5	89.41	0.00158237	0.630
8	S0	146.63	0.00191287	0.690
9	L1	130.81	0.00232725	0.760
10	S0.5	115.58	0.00295488	0.860
11	L1.5	105.52	0.00387744	0.980
12	R0.5	238.53	0.00439919	1.050
13	R3	68.31	0.00620399	1.250
14	S1	88.82	0.00738174	1.360
15	L2	81.79	0.00867690	1.470
16	S1.5	76.42	0.00977576	1.560
17	S2	64.99	0.01829701	2.140
18	L3	61.28	0.02043532	2.260
19	R4	52.10	0.02452022	2.480
20	S3	53.66	0.03567596	2.990
21	L4	50.54	0.03997992	3.160
22	S4	46.14	0.07316220	4.280
23	R5	43.70	0.07858125	4.430
24	L5	44.48	0.08485308	4.610
25	S5	42.24	0.13565720	5.820
26	S6	40.19	0.23591190	7.680
27	SQ	38.63	0.93598451	15.300

✓

Southern California Gas Company
Account 378 Meas & Reg Station Eqt



Account: 378

Experience Band: 1999-2016

Based on Observed Life Table (OLT)

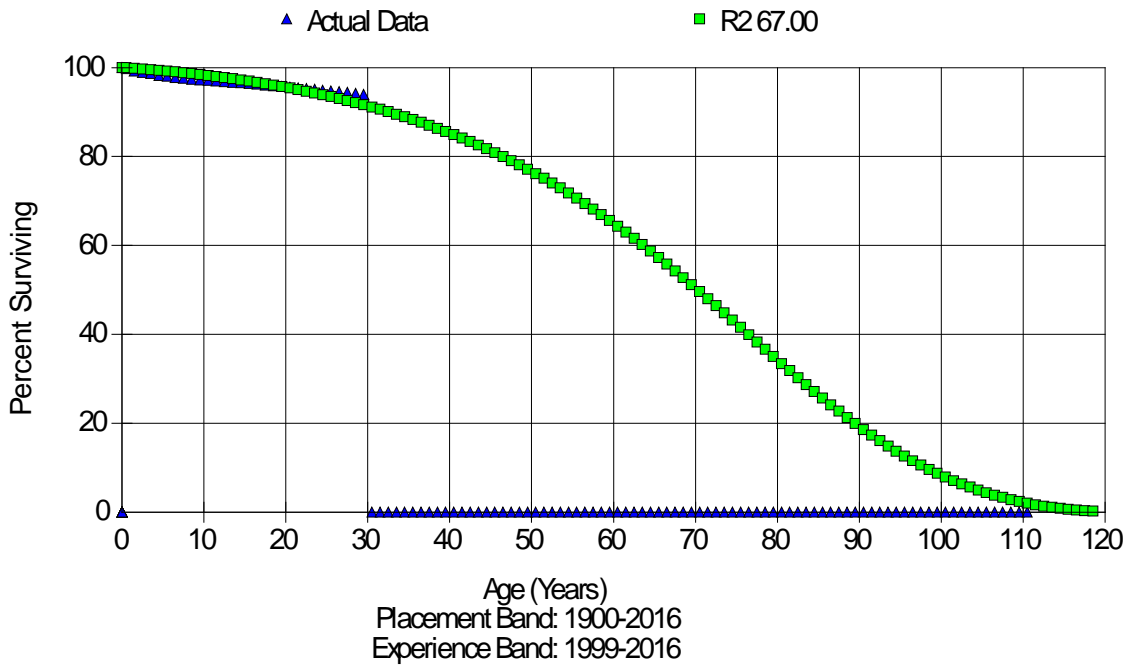
Placement Band: 1916-2016

Matching truncated at age 59

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	S0.5	52.12	0.01720273	1.710
2	L1.5	54.37	0.02563752	2.080
3	R1.5	50.75	0.02882898	2.210
4	L1	57.39	0.03401091	2.400
5	S1	50.07	0.03891337	2.570
6	R2	48.60	0.04442660	2.740
7	S0	54.66	0.04788735	2.850
8	L0.5	61.59	0.08351140	3.760
9	L2	52.12	0.08542239	3.810
10	R1	53.68	0.08917921	3.890
11	S1.5	48.80	0.10973694	4.310
12	S-.5	59.44	0.15586387	5.140
13	R2.5	47.43	0.15588011	5.140
14	L0	66.96	0.16422567	5.280
15	R0.5	58.96	0.20135458	5.840
16	S2	47.63	0.24959114	6.500
17	R3	46.55	0.36712303	7.890
18	L3	48.80	0.37376016	7.960
19	S3	46.46	0.65052356	10.500
20	L4	46.65	0.91877222	12.480
21	R4	45.77	0.99167805	12.960
22	S4	45.77	1.38783970	15.340
23	L5	45.87	1.66955179	16.820
24	R5	45.67	1.95620797	18.210
25	S5	45.67	2.22220862	19.410
26	S6	45.67	3.02713714	22.650
27	SQ	45.67	4.71516909	28.270

✓

Southern California Gas Company
Account 380x Services

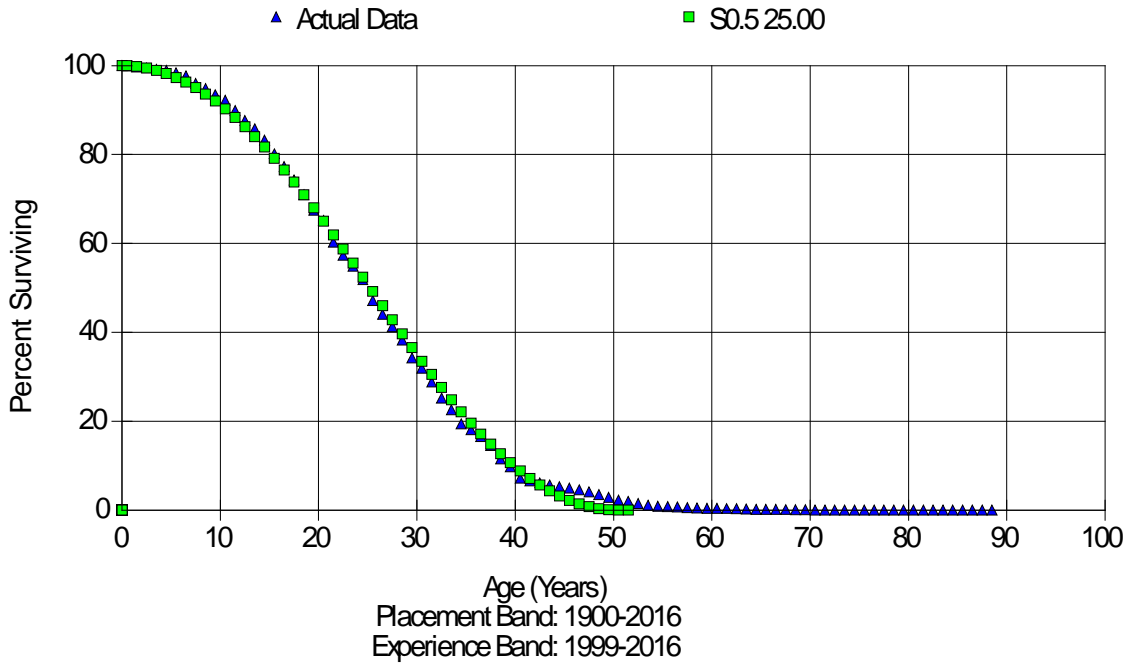


Account 380x Services Experience Band: 1999-2016
Based on Observed Life Table (OLT) Placement Band: 1900-2016
 Matching truncated at age 30

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	R0.5	167.80	0.00091898	0.550
2	R1	123.17	0.00123018	0.640
3	S-.5	139.48	0.00158714	0.730
4	R1.5	92.80	0.00173701	0.760
5	L0	139.87	0.00327493	1.040
6	R2	67.31	0.00378199	1.120
7	L0.5	107.84	0.00402437	1.160
8	S0	87.53	0.00618346	1.440
9	R2.5	54.13	0.00702236	1.530
10	L1	79.91	0.00807400	1.640
11	S0.5	70.92	0.00867274	1.700
12	L1.5	66.04	0.01122879	1.930
13	S1	57.15	0.01673052	2.360
14	R3	44.17	0.01712811	2.390
15	L2	53.54	0.02112971	2.650
16	S1.5	50.03	0.02173115	2.690
17	S2	43.78	0.03590434	3.460
18	L3	41.82	0.04249021	3.760
19	R4	35.77	0.04976432	4.070
20	S3	37.23	0.06440092	4.630
21	L4	35.28	0.07462440	4.990
22	S4	32.84	0.12117760	6.360
23	R5	31.18	0.14131736	6.860
24	L5	31.86	0.14391450	6.930
25	S5	30.49	0.21769019	8.520
26	S6	29.32	0.36240263	10.990
27	SQ	28.54	0.92279898	17.540

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Southern California Gas Company
Account 381x Meters



Account 381x Meters
Based on Observed Life Table (OLT)
 Matching truncated at age 54

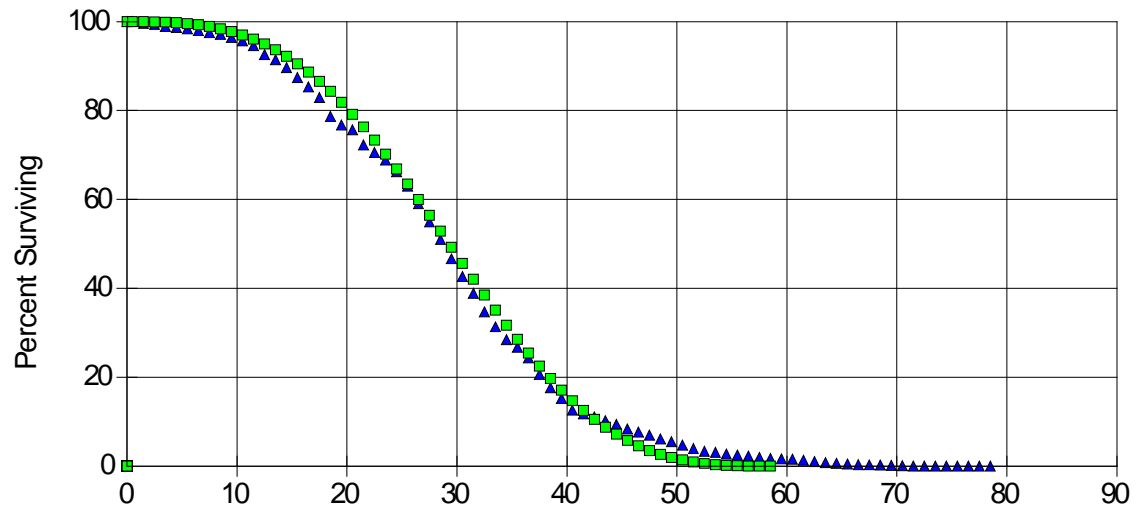
Experience Band: 1999-2016
 Placement Band: 1900-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	S0.5	25.42	0.01887099	1.870
2	L2	25.42	0.01955547	1.900
3	S1	25.42	0.02070185	1.960
4	L1.5	25.42	0.03041956	2.370
5	R1.5	25.42	0.04981404	3.040
6	S1.5	25.42	0.06324152	3.420
7	S0	25.42	0.06549437	3.480
8	R1	25.42	0.08063023	3.860
9	R2	25.42	0.08658667	4.000
10	L1	25.51	0.09322966	4.160
11	L3	25.42	0.14218811	5.130
12	S2	25.42	0.14846303	5.240
13	R2.5	25.42	0.17158755	5.640
14	R0.5	25.42	0.18516354	5.860
15	S-.5	25.42	0.18912736	5.920
16	L0.5	25.71	0.19834733	6.060
17	R3	25.42	0.31637664	7.650
18	L0	25.90	0.34976988	8.050
19	S3	25.42	0.39679184	8.570
20	L4	25.42	0.50035277	9.630
21	R4	25.42	0.66051835	11.060
22	S4	25.42	0.81725771	12.300
23	L5	25.42	0.94226318	13.210
24	R5	25.42	1.15366711	14.620
25	S5	25.42	1.27918084	15.390
26	S6	25.42	1.71814595	17.840
27	SQ	25.42	2.46915878	21.380

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Southern California Gas Company
Account 382x Meter Installations

▲ Actual Data ■ S1.5 29.00



Age (Years)
Placement Band: 1900-2016
Experience Band: 1999-2016

**Account 382x Meter Installations
Based on Observed Life Table (OLT)**

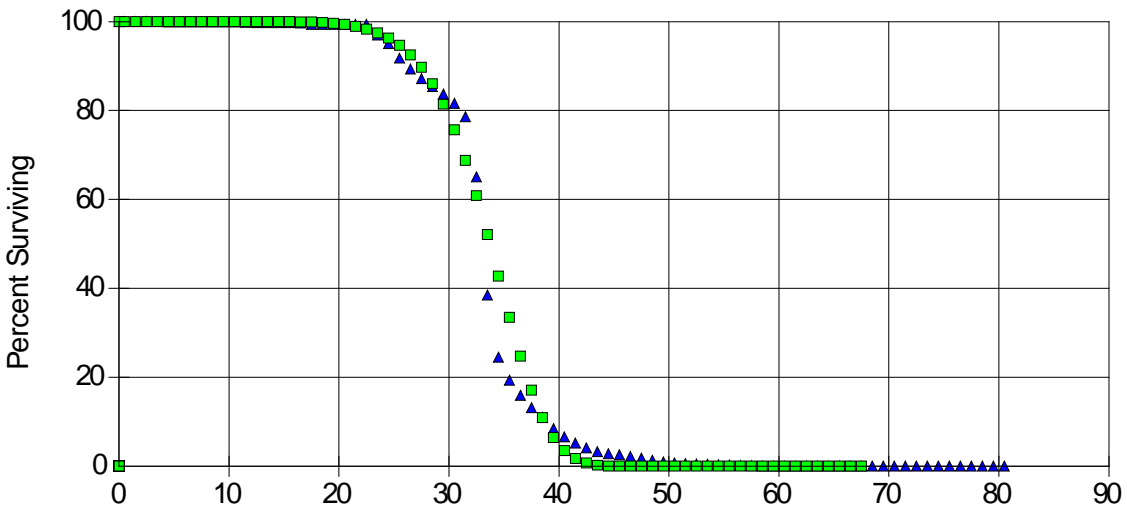
Experience Band: 1999-2016
Placement Band: 1900-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	S1.5	28.97	0.02920199	1.660
2	S1	28.97	0.03000658	1.680
3	L2	28.97	0.05281599	2.230
4	R2	28.97	0.06077032	2.390
5	S0.5	28.97	0.07487028	2.660
6	S2	28.97	0.07705213	2.700
7	R1.5	28.97	0.07787089	2.710
8	L3	28.97	0.08578102	2.840
9	R2.5	28.97	0.09588940	3.010
10	L1.5	28.97	0.11002869	3.220
11	R1	28.97	0.17208715	4.030
12	S0	28.97	0.17497066	4.060
13	R3	28.97	0.19916599	4.330
14	L1	28.97	0.22603126	4.620
15	S3	28.97	0.26617640	5.010
16	R0.5	28.97	0.35328306	5.770
17	L4	28.97	0.35696626	5.800
18	S-.5	28.97	0.36787065	5.890
19	L0.5	28.97	0.38035229	5.990
20	R4	28.97	0.48859348	6.790
21	L0	28.97	0.58808904	7.450
22	S4	28.97	0.63833610	7.760
23	L5	28.97	0.75700765	8.450
24	R5	28.97	0.95309665	9.480
25	S5	28.97	1.07746847	10.080
26	S6	28.97	1.51527573	11.960
27	SQ	28.97	2.55190531	15.520

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Southern California Gas Company
Account 383x House Regulators

▲ Actual Data ■ R5 33.00



Age (Years)
Placement Band: 1925-2016
Experience Band: 1999-2016

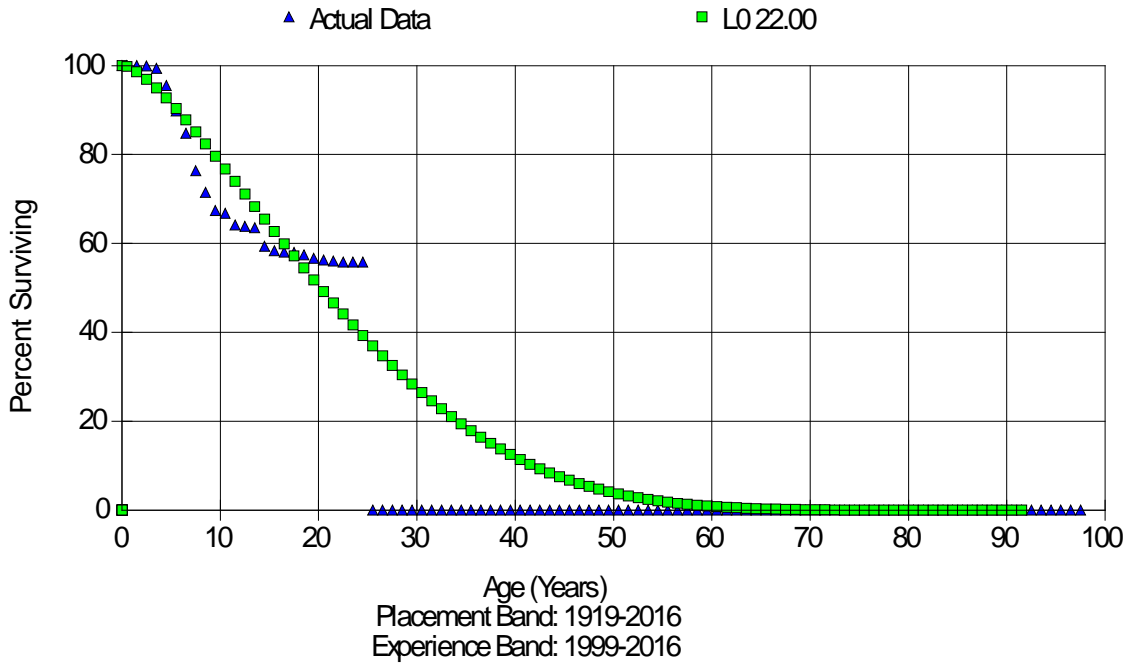
**Account 383x House Regulators
Based on Observed Life Table (OLT)**

Experience Band: 1999-2016
Placement Band: 1925-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	S5	33.18	0.07977640	2.940
2	R5	33.18	0.09812361	3.270
3	L5	33.18	0.10291901	3.340
4	S6	33.18	0.10855479	3.440
5	S4	33.18	0.17860248	4.410
6	R4	33.18	0.28215777	5.540
7	L4	33.18	0.31860890	5.880
8	S3	33.18	0.45901990	7.060
9	SQ	33.18	0.57913702	7.930
10	R3	33.18	0.60992837	8.140
11	S2	33.18	0.84159777	9.560
12	R2.5	33.18	0.86513389	9.700
13	L3	33.18	0.86549272	9.700
14	S1.5	33.18	1.09720898	10.920
15	R2	33.18	1.19843460	11.410
16	S1	33.18	1.40854496	12.370
17	L2	33.18	1.55425178	13.000
18	R1.5	33.18	1.57827690	13.100
19	S0.5	33.18	1.75560093	13.810
20	L1.5	33.18	1.92015457	14.450
21	R1	33.18	2.04670143	14.920
22	S0	33.18	2.16591715	15.340
23	L1	33.18	2.35338518	15.990
24	R0.5	33.18	2.64085416	16.940
25	S-.5	33.18	2.71551878	17.180
26	L0.5	33.18	2.75330984	17.300
27	L0	33.18	3.21433026	18.690

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Southern California Gas company
Account 387x Other Eq

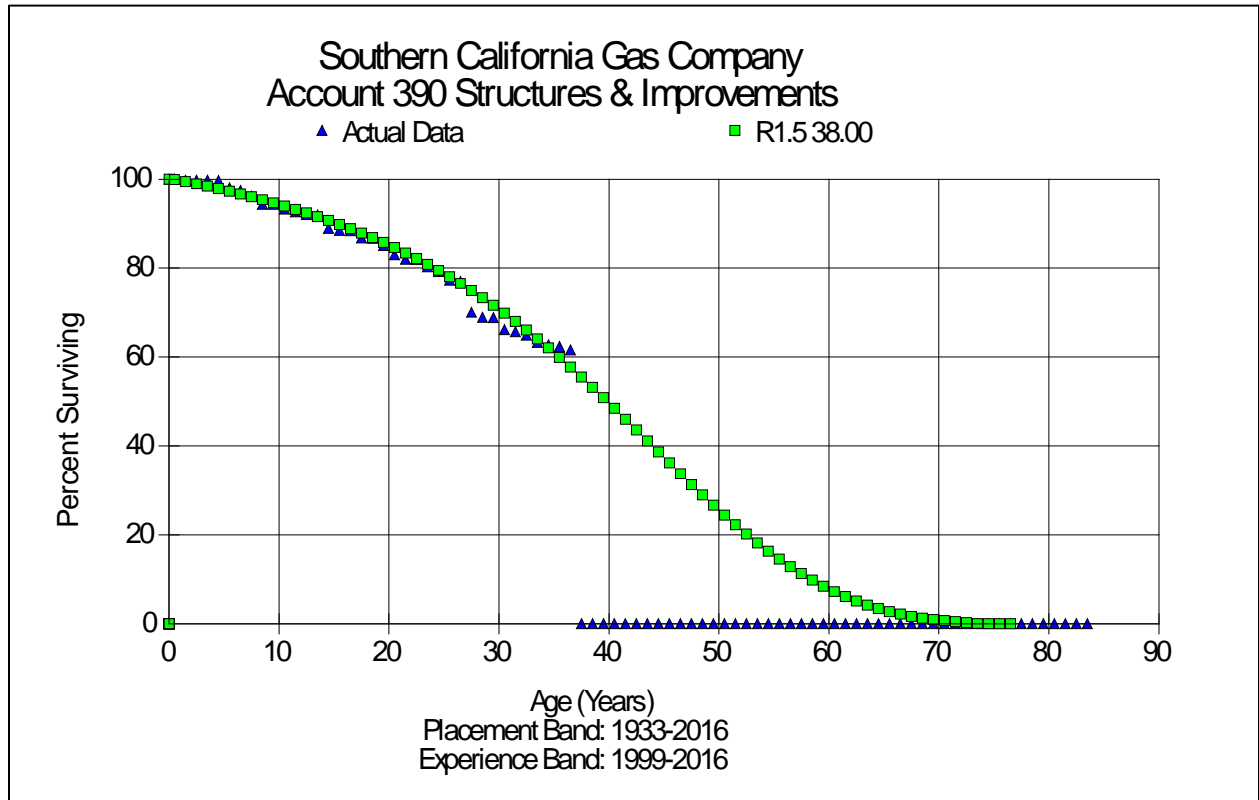


Account 387x Other Eq Experience Band: 1999-2016
Based on Observed Life Table (OLT) Placement Band: 1919-2016
 Matching truncated at age 25

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	L0	22.16	0.14743814	7.680
2	S-.5	19.92	0.18690096	8.650
3	R0.5	19.72	0.18831330	8.680
4	L0.5	20.89	0.21970969	9.370
5	S0	19.04	0.30564079	11.060
6	L1	19.92	0.31453744	11.220
7	R1	18.65	0.32271672	11.360
8	S0.5	18.55	0.44530186	13.350
9	L1.5	19.33	0.46286889	13.610
10	R1.5	18.16	0.50199161	14.170
11	S1	18.16	0.61718034	15.710
12	L2	18.74	0.65254241	16.160
13	R2	17.77	0.73332171	17.130
14	S1.5	17.86	0.82412921	18.160
15	R2.5	17.67	0.98822097	19.880
16	S2	17.67	1.05300122	20.520
17	L3	18.06	1.09166760	20.900
18	R3	17.47	1.31080906	22.900
19	S3	17.47	1.53063170	24.740
20	L4	17.57	1.68706675	25.980
21	R4	17.47	1.87097556	27.360
22	S4	17.47	2.11079183	29.060
23	L5	17.47	2.25156728	30.010
24	R5	17.47	2.49032976	31.560
25	S5	17.47	2.62471437	32.400
26	S6	17.47	3.03416645	34.840
27	SQ	17.47	3.58737132	37.880

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General Plant



**Account 390 Structures & Improvements
Based on Observed Life Table (OLT)**
Matching truncated at age 37

Experience Band: 1999-2016
Placement Band: 1933-2016

Rank	Iowa Curve Type	Average Service Life	Error Sum	Residual Measure
1	L0.5	47.82	0.00628777	1.300
2	S0	41.67	0.00643997	1.320
3	R1.5	37.76	0.01040824	1.680
4	L1	43.33	0.01334558	1.900
5	R1	41.57	0.01507599	2.020
6	L0	53.78	0.01678558	2.130
7	S0.5	38.64	0.01867136	2.250
8	S-.5	47.53	0.02041192	2.350
9	R0.5	47.92	0.03586336	3.110
10	R2	35.13	0.03953839	3.270
11	L1.5	40.01	0.04070799	3.320
12	S1	36.30	0.05936531	4.010
13	L2	37.47	0.11021655	5.460
14	R2.5	33.47	0.11205494	5.500
15	S1.5	34.74	0.11776275	5.640
16	S2	33.47	0.21501435	7.620
17	R3	32.20	0.25224723	8.260
18	L3	34.15	0.31913413	9.290
19	S3	32.00	0.46565954	11.220
20	R4	31.12	0.63602040	13.110
21	L4	31.90	0.67682466	13.520
22	S4	31.02	0.93313621	15.880
23	L5	31.02	1.16638242	17.750
24	R5	30.63	1.33287090	18.980
25	S5	30.63	1.52787109	20.320
26	S6	30.63	2.10165874	23.830
27	SQ	30.63	3.22136768	29.510

✓

Workpapers

Remaining Life Calculations

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 351x Structures and Improvements
Proposed Curve Selection 52 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1936	80.5	301	6.7	2,002	24,231	39
1937	79.5	871	6.9	6,035	69,245	116
1939	77.5	5,657	7.5	42,399	438,441	815
1941	75.5	57,001	8.1	460,287	4,303,538	8,852
1942	74.5	8,408	8.4	70,384	626,396	1,354
1943	73.5	10,354	8.7	89,781	761,034	1,727
1945	71.5	38,815	9.3	360,453	2,775,273	6,932
1946	70.5	1,036	9.6	9,944	73,038	191
1947	69.5	3,109	9.9	30,829	216,076	593
1948	68.5	3,617	10.2	37,036	247,765	712
1949	67.5	28,829	10.6	304,686	1,945,958	5,859
1950	66.5	2,308	10.9	25,168	153,482	484
1951	65.5	1,114	11.2	12,530	72,967	241
1952	64.5	24,562	11.6	284,860	1,584,244	5,478
1953	63.5	7,775	12.0	92,953	493,713	1,788
1954	62.5	379	12.3	4,670	23,688	90
1955	61.5	338,756	12.7	4,300,701	20,833,487	82,706
1956	60.5	446,552	13.1	5,840,238	27,016,403	112,312
1957	59.5	60,924	13.5	820,670	3,624,977	15,782
1958	58.5	4,980	13.9	69,083	291,346	1,329
1959	57.5	10,491	14.3	149,828	603,227	2,881
1960	56.5	4,116	14.7	60,517	232,574	1,164
1961	55.5	7,947	15.1	120,248	441,052	2,312
1962	54.5	6,289	15.6	97,925	342,743	1,883
1963	53.5	25,424	16.0	407,317	1,360,193	7,833
1964	52.5	39,985	16.5	658,984	2,099,236	12,673
1965	51.5	49,767	17.0	843,576	2,563,016	16,223
1966	50.5	7,785	17.4	135,699	393,153	2,610
1967	49.5	26,725	17.9	478,921	1,322,893	9,210
1968	48.5	5,526	18.4	101,797	268,028	1,958
1969	47.5	35,722	18.9	676,237	1,696,812	13,005
1970	46.5	147,040	19.5	2,859,989	6,837,378	55,000
1971	45.5	50,556	20.0	1,010,049	2,300,307	19,424
1972	44.5	73,031	20.5	1,498,507	3,249,895	28,817
1973	43.5	1,105,533	21.1	23,291,700	48,090,674	447,917
1974	42.5	15,319	21.6	331,317	651,068	6,371
1975	41.5	164,264	22.2	3,646,018	6,816,939	70,116
1976	40.5	2,781,781	22.8	63,352,542	112,662,131	1,218,318

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 351x Structures and Improvements
Proposed Curve Selection 52 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1977	39.5	395,249	23.4	9,233,483	15,612,316	177,567
1978	38.5	7,622	24.0	182,603	293,447	3,512
1979	37.5	229,974	24.6	5,648,700	8,624,027	108,629
1980	36.5	66,385	25.2	1,671,299	2,423,035	32,140
1981	35.5	218,411	25.8	5,634,618	7,753,586	108,358
1982	34.5	234,942	26.4	6,209,248	8,105,509	119,409
1983	33.5	357,848	27.1	9,686,089	11,987,920	186,271
1984	32.5	230,934	27.7	6,399,832	7,505,367	123,074
1985	31.5	380,245	28.4	10,786,656	11,977,715	207,436
1986	30.5	542,678	29.0	15,754,024	16,551,691	302,962
1987	29.5	353,049	29.7	10,485,572	10,414,956	201,646
1988	28.5	373,564	30.4	11,347,802	10,646,577	218,227
1989	27.5	588,510	31.1	18,279,858	16,184,035	351,536
1990	26.5	199,077	31.8	6,321,135	5,275,549	121,560
1991	25.5	1,533,172	32.4	49,750,968	39,095,879	956,749
1992	24.5	243,938	33.2	8,087,448	5,976,491	155,528
1993	23.5	294,640	33.9	9,977,618	6,924,033	191,877
1994	22.5	1,444,252	34.6	49,942,139	32,495,662	960,426
1995	21.5	649,367	35.3	22,923,881	13,961,389	440,844
1996	20.5	388,875	36.0	14,010,939	7,971,931	269,441
1997	19.5	143,334	36.8	5,269,123	2,795,006	101,329
1998	18.5	28,007	37.5	1,050,257	518,131	20,197
1999	17.5	1,997,837	38.2	76,403,651	34,962,154	1,469,301
2000	16.5	274,854	39.0	10,716,998	4,535,097	206,096
2001	15.5	975,869	39.7	38,785,640	15,125,977	745,878
2002	14.5	900,122	40.5	36,457,182	13,051,764	701,100
2003	13.5	1,609,462	41.3	66,414,316	21,727,736	1,277,198
2004	12.5	631,742	42.0	26,553,348	7,896,781	510,641
2005	11.5	847,243	42.8	36,264,944	9,743,291	697,403
2006	10.5	4,654,154	43.6	202,826,244	48,868,620	3,900,505
2007	9.5	2,521,612	44.4	111,859,391	23,955,311	2,151,142
2008	8.5	1,640,545	45.1	74,063,139	13,944,628	1,424,291
2009	7.5	1,765,738	45.9	81,109,459	13,243,038	1,559,797
2010	6.5	1,727,197	46.7	80,709,126	11,226,781	1,552,099
2011	5.5	2,676,333	47.5	127,198,643	14,719,829	2,446,128
2012	4.5	2,130,283	48.3	102,957,638	9,586,272	1,979,955
2013	3.5	2,242,811	49.1	110,207,787	7,849,840	2,119,381
2014	2.5	2,516,155	50.0	125,682,903	6,290,387	2,416,979

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 351x Structures and Improvements
Proposed Curve Selection 52 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2015	1.5	20,653,172	50.8	1,048,498,250	30,979,758	20,163,428
2016	0.5	21,881,095	51.6	1,128,799,300	10,940,547	21,707,679
		86,152,949 (a)		3,876,747,130 (b)	799,248,681 (c)	74,552,829

Average Remaining Life = 45.0 years
(b)/(a)

Average Age of Survivors = 9.3 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 352x-Wells
Proposed Curve Selection 53 R1

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1931	86	1,216	6.6	8,074	103,968	152
1932	85	94,305	7.0	656,166	7,968,782	12,380
1934	83	33,113	7.6	251,932	2,731,799	4,753
1941	76	7,997	10.0	80,082	603,774	1,511
1942	75	8,846	10.4	91,805	659,036	1,732
1944	73	90,828	11.1	1,009,728	6,585,029	19,051
1945	72	4,599	11.5	52,861	328,829	997
1946	71	83,103	11.9	986,946	5,858,729	18,622
1948	69	1,100	12.7	13,922	75,350	263
1949	68	54,797	13.1	715,339	3,698,808	13,497
1950	67	1,823	13.5	24,533	121,230	463
1951	66	145,357	13.9	2,015,612	9,520,868	38,030
1952	65	180,455	14.3	2,577,032	11,639,336	48,623
1953	64	2,553	14.7	37,530	162,116	708
1954	63	7,487	15.1	113,247	467,935	2,137
1955	62	630,537	15.6	9,809,357	38,778,025	185,082
1956	61	403,998	16.0	6,461,622	24,441,900	121,917
1957	60	67,265	16.4	1,105,639	4,002,257	20,861
1958	59	42,315	16.9	714,528	2,475,419	13,482
1959	58	137,327	17.3	2,381,376	7,896,321	44,932
1960	57	24,169	17.8	430,251	1,365,574	8,118
1961	56	143,091	18.3	2,614,084	7,941,545	49,322
1962	55	4,119	18.7	77,199	224,486	1,457
1963	54	48,597	19.2	934,134	2,599,952	17,625
1964	53	64,918	19.7	1,279,404	3,408,179	24,140
1965	52	50,802	20.2	1,026,239	2,616,322	19,363
1966	51	63,216	20.7	1,308,544	3,192,408	24,690
1967	50	24,077	21.2	510,561	1,191,831	9,633
1968	49	4,267	21.7	92,657	206,937	1,748
1969	48	434,323	22.2	9,657,033	20,630,339	182,208
1970	47	47,813	22.8	1,088,222	2,223,305	20,532
1971	46	79,212	23.3	1,844,984	3,604,133	34,811
1972	45	1,082,979	23.8	25,807,640	48,192,562	486,937
1973	44	4,395,851	24.4	107,149,889	191,219,504	2,021,696
1974	43	1,465,936	24.9	36,541,071	62,302,265	689,454
1975	42	5,253,573	25.5	133,886,691	218,023,284	2,526,164
1976	41	22,843,038	26.0	595,049,135	925,143,019	11,227,342
1977	40	9,383,726	26.6	249,788,885	370,657,179	4,712,998
1978	39	1,079,068	27.2	29,347,561	41,544,130	553,728
1979	38	1,599,402	27.8	44,433,318	59,977,559	838,364
1980	37	8,389,233	28.4	238,015,415	306,206,990	4,490,857
1981	36	4,769,156	29.0	138,152,941	169,305,022	2,606,659
1982	35	2,586,221	29.6	76,475,924	89,224,635	1,442,942
1983	34	6,722,668	30.2	202,883,191	225,209,365	3,827,985

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 352x-Wells
Proposed Curve Selection 53 R1

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1984	33	170,305	30.8	5,244,232	5,534,908	98,948
1985	32	910,009	31.4	28,586,182	28,665,272	539,362
1986	31	1,655,648	32.0	53,042,699	50,497,269	1,000,806
1987	30	3,445,414	32.7	112,556,310	101,639,725	2,123,704
1988	29	1,864,885	33.3	62,109,226	53,149,219	1,171,872
1989	28	2,913,436	33.9	98,898,572	80,119,490	1,866,011
1990	27	3,186,572	34.6	110,228,366	84,444,153	2,079,780
1991	26	6,780,237	35.2	238,948,414	172,896,044	4,508,461
1992	25	9,027,194	35.9	324,045,661	221,166,264	6,114,069
1993	24	12,314,007	36.6	450,143,869	289,379,156	8,493,281
1994	23	2,964,525	37.2	110,334,202	66,701,820	2,081,777
1995	22	2,695,483	37.9	102,115,169	57,952,881	1,926,701
1996	21	328,566	38.6	12,667,534	6,735,606	239,010
1997	20	1,571,779	39.2	61,656,874	30,649,694	1,163,337
1999	18	3,310	40.6	134,327	57,923	2,534
2000	17	4,007,522	41.3	165,374,050	66,124,113	3,120,265
2001	16	1,503,162	42.0	63,059,243	23,299,004	1,189,797
2002	15	3,258,483	42.6	138,938,495	47,247,998	2,621,481
2003	14	3,056,515	43.3	132,438,291	41,262,957	2,498,836
2004	13	6,183,657	44.0	272,222,857	77,295,710	5,136,280
2005	12	3,588,555	44.7	160,480,472	41,268,386	3,027,933
2006	11	16,822,309	45.4	764,076,841	176,634,244	14,416,544
2007	10	3,957,512	46.1	182,537,063	37,596,363	3,444,096
2008	9	13,733,937	46.8	643,180,078	116,738,468	12,135,473
2009	8	11,989,163	47.5	569,992,356	89,918,722	10,754,573
2010	7	6,095,155	48.3	294,133,200	39,618,508	5,549,683
2011	6	40,379,807	49.0	1,977,613,715	222,088,937	37,313,466
2012	5	21,342,011	49.7	1,060,648,605	96,039,050	20,012,238
2013	4	7,306,291	50.4	368,407,900	25,572,019	6,951,092
2014	3	17,721,699	51.2	906,539,058	44,304,249	17,104,511
2015	2	56,040,814	51.9	2,907,914,859	84,061,221	54,866,318
2016	1	48,323,878	52.6	2,543,219,781	24,161,939	47,985,279
		387,700,314 (a)		16,848,990,805 (b)	5,387,151,343 (c)	317,905,487

Average Remaining Life = 43.5 years
(b)/(a)

Average Age of Survivors = 13.9 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 353x-Lines
Proposed Curve Selection 54 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1944	72.5	11,563	4.7	53,961	838,320	999
1945	71.5	10,950	4.9	53,938	782,896	999
1947	69.5	3,086	5.5	16,838	214,444	312
1949	67.5	26,354	6.0	158,106	1,778,916	2,928
1950	66.5	2,197	6.3	13,801	146,099	256
1951	65.5	63,755	6.6	419,113	4,175,977	7,761
1952	64.5	10,610	6.9	72,953	684,337	1,351
1953	63.5	51	7.2	368	3,247	7
1954	62.5	3,582	7.5	26,921	223,853	499
1955	61.5	18,406	7.9	144,572	1,131,975	2,677
1956	60.5	713,866	8.2	5,859,057	43,188,903	108,501
1957	59.5	120,901	8.6	1,036,820	7,193,619	19,200
1958	58.5	7,667	9.0	68,700	448,544	1,272
1959	57.5	26,766	9.4	250,540	1,539,031	4,640
1960	56.5	197,163	9.8	1,927,667	11,139,727	35,698
1961	55.5	147,753	10.2	1,508,799	8,200,276	27,941
1962	54.5	142,390	10.7	1,518,425	7,760,236	28,119
1963	53.5	68,259	11.1	759,976	3,651,852	14,074
1964	52.5	41,169	11.6	478,439	2,161,395	8,860
1966	50.5	129,639	12.6	1,639,442	6,546,794	30,360
1967	49.5	24,778	13.2	326,739	1,226,499	6,051
1968	48.5	12,565	13.7	172,704	609,424	3,198
1969	47.5	279,865	14.3	4,007,271	13,293,599	74,209
1970	46.5	2,362	14.9	35,215	109,832	652
1971	45.5	4,319	15.5	67,007	196,506	1,241
1972	44.5	(20,728)	16.1	(334,474)	(922,384)	(6,194)
1973	43.5	5,759,209	16.8	96,583,253	250,525,573	1,788,579
1974	42.5	3,263,992	17.4	56,865,044	138,719,676	1,053,056
1975	41.5	5,835,659	18.1	105,551,992	242,179,849	1,954,667
1976	40.5	10,097,151	18.8	189,485,319	408,934,620	3,508,987
1977	39.5	2,927,181	19.5	56,956,718	115,623,659	1,054,754
1978	38.5	1,061,950	20.2	21,410,982	40,885,058	396,500
1979	37.5	1,108,367	20.9	23,140,550	41,563,756	428,529
1980	36.5	2,710,470	21.6	58,556,442	98,932,148	1,084,379
1981	35.5	3,865,960	22.3	86,379,916	137,241,580	1,599,628
1982	34.5	2,371,771	23.1	54,774,935	81,826,112	1,014,351
1983	33.5	4,542,158	23.9	108,357,481	152,162,300	2,006,620
1984	32.5	715,329	24.6	17,616,910	23,248,179	326,239
1985	31.5	81,599	25.4	2,073,408	2,570,381	38,396
1986	30.5	115,156	26.2	3,017,251	3,512,260	55,875
1987	29.5	418,720	27.0	11,306,021	12,352,234	209,371
1988	28.5	688,490	27.8	19,149,040	19,621,969	354,612
1989	27.5	631,963	28.6	18,095,663	17,378,983	335,105
1991	25.5	1,191,981	30.3	36,120,719	30,395,528	668,902

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 353x-Lines
Proposed Curve Selection 54 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1992	24.5	1,005,877	31.2	31,333,869	24,643,978	580,257
1993	23.5	3,487,507	32.0	111,619,263	81,956,412	2,067,023
1994	22.5	806,952	32.9	26,525,071	18,156,417	491,205
1995	21.5	2,648,077	33.7	89,356,826	56,933,645	1,654,756
1996	20.5	7,006,202	34.6	242,591,834	143,627,142	4,492,441
1997	19.5	249,026	35.5	8,843,978	4,856,013	163,777
1998	18.5	477,618	36.4	17,390,374	8,835,941	322,044
1999	17.5	567,527	37.3	21,176,786	9,931,716	392,163
2000	16.5	351,903	38.2	13,450,996	5,806,403	249,093
2001	15.5	2,364,024	39.1	92,530,771	36,642,374	1,713,533
2002	14.5	1,260,015	40.1	50,482,759	18,270,216	934,866
2003	13.5	1,803,446	41.0	73,932,768	24,346,525	1,369,125
2004	12.5	2,318,286	41.9	97,208,327	28,978,573	1,800,154
2005	11.5	996,927	42.9	42,740,727	11,464,662	791,495
2006	10.5	614,406	43.8	26,922,671	6,451,264	498,568
2007	9.5	1,231,791	44.8	55,147,059	11,702,018	1,021,242
2008	8.5	1,038,899	45.7	47,504,849	8,830,639	879,719
2009	7.5	1,164,228	46.7	54,354,099	8,731,714	1,006,557
2010	6.5	4,658,555	47.7	221,986,792	30,280,609	4,110,867
2011	5.5	6,956,521	48.6	338,224,335	38,260,866	6,263,414
2012	4.5	9,034,404	49.6	448,029,819	40,654,820	8,296,848
2013	3.5	4,781,625	50.6	241,789,811	16,735,689	4,477,589
2014	2.5	3,362,034	51.5	173,292,525	8,405,085	3,209,121
2015	1.5	5,747,789	52.5	301,900,336	8,621,684	5,590,747
2016	0.5	2,193,567	53.5	117,372,618	1,096,784	2,173,567
		115,563,603 (a)		3,931,433,803 (b)	2,588,218,970 (c)	72,804,330

Average Remaining Life = 34.0 years
(b)/(a)

Average Age of Survivors = 22.4 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 354-Compressor Stn Eq
Proposed Curve Selection 41 S-.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1939	77.5	17,589	2.1	37,561	1,363,148	916
1940	76.5	29	2.6	75	2,222	2
1941	75.5	34,730	3.0	105,709	2,622,132	2,578
1942	74.5	653	3.5	2,282	48,649	56
1943	73.5	1,356	3.9	5,341	99,632	130
1944	72.5	984	4.4	4,316	71,340	105
1945	71.5	38,347	4.8	185,175	2,741,775	4,516
1946	70.5	20,153	5.3	106,234	1,420,793	2,591
1947	69.5	96,814	5.7	553,082	6,728,585	13,490
1948	68.5	93,993	6.2	578,227	6,438,525	14,103
1949	67.5	20,124	6.6	132,648	1,358,376	3,235
1950	66.5	99,744	7.0	701,146	6,632,947	17,101
1951	65.5	1,994	7.5	14,889	130,585	363
1952	64.5	34,559	7.9	273,212	2,229,041	6,664
1953	63.5	167,241	8.3	1,395,446	10,619,785	34,035
1954	62.5	5,423	8.8	47,623	338,938	1,162
1955	61.5	127,785	9.2	1,178,175	7,858,747	28,736
1956	60.5	1,097,158	9.7	10,597,247	66,378,049	258,469
1957	59.5	20,163	10.1	203,590	1,199,694	4,966
1958	58.5	5,434	10.5	57,260	317,904	1,397
1959	57.5	8,279	11.0	90,870	476,017	2,216
1960	56.5	39,549	11.4	451,540	2,234,499	11,013
1961	55.5	71,433	11.9	847,099	3,964,551	20,661
1962	54.5	67,444	12.3	829,633	3,675,706	20,235
1963	53.5	8,099	12.7	103,210	433,272	2,517
1964	52.5	231,537	13.2	3,053,656	12,155,693	74,479
1965	51.5	1,306,547	13.6	17,813,808	67,287,150	434,483
1966	50.5	400,430	14.1	5,638,371	20,221,718	137,521
1967	49.5	34,372	14.5	499,393	1,701,432	12,180
1968	48.5	19,603	15.0	293,618	950,746	7,161
1969	47.5	40,255	15.4	621,101	1,912,116	15,149
1970	46.5	12,700	15.9	201,692	590,540	4,919
1971	45.5	48,979	16.3	800,098	2,228,532	19,515
1972	44.5	5,788	16.8	97,193	257,576	2,371
1973	43.5	5,031,892	17.2	86,795,253	218,887,308	2,116,957
1974	42.5	5,945,324	17.7	105,283,150	252,676,255	2,567,882
1975	41.5	346,439	18.2	6,294,814	14,377,228	153,532
1976	40.5	8,502,594	18.6	158,434,053	344,355,072	3,864,245
1977	39.5	909,827	19.1	17,377,111	35,938,149	423,832
1978	38.5	17,478	19.6	342,000	672,907	8,341
1979	37.5	323,315	20.0	6,478,506	12,124,310	158,012
1980	36.5	239,526	20.5	4,912,804	8,742,682	119,824
1981	35.5	173,332	21.0	3,637,527	6,153,288	88,720
1982	34.5	116,545	21.5	2,501,526	4,020,802	61,013

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 354-Compressor Stn Eq
Proposed Curve Selection 41 S-.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1983	33.5	1,447,275	21.9	31,760,166	48,483,716	774,638
1984	32.5	1,223,439	22.4	27,440,073	39,761,763	669,270
1985	31.5	917,588	22.9	21,026,806	28,904,008	512,849
1986	30.5	372,072	23.4	8,708,458	11,348,195	212,401
1987	29.5	3,162,829	23.9	75,586,518	93,303,467	1,843,574
1988	28.5	2,340,765	24.4	57,102,373	66,711,795	1,392,741
1989	27.5	425,641	24.9	10,596,374	11,705,136	258,448
1990	26.5	287,760	25.4	7,308,716	7,625,633	178,261
1991	25.5	1,015,274	25.9	26,302,229	25,889,488	641,518
1992	24.5	575,516	26.4	15,203,983	14,100,148	370,829
1993	23.5	897,376	26.9	24,169,951	21,088,347	589,511
1994	22.5	824,222	27.5	22,628,209	18,544,987	551,908
1995	21.5	401,783	28.0	11,241,472	8,638,343	274,182
1996	20.5	3,104,982	28.5	88,517,757	63,652,128	2,158,970
1997	19.5	982,582	29.0	28,536,557	19,160,341	696,014
1998	18.5	268,179	29.6	7,933,388	4,961,302	193,497
1999	17.5	2,922,900	30.1	88,059,088	51,150,750	2,147,783
2000	16.5	3,453,128	30.7	105,936,766	56,976,604	2,583,824
2001	15.5	6,725,268	31.2	210,064,175	104,241,660	5,123,516
2002	14.5	8,110,699	31.8	257,908,341	117,605,137	6,290,447
2003	13.5	6,246,454	32.4	202,185,884	84,327,134	4,931,363
2004	12.5	3,246,554	32.9	106,958,280	40,581,931	2,608,739
2005	11.5	3,604,601	33.5	120,859,476	41,452,916	2,947,792
2006	10.5	4,396,391	34.1	150,008,292	46,162,107	3,658,739
2007	9.5	3,546,932	34.7	123,155,864	33,695,852	3,003,802
2008	8.5	6,486,203	35.3	229,161,582	55,132,726	5,589,307
2009	7.5	6,239,199	35.9	224,299,032	46,793,993	5,470,708
2010	6.5	5,902,829	36.6	215,916,939	38,368,388	5,266,267
2011	5.5	7,878,253	37.2	293,221,238	43,330,390	7,151,738
2012	4.5	8,320,611	37.9	315,107,939	37,442,748	7,685,559
2013	3.5	8,795,027	38.5	338,917,152	30,782,594	8,266,272
2014	2.5	7,775,132	39.2	304,911,559	19,437,829	7,436,867
2015	1.5	17,547,082	39.9	700,343,411	26,320,623	17,081,547
2016	0.5	7,675,151	40.6	311,850,203	3,837,576	7,606,103
		162,905,253 (a)		5,202,505,517 (b)	2,496,158,169 (c)	126,890,378

Average Remaining Life = 31.9 years
(b)/(a)

Average Age of Survivors = 15.3 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 355-Meas & Reg Eq
Proposed Curve Selection 29 R0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1941	75.5	1,028	0.0	-	77,577	-
1945	71.5	25,767	0.0	-	1,842,308	-
1946	70.5	10,393	0.0	-	732,707	-
1948	68.5	3,500	0.0	-	239,750	-
1949	67.5	25,966	0.0	-	1,752,730	-
1950	66.5	3,282	0.0	-	218,253	-
1951	65.5	22,123	0.0	-	1,449,035	-
1952	64.5	27,204	0.0	-	1,754,641	-
1953	63.5	3,679	0.0	-	233,617	-
1954	62.5	426	0.0	-	26,625	-
1956	60.5	14,497	0.0	-	877,077	-
1957	59.5	4,349	0.0	-	258,766	-
1961	55.5	7,086	1.2	8,834	393,273	305
1962	54.5	5,548	1.7	9,486	302,366	327
1963	53.5	3,400	2.2	7,368	181,900	254
1964	52.5	29,873	2.6	78,078	1,568,333	2,692
1965	51.5	392	3.0	1,195	20,188	41
1966	50.5	2,760	3.5	9,581	139,380	330
1967	49.5	7,166	3.9	27,852	354,717	960
1968	48.5	1,746	4.3	7,496	84,681	258
1969	47.5	19,562	4.7	91,857	929,195	3,167
1970	46.5	3,715	5.1	18,922	172,748	652
1971	45.5	4,133	5.5	22,690	188,052	782
1972	44.5	3,367	5.9	19,815	149,832	683
1974	42.5	4,209	6.7	28,110	178,883	969
1976	40.5	278,333	7.5	2,082,207	11,272,471	71,800
1978	38.5	51,562	8.3	427,921	1,985,120	14,756
1983	33.5	188,827	10.4	1,971,933	6,325,688	67,998
1986	30.5	22,584	11.8	266,763	688,811	9,199
1988	28.5	20,338	12.8	259,577	579,634	8,951
1989	27.5	32,508	13.3	430,750	893,980	14,853
2000	16.5	69,760	19.1	1,333,722	1,151,047	45,990
2003	13.5	172,559	20.9	3,598,376	2,329,550	124,082
2004	12.5	13,636	21.4	292,359	170,452	10,081
2005	11.5	2,030,876	22.0	44,740,235	23,355,076	1,542,767
2006	10.5	386,535	22.6	8,744,709	4,058,613	301,542
2007	9.5	349,156	23.2	8,107,054	3,316,984	279,554
2008	8.5	215,991	23.8	5,144,278	1,835,921	177,389
2009	7.5	1,003,001	24.4	24,490,493	7,522,510	844,500
2010	6.5	354,628	25.0	8,872,703	2,305,084	305,955
2012	4.5	719,932	26.2	18,885,050	3,239,693	651,209
2013	3.5	71,561	26.8	1,920,839	250,463	66,236
2014	2.5	525,411	27.5	14,425,028	1,313,528	497,415
2015	1.5	1,222,389	28.1	34,313,318	1,833,584	1,183,218

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 355-Meas & Reg Eq
Proposed Curve Selection 29 R0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
		7,964,758 (a)	425.5	180,638,599 (b)	88,554,841 (c)	6,228,917
		Average Remaining Life (b)/(a)		= 22.7 years		
		Average Age of Survivors (c)/(a)		= 11.1 years		

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 356x-Purification Eq
Proposed Curve Selection 40 R2.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1959	57.5	2,250	4.1	9,334	129,375	233
1960	56.5	8,997	4.4	39,337	508,309	983
1970	46.5	3,754	7.0	26,385	174,571	660
1971	45.5	30,906	7.4	227,558	1,406,223	5,689
1972	44.5	394,171	7.7	3,041,323	17,540,621	76,033
1973	43.5	1,110,109	8.1	8,979,384	48,289,751	224,485
1974	42.5	296,257	8.5	2,513,032	12,590,923	62,826
1975	41.5	146,397	8.9	1,302,533	6,075,476	32,563
1976	40.5	9,367,388	9.3	87,440,443	379,379,202	2,186,011
1977	39.5	237,478	9.8	2,325,516	9,380,381	58,138
1978	38.5	7,247	10.3	74,450	278,994	1,861
1979	37.5	175,858	10.8	1,894,895	6,594,675	47,372
1980	36.5	2,850,509	11.3	32,209,211	104,043,584	805,230
1981	35.5	44,765	11.8	530,141	1,589,173	13,254
1982	34.5	131,110	12.4	1,626,792	4,523,282	40,670
1983	33.5	77,084	13.0	1,001,369	2,582,323	25,034
1984	32.5	141,716	13.6	1,926,468	4,605,757	48,162
1985	31.5	8,609,798	14.2	122,372,718	271,208,632	3,059,318
1986	30.5	60,316	14.9	895,780	1,839,623	22,394
1987	29.5	91,646	15.5	1,420,925	2,703,561	35,523
1988	28.5	1,156,310	16.2	18,703,235	32,954,846	467,581
1989	27.5	14,542	16.9	245,153	399,896	6,129
1990	26.5	111,931	17.6	1,965,350	2,966,168	49,134
1991	25.5	1,231,584	18.3	22,502,022	31,405,388	562,551
1992	24.5	4,316,741	19.0	82,009,700	105,760,154	2,050,242
1993	23.5	1,368,700	19.7	27,013,668	32,164,446	675,342
1994	22.5	3,008,187	20.5	61,636,359	67,684,204	1,540,909
1995	21.5	3,271,876	21.3	69,537,463	70,345,328	1,738,437
1996	20.5	3,901,059	22.0	85,940,149	79,971,719	2,148,504
1997	19.5	1,419,485	22.8	32,388,370	27,679,958	809,709
1999	17.5	944,359	24.4	23,066,748	16,526,283	576,669
2000	16.5	3,140,717	25.2	79,293,375	51,821,837	1,982,334
2001	15.5	4,189,357	26.1	109,246,090	64,935,027	2,731,152
2002	14.5	4,348,378	26.9	117,050,943	63,051,488	2,926,274
2003	13.5	4,720,790	27.8	131,087,080	63,730,660	3,277,177
2004	12.5	2,652,779	28.6	75,943,939	33,159,732	1,898,598
2005	11.5	1,766,734	29.5	52,111,563	20,317,437	1,302,789
2006	10.5	2,161,549	30.4	65,653,544	22,696,267	1,641,339
2007	9.5	3,389,921	31.3	105,962,110	32,204,249	2,649,053
2008	8.5	2,994,380	32.2	96,272,946	25,452,228	2,406,824
2009	7.5	5,992,065	33.1	198,043,792	44,940,491	4,951,095
2010	6.5	23,184,323	34.0	787,305,939	150,698,098	19,682,648
2011	5.5	8,208,674	34.9	286,252,837	45,147,709	7,156,321
2012	4.5	9,770,252	35.8	349,700,207	43,966,132	8,742,505

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 356x-Purification Eq
Proposed Curve Selection 40 R2.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2013	3.5	4,772,494	36.7	175,236,178	16,703,730	4,380,904
2014	2.5	15,193,097	37.6	572,014,782	37,982,743	14,300,370
2015	1.5	6,048,972	38.6	233,405,489	9,073,458	5,835,137
2016	0.5	3,353,132	39.5	132,541,450	1,676,566	3,313,536
		150,420,143 (a)		4,261,988,072 (b)	2,070,860,678 (c)	106,549,702
Average Remaining Life (b)/(a)				= 28.3 years		
Average Age of Survivors (c)/(a)				= 13.8 years		

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 357x-Other Eq
Proposed Curve Selection 39 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1952	64.5	43,049	3.9	167,898	2,776,665	4,305
1954	62.5	349	4.4	1,544	21,838	40
1957	59.5	2,147	5.2	11,246	127,747	288
1962	54.5	397	6.7	2,659	21,637	68
1976	40.5	54,792	11.8	649,153	2,219,077	16,645
1977	39.5	367,541	12.3	4,522,241	14,517,864	115,955
1978	38.5	14,277	12.8	182,362	549,659	4,676
1979	37.5	68,715	13.3	910,931	2,576,794	23,357
1980	36.5	210,676	13.8	2,897,340	7,689,665	74,291
1981	35.5	85,274	14.3	1,216,278	3,027,227	31,187
1982	34.5	205,781	14.8	3,042,806	7,099,442	78,021
1983	33.5	280,156	15.3	4,292,712	9,385,242	110,070
1986	30.5	2,212	17.0	37,630	67,478	965
1987	29.5	251,488	17.6	4,424,928	7,418,882	113,460
1988	28.5	96,340	18.2	1,752,875	2,745,693	44,946
1990	26.5	15,816	19.4	307,269	419,132	7,879
1992	24.5	1,249,385	20.7	25,867,842	30,609,924	663,278
1993	23.5	30,173	21.4	644,470	709,055	16,525
1994	22.5	26,273	22.0	578,620	591,138	14,836
1995	21.5	53,678	22.7	1,218,421	1,154,083	31,242
1996	20.5	32,408	23.4	757,754	664,364	19,430
1997	19.5	22,897	24.1	551,262	446,498	14,135
2000	16.5	217,406	26.2	5,697,218	3,587,204	146,083
2001	15.5	1,903,169	26.9	51,253,420	29,499,113	1,314,190
2002	14.5	120,548	27.7	3,334,840	1,747,949	85,509
2003	13.5	195,396	28.4	5,549,898	2,637,850	142,305
2004	12.5	50,123	29.2	1,461,100	626,536	37,464
2006	10.5	9,548	30.7	292,750	100,249	7,506
2007	9.5	1,966,716	31.4	61,810,102	18,683,800	1,584,874
2008	8.5	3,561,932	32.2	114,691,407	30,276,423	2,940,805
2009	7.5	4,027,712	33.0	132,822,297	30,207,838	3,405,700
2010	6.5	4,842,348	33.8	163,479,099	31,475,263	4,191,772
2011	5.5	2,656,918	34.6	91,797,481	14,613,048	2,353,782
2012	4.5	3,976,496	35.3	140,551,205	17,894,232	3,603,877
2013	3.5	1,539,744	36.1	55,658,047	5,389,102	1,427,129
2014	2.5	15,226,742	37.0	562,710,057	38,066,854	14,428,463
2015	1.5	3,088,134	37.8	116,634,460	4,632,200	2,990,627
2016	0.5	3,431,461	38.6	132,414,041	1,715,731	3,395,232
		49,928,215 (a)		1,694,195,665 (b)	325,992,497 (c)	43,440,914

Average Remaining Life = 33.9 years
(b)/(a)

Average Age of Survivors = 6.5 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 366x-Structures & Improvements
Proposed Curve Selection 53 R2

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1923	93.5	17	1.3	22	1,543	0
1925	91.5	692	1.8	1,272	63,281	24
1927	89.5	25	2.4	60	2,252	1
1929	87.5	814	2.9	2,377	71,193	45
1930	86.5	2,073	3.2	6,641	179,282	125
1931	85.5	496	3.5	1,730	42,408	33
1936	80.5	9,191	4.9	45,329	739,847	855
1938	78.5	4,154	5.5	22,894	326,065	432
1941	75.5	41,311	6.4	264,010	3,118,952	4,981
1943	73.5	1,393	7.0	9,736	102,383	184
1945	71.5	18,339	7.6	139,316	1,311,226	2,629
1946	70.5	116	7.9	919	8,194	17
1947	69.5	163,521	8.2	1,344,763	11,364,710	25,373
1948	68.5	478,525	8.5	4,089,420	32,778,936	77,159
1949	67.5	125,369	8.9	1,112,638	8,462,422	20,993
1950	66.5	43,878	9.2	404,164	2,917,876	7,626
1951	65.5	19,965	9.6	190,793	1,307,683	3,600
1952	64.5	37,643	9.9	372,968	2,427,988	7,037
1953	63.5	380,741	10.3	3,909,582	24,177,041	73,766
1954	62.5	140,169	10.6	1,491,117	8,760,553	28,134
1955	61.5	12,043	11.0	132,679	740,632	2,503
1956	60.5	80,368	11.4	916,715	4,862,276	17,297
1957	59.5	126,683	11.8	1,495,590	7,537,623	28,219
1958	58.5	822,368	12.2	10,045,690	48,108,543	189,541
1959	57.5	113,087	12.6	1,428,961	6,502,504	26,962
1960	56.5	183,182	13.1	2,393,549	10,349,755	45,161
1961	55.5	11,716	13.5	158,263	650,216	2,986
1962	54.5	67,386	14.0	940,841	3,672,528	17,752
1963	53.5	18,659	14.4	269,179	998,239	5,079
1964	52.5	150,794	14.9	2,247,163	7,916,703	42,399
1965	51.5	810,200	15.4	12,468,251	41,725,285	235,250
1966	50.5	25,745	15.9	409,013	1,300,107	7,717
1967	49.5	774,104	16.4	12,692,739	38,318,163	239,486
1968	48.5	310,067	16.9	5,244,958	15,038,235	98,961
1969	47.5	265,690	17.4	4,635,677	12,620,264	87,466
1970	46.5	338,205	18.0	6,084,612	15,726,532	114,804
1971	45.5	13,576	18.5	251,776	617,729	4,750
1972	44.5	423,484	19.1	8,092,811	18,845,034	152,695
1973	43.5	47,975	19.7	944,424	2,086,904	17,819
1974	42.5	173,814	20.3	3,523,587	7,387,076	66,483
1975	41.5	12,561	20.9	262,141	521,291	4,946
1976	40.5	7,898	21.5	169,614	319,859	3,200

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 366x-Structures & Improvements
Proposed Curve Selection 53 R2

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1977	39.5	10,279	22.1	227,076	406,010	4,284
1978	38.5	24,507	22.7	556,791	943,514	10,505
1979	37.5	28,232	23.4	659,424	1,058,685	12,442
1980	36.5	141,596	24.0	3,399,033	5,168,240	64,133
1981	35.5	333,272	24.7	8,219,249	11,831,143	155,080
1982	34.5	145,310	25.3	3,680,531	5,013,200	69,444
1983	33.5	255,851	26.0	6,653,266	8,570,993	125,533
1984	32.5	722,522	26.7	19,283,576	23,481,951	363,841
1985	31.5	279,017	27.4	7,640,321	8,789,050	144,157
1986	30.5	197,538	28.1	5,547,597	6,024,898	104,672
1987	29.5	598,388	28.8	17,230,735	17,652,444	325,108
1988	28.5	1,204,948	29.5	35,564,255	34,341,010	671,024
1989	27.5	2,399,638	30.2	72,573,161	65,990,051	1,369,305
1990	26.5	527,455	31.0	16,340,402	13,977,570	308,309
1991	25.5	3,678,209	31.7	116,687,381	93,794,330	2,201,649
1992	24.5	442,533	32.5	14,371,740	10,842,059	271,165
1993	23.5	1,319,687	33.2	43,860,993	31,012,650	827,566
1994	22.5	222,093	34.0	7,551,889	4,997,091	142,488
1995	21.5	260,745	34.8	9,067,885	5,606,027	171,092
1996	20.5	463,171	35.6	16,470,020	9,494,999	310,755
1997	19.5	266,515	36.3	9,687,556	5,197,052	182,784
1998	18.5	334,600	37.1	12,428,915	6,190,095	234,508
1999	17.5	20,695	37.9	785,361	362,164	14,818
2000	16.5	587,010	38.8	22,752,237	9,685,668	429,287
2001	15.5	67,790	39.6	2,682,902	1,050,749	50,621
2002	14.5	2,130,946	40.4	86,090,287	30,898,722	1,624,345
2003	13.5	858,749	41.2	35,406,171	11,593,112	668,041
2004	12.5	2,353,841	42.1	99,014,599	29,423,014	1,868,200
2005	11.5	400,911	42.9	17,202,206	4,610,475	324,570
2006	10.5	326,272	43.8	14,276,507	3,425,853	269,368
2007	9.5	57,069	44.6	2,545,929	542,159	48,036
2008	8.5	1,289,178	45.5	58,620,803	10,958,014	1,106,053
2009	7.5	1,417,531	46.3	65,684,777	10,631,480	1,239,335
2010	6.5	2,820,243	47.2	133,140,873	18,331,581	2,512,092
2011	5.5	410,957	48.1	19,761,270	2,260,265	372,854
2012	4.5	1,023,467	49.0	50,117,274	4,605,600	945,609
2013	3.5	3,988,330	49.9	198,837,215	13,959,153	3,751,646
2014	2.5	1,157,577	50.7	58,744,002	2,893,942	1,108,377
2015	1.5	1,460,230	51.6	75,413,397	2,190,344	1,422,894
2016	0.5	7,320,676	52.5	384,680,573	3,660,338	7,258,124
		47,805,609 (a)		1,841,676,162 (b)	875,475,034 (c)	34,748,607

Average Remaining Life = 38.5 years
(b)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 366x-Structures & Improvements
Proposed Curve Selection 53 R2

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
			Average Age of Survivors (c)/(a)	= 18.3 years		

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 367x-Mains
Proposed Curve Selection 64 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1923	93.5	1,200	3.6	4,296	112,169	67
1924	92.5	1,208	3.9	4,654	111,782	73
1925	91.5	8,965	4.1	36,704	820,267	574
1929	87.5	1,793	5.1	9,197	156,903	144
1930	86.5	1,286	5.4	6,916	111,205	108
1931	85.5	1,668,927	5.6	9,423,077	142,693,278	147,236
1932	84.5	277,708	5.9	1,637,953	23,466,314	25,593
1933	83.5	18,272	6.2	112,520	1,525,683	1,758
1934	82.5	2,853	6.4	18,334	235,340	286
1935	81.5	10,589	6.7	70,871	862,972	1,107
1937	79.5	2,598	7.2	18,825	206,513	294
1938	78.5	4,491	7.5	33,855	352,580	529
1939	77.5	27,081	7.8	211,984	2,098,784	3,312
1940	76.5	45,506	8.1	370,148	3,481,238	5,784
1941	75.5	148,683	8.4	1,255,227	11,225,554	19,613
1942	74.5	10,152	8.8	88,964	756,289	1,390
1943	73.5	1,525	9.1	13,873	112,081	217
1944	72.5	1,328,017	9.4	12,538,892	96,281,201	195,920
1945	71.5	1,262,115	9.8	12,368,243	90,241,243	193,254
1946	70.5	205,017	10.2	2,084,806	14,453,704	32,575
1947	69.5	11,897,766	10.6	125,547,121	826,894,753	1,961,674
1948	68.5	861,676	10.9	9,434,548	59,024,811	147,415
1949	67.5	2,921,719	11.4	33,191,686	197,216,050	518,620
1950	66.5	5,717,529	11.8	67,382,414	380,215,692	1,052,850
1951	65.5	5,475,457	12.2	66,941,966	358,642,422	1,045,968
1952	64.5	1,410,969	12.7	17,890,411	91,007,477	279,538
1953	63.5	4,131,299	13.2	54,327,560	262,337,464	848,868
1954	62.5	4,124,329	13.6	56,227,254	257,770,545	878,551
1955	61.5	2,676,987	14.1	37,836,974	164,634,692	591,203
1956	60.5	9,140,593	14.6	133,873,656	553,005,878	2,091,776
1957	59.5	21,100,498	15.2	320,248,972	1,255,479,646	5,003,890
1958	58.5	16,378,642	15.7	257,503,116	958,150,582	4,023,486
1959	57.5	3,136,933	16.3	51,064,156	180,373,635	797,877
1960	56.5	33,470,570	16.9	564,041,937	1,891,087,231	8,813,155
1961	55.5	759,663	17.4	13,245,346	42,161,317	206,959
1962	54.5	3,856,298	18.0	69,556,716	210,168,257	1,086,824
1963	53.5	446,779	18.6	8,331,273	23,902,691	130,176
1964	52.5	3,254,265	19.3	62,726,994	170,848,926	980,109
1965	51.5	13,293,064	19.9	264,721,748	684,592,802	4,136,277
1966	50.5	5,293,710	20.6	108,856,777	267,332,354	1,700,887
1967	49.5	5,195,295	21.2	110,279,463	257,167,081	1,723,117
1968	48.5	10,891,750	21.9	238,516,936	528,249,863	3,726,827
1969	47.5	4,566,647	22.6	103,138,843	216,915,755	1,611,544
1970	46.5	6,734,816	23.3	156,779,278	313,168,946	2,449,676
1971	45.5	24,876,410	24.0	596,709,580	1,131,876,662	9,323,587

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 367x-Mains
Proposed Curve Selection 64 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1972	44.5	6,072,283	24.7	149,991,750	270,216,587	2,343,621
1973	43.5	2,400,335	25.4	61,039,382	104,414,561	953,740
1974	42.5	1,691,295	26.2	44,255,071	71,880,029	691,485
1975	41.5	164,828	26.9	4,435,624	6,840,353	69,307
1976	40.5	649,767	27.7	17,976,749	26,315,572	280,887
1977	39.5	6,738,293	28.4	191,560,300	266,162,568	2,993,130
1978	38.5	1,090,306	29.2	31,839,633	41,976,779	497,494
1979	37.5	2,331,221	30.0	69,894,198	87,420,786	1,092,097
1980	36.5	9,436,590	30.8	290,392,247	344,435,520	4,537,379
1981	35.5	7,331,330	31.6	231,460,830	260,262,217	3,616,575
1982	34.5	1,303,406	32.4	42,199,993	44,967,511	659,375
1983	33.5	11,171,827	33.2	370,810,840	374,256,198	5,793,919
1984	32.5	4,160,821	34.0	141,519,879	135,226,683	2,211,248
1985	31.5	11,885,645	34.8	414,134,783	374,397,826	6,470,856
1986	30.5	14,069,676	35.7	501,996,193	429,125,120	7,843,691
1987	29.5	15,617,110	36.5	570,421,418	460,704,753	8,912,835
1988	28.5	13,657,093	37.4	510,448,641	389,227,150	7,975,760
1989	27.5	30,628,193	38.2	1,171,128,597	842,275,311	18,298,884
1990	26.5	72,056,649	39.1	2,817,704,588	1,909,501,210	44,026,634
1991	25.5	34,936,555	40.0	1,396,647,432	890,882,145	21,822,616
1992	24.5	7,715,664	40.9	315,243,563	189,033,770	4,925,681
1993	23.5	21,320,246	41.7	889,980,039	501,025,788	13,905,938
1994	22.5	18,733,086	42.6	798,732,423	421,494,435	12,480,194
1995	21.5	5,358,364	43.5	233,280,920	115,204,831	3,645,014
1996	20.5	38,076,441	44.4	1,692,207,716	780,567,049	26,440,746
1997	19.5	6,624,961	45.4	300,469,163	129,186,748	4,694,831
1998	18.5	5,479,937	46.3	253,560,249	101,378,833	3,961,879
1999	17.5	3,197,573	47.2	150,905,098	55,957,523	2,357,892
2000	16.5	2,400,138	48.1	115,496,476	39,602,269	1,804,632
2001	15.5	22,979,793	49.1	1,127,254,908	356,186,793	17,613,358
2002	14.5	49,618,901	50.0	2,480,503,433	719,474,062	38,757,866
2003	13.5	4,992,987	50.9	254,313,045	67,405,327	3,973,641
2004	12.5	39,843,615	51.9	2,067,083,654	498,045,191	32,298,182
2005	11.5	57,572,013	52.8	3,041,616,817	662,078,144	47,525,263
2006	10.5	76,835,946	53.8	4,132,746,286	806,777,432	64,574,161
2007	9.5	41,070,877	54.7	2,248,419,183	390,173,328	35,131,550
2008	8.5	76,001,594	55.7	4,233,845,898	646,013,552	66,153,842
2009	7.5	87,028,174	56.7	4,932,093,149	652,711,306	77,063,955
2010	6.5	44,275,137	57.6	2,552,078,672	287,788,391	39,876,229
2011	5.5	100,523,380	58.6	5,891,917,389	552,878,593	92,061,209
2012	4.5	115,936,132	59.6	6,908,294,669	521,712,596	107,942,104
2013	3.5	82,842,572	60.6	5,017,276,610	289,949,001	78,394,947
2014	2.5	106,607,227	61.5	6,560,921,973	266,518,068	102,514,406
2015	1.5	131,401,386	62.5	8,215,795,441	197,102,079	128,371,804
2016	0.5	153,613,205	63.5	9,755,593,840	76,806,602	152,431,154

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 367x-Mains
Proposed Curve Selection 64 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual		
		1,754,084,223	(a)	86,768,172,824	(b)	28,327,091,227	(c)	1,355,752,700
		Average Remaining Life (b)/(a)		= 49.5 years				
		Average Age of Survivorship (c)/(a)		= 16.1 years				

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 368x-Compressor Station Eq
Proposed Curve Selection 49 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1941	75.5	170	6.4	1,084	12,848	22
1944	72.5	387	7.2	2,793	28,058	57
1945	71.5	272	7.5	2,042	19,448	42
1948	68.5	474,362	8.4	3,986,621	32,493,796	81,360
1949	67.5	128,790	8.7	1,121,974	8,693,305	22,897
1950	66.5	225,572	9.0	2,035,601	15,000,565	41,543
1951	65.5	76,878	9.3	718,194	5,035,487	14,657
1952	64.5	187,421	9.7	1,811,574	12,088,669	36,971
1953	63.5	2,800,544	10.0	27,993,797	177,834,570	571,302
1954	62.5	911,039	10.3	9,413,601	56,939,939	192,114
1955	61.5	32,238	10.7	344,210	1,982,652	7,025
1956	60.5	67,878	11.0	748,561	4,106,643	15,277
1957	59.5	130,052	11.4	1,481,089	7,738,067	30,226
1958	58.5	2,066,064	11.8	24,291,981	120,864,756	495,755
1959	57.5	980,582	12.1	11,900,089	56,383,470	242,859
1960	56.5	51,071	12.5	639,566	2,885,486	13,052
1961	55.5	106,683	12.9	1,378,379	5,920,932	28,130
1962	54.5	162,779	13.3	2,169,397	8,871,470	44,273
1963	53.5	44,796	13.7	615,695	2,396,608	12,565
1964	52.5	427,889	14.2	6,063,893	22,464,167	123,753
1965	51.5	2,717,337	14.6	39,698,795	139,942,852	810,179
1966	50.5	104,723	15.1	1,576,893	5,288,497	32,181
1967	49.5	4,442,702	15.5	68,936,419	219,913,758	1,406,866
1968	48.5	1,293,454	16.0	20,677,728	62,732,535	421,994
1969	47.5	1,520,876	16.5	25,043,975	72,241,611	511,102
1970	46.5	208,825	17.0	3,541,225	9,710,350	72,270
1971	45.5	898,333	17.5	15,684,565	40,874,159	320,093
1972	44.5	9,023	18.0	162,161	401,522	3,309
1973	43.5	147,858	18.5	2,734,616	6,431,805	55,808
1974	42.5	3,410,842	19.0	64,902,633	144,960,775	1,324,544
1975	41.5	27,115	19.6	530,689	1,125,255	10,830
1976	40.5	64,462	20.1	1,297,376	2,610,726	26,477
1977	39.5	227,244	20.7	4,701,730	8,976,146	95,954
1978	38.5	21,146	21.3	449,654	814,119	9,177
1980	36.5	13,731	22.4	308,165	501,175	6,289
1981	35.5	83,586	23.0	1,926,356	2,967,312	39,313
1982	34.5	49,720	23.7	1,176,320	1,715,356	24,007
1983	33.5	2,566,530	24.3	62,315,602	85,978,744	1,271,747
1984	32.5	3,033,675	24.9	75,570,157	98,594,452	1,542,248
1985	31.5	650,043	25.5	16,608,244	20,476,352	338,944
1986	30.5	5,054,572	26.2	132,414,471	154,164,441	2,702,336
1987	29.5	1,175,272	26.9	31,559,303	34,670,523	644,067
1988	28.5	4,602,986	27.5	126,658,624	131,185,089	2,584,870
1989	27.5	10,167,542	28.2	286,605,971	279,607,417	5,849,101

Southern California Gas Company
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Account 368x-Compressor Station Eq
Proposed Curve Selection 49 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1990	26.5	1,296,063	28.9	37,414,270	34,345,657	763,557
1991	25.5	4,728,970	29.6	139,761,663	120,588,739	2,852,279
1992	24.5	1,857,317	30.2	56,180,550	45,504,260	1,146,542
1993	23.5	26,941,193	30.9	833,804,137	633,118,032	17,016,411
1994	22.5	765,635	31.7	24,237,359	17,226,781	494,640
1995	21.5	2,978,553	32.4	96,417,364	64,038,886	1,967,701
1996	20.5	1,885,306	33.1	62,386,237	38,648,781	1,273,189
1997	19.5	1,319,160	33.8	44,610,061	25,723,623	910,409
1998	18.5	304,416	34.5	10,517,287	5,631,694	214,639
1999	17.5	743,909	35.3	26,250,088	13,018,400	535,716
2000	16.5	1,738,094	36.0	62,623,106	28,678,549	1,278,023
2001	15.5	9,577,274	36.8	352,233,223	148,447,747	7,188,433
2002	14.5	18,948,211	37.5	711,152,370	274,749,058	14,513,314
2003	13.5	15,872,749	38.3	607,762,396	214,282,115	12,403,314
2004	12.5	4,779,082	39.1	186,636,923	59,738,527	3,808,917
2005	11.5	9,842,229	39.8	391,936,950	113,185,631	7,998,713
2006	10.5	3,527,765	40.6	143,209,491	37,041,537	2,922,643
2007	9.5	7,090,761	41.4	293,364,476	67,362,225	5,987,030
2008	8.5	2,001,229	42.2	84,362,687	17,010,450	1,721,687
2009	7.5	2,131,113	42.9	91,516,110	15,983,346	1,867,676
2010	6.5	1,836,877	43.7	80,336,024	11,939,701	1,639,511
2011	5.5	2,705,082	44.5	120,463,006	14,877,951	2,458,429
2012	4.5	3,283,212	45.3	148,840,667	14,774,455	3,037,565
2013	3.5	20,187,065	46.1	931,437,957	70,654,729	19,008,938
2014	2.5	2,345,715	47.0	110,134,926	5,864,289	2,247,652
2015	1.5	21,529,546	47.8	1,028,410,629	32,294,319	20,987,972
2016	0.5	8,138,074	48.6	395,412,483	4,069,037	8,069,643
		229,721,666 (a)		8,153,214,253 (b)	4,196,444,426 (c)	166,392,128

Average Remaining Life = 35.5 years
(b)/(a)

Average Age of Survivors = 18.3 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 369-Meas & Reg Station Eq
Proposed Curve Selection 45 R1

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1900	116.5	(394)	0.0	-	(45,871)	-
1916	100.5	1	0.0	-	101	-
1920	96.5	243	0.0	-	23,450	-
1923	93.5	233	0.0	-	21,786	-
1924	92.5	349	0.0	-	32,324	-
1925	91.5	2,067	0.0	-	189,115	-
1926	90.5	895	0.0	-	81,018	-
1927	89.5	621	0.5	293	55,553	7
1928	88.5	160	0.7	115	14,183	3
1929	87.5	88	1.0	88	7,712	2
1930	86.5	47	1.3	62	4,039	1
1931	85.5	11,965	1.7	19,959	1,022,994	444
1932	84.5	585	2.0	1,173	49,423	26
1933	83.5	326	2.3	763	27,258	17
1934	82.5	91	2.6	241	7,502	5
1935	81.5	717	3.0	2,119	58,399	47
1936	80.5	25	3.3	81	2,013	2
1937	79.5	4,421	3.6	15,723	351,456	349
1938	78.5	6,337	3.8	24,374	497,488	542
1939	77.5	1,493	4.1	6,185	115,708	137
1940	76.5	585	4.4	2,598	44,740	58
1941	75.5	14,018	4.7	66,512	1,058,328	1,478
1942	74.5	5,604	5.1	28,307	417,499	629
1943	73.5	990	5.4	5,300	72,729	118
1944	72.5	6,830	5.7	38,729	495,163	861
1945	71.5	38,371	6.0	229,834	2,743,521	5,107
1946	70.5	1,506	6.3	9,512	106,206	211
1947	69.5	149,322	6.6	991,535	10,377,903	22,034
1948	68.5	91,371	7.0	637,233	6,258,898	14,161
1949	67.5	106,068	7.3	775,724	7,159,616	17,238
1950	66.5	179,835	7.7	1,377,198	11,959,043	30,604
1951	65.5	228,864	8.0	1,832,792	14,990,603	40,729
1952	64.5	141,201	8.4	1,180,676	9,107,483	26,237
1953	63.5	66,672	8.7	581,550	4,233,655	12,923
1954	62.5	158,245	9.1	1,438,327	9,890,303	31,963
1955	61.5	289,492	9.5	2,739,092	17,803,786	60,869
1956	60.5	141,651	9.8	1,393,703	8,569,880	30,971
1957	59.5	500,338	10.2	5,115,015	29,770,132	113,667
1958	58.5	489,962	10.6	5,200,125	28,662,768	115,558
1959	57.5	195,720	11.0	2,154,821	11,253,905	47,885
1960	56.5	372,314	11.4	4,248,971	21,035,745	94,422
1961	55.5	124,331	11.8	1,469,708	6,900,361	32,660
1962	54.5	464,560	12.2	5,684,543	25,318,529	126,323
1963	53.5	180,046	12.7	2,279,100	9,632,465	50,647

Southern California Gas Company
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Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1964	52.5	174,971	13.1	2,289,860	9,185,953	50,886
1965	51.5	397,268	13.5	5,372,146	20,459,297	119,381
1966	50.5	338,548	14.0	4,727,885	17,096,674	105,064
1967	49.5	240,954	14.4	3,473,258	11,927,220	77,184
1968	48.5	185,627	14.9	2,760,475	9,002,900	61,344
1969	47.5	570,027	15.3	8,741,222	27,076,305	194,249
1970	46.5	110,216	15.8	1,742,108	5,125,039	38,714
1971	45.5	527,611	16.3	8,592,022	24,006,278	190,934
1972	44.5	438,275	16.8	7,350,155	19,503,239	163,337
1973	43.5	418,238	17.3	7,220,450	18,193,354	160,454
1974	42.5	200,506	17.8	3,562,118	8,521,485	79,158
1975	41.5	260,329	18.3	4,757,371	10,803,646	105,719
1976	40.5	148,391	18.8	2,788,390	6,009,818	61,964
1977	39.5	163,008	19.3	3,148,486	6,438,803	69,966
1978	38.5	140,540	19.8	2,789,260	5,410,798	61,984
1979	37.5	196,899	20.4	4,014,258	7,383,707	89,206
1980	36.5	1,753,356	20.9	36,706,362	63,997,479	815,697
1981	35.5	475,325	21.5	10,214,772	16,874,037	226,995
1982	34.5	181,838	22.1	4,010,038	6,273,398	89,112
1983	33.5	823,804	22.6	18,637,993	27,597,421	414,178
1984	32.5	837,031	23.2	19,421,251	27,203,514	431,583
1985	31.5	1,232,726	23.8	29,324,253	38,830,864	651,650
1986	30.5	1,872,306	24.4	45,648,695	57,105,346	1,014,415
1987	29.5	545,227	25.0	13,620,298	16,084,185	302,673
1988	28.5	1,464,389	25.6	37,472,714	41,735,081	832,727
1989	27.5	1,164,891	26.2	30,524,201	32,034,509	678,316
1990	26.5	1,074,168	26.8	28,813,707	28,465,442	640,305
1991	25.5	1,141,028	27.5	31,322,750	29,096,223	696,061
1992	24.5	892,525	28.1	25,067,143	21,866,861	557,048
1993	23.5	271,779	28.7	7,806,899	6,386,810	173,487
1994	22.5	651,131	29.4	19,123,881	14,650,444	424,975
1995	21.5	1,610,725	30.0	48,355,067	34,630,592	1,074,557
1996	20.5	1,936,734	30.7	59,411,544	39,703,056	1,320,257
1997	19.5	851,520	31.3	26,684,436	16,604,632	592,987
1998	18.5	174,587	32.0	5,587,188	3,229,853	124,160
1999	17.5	1,056,987	32.7	34,533,331	18,497,275	767,407
2000	16.5	858,739	33.3	28,634,188	14,169,195	636,315
2001	15.5	416,887	34.0	14,183,281	6,461,755	315,184
2002	14.5	2,586,791	34.7	89,767,292	37,508,472	1,994,829
2003	13.5	708,565	35.4	25,073,139	9,565,627	557,181
2004	12.5	992,128	36.1	35,788,671	12,401,594	795,304
2005	11.5	1,802,632	36.8	66,269,809	20,730,265	1,472,662
2006	10.5	1,274,566	37.5	47,741,846	13,382,939	1,060,930
2007	9.5	1,413,807	38.2	53,943,690	13,431,163	1,198,749

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Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual		
2008	8.5	3,188,862	38.9	123,907,487	27,105,326	2,753,500		
2009	7.5	1,008,044	39.6	39,879,983	7,560,331	886,222		
2010	6.5	2,430,364	40.3	97,875,960	15,797,368	2,175,021		
2011	5.5	9,181,355	41.0	376,310,236	50,497,453	8,362,450		
2012	4.5	6,007,577	41.7	250,546,245	27,034,095	5,567,694		
2013	3.5	2,512,505	42.4	106,601,468	8,793,768	2,368,922		
2014	2.5	6,508,061	43.2	280,864,788	16,270,154	6,241,440		
2015	1.5	31,582,687	43.9	1,386,179,723	47,374,030	30,803,994		
2016	0.5	18,337,261	44.6	818,371,313	9,168,631	18,186,029		
		119,312,479	(a)	4,487,107,187	(b)	1,324,642,613	(c)	99,713,493

Average Remaining Life = 37.6 years
(b)/(a)

Average Age of Survivors = 11.1 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 370-Communication Eq
Proposed Curve Selection 15 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2014	2.5	6,029,740	12.5	75,371,753	15,074,351	5,024,784
2015	1.5	1,045,147	13.5	14,109,483	1,567,720	940,632
2016	0.5	1,466,193	14.5	21,259,792	733,096	1,417,319
		8,541,080 (a)		110,741,029 (b)	17,375,167 (c)	7,382,735

Average Remaining Life = 13.0 years
(b)/(a)

Average Age of Survivors = 2.0 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 371x-Other Eq
Proposed Curve Selection 23 L0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1926	90.5	604	-	-	54,665	-
1932	84.5	43	-	-	3,624	-
1936	80.5	44	1.4	60	3,511	3
1937	79.5	205	1.9	385	16,301	17
1939	77.5	634	2.9	1,824	49,149	79
1940	76.5	35	3.4	118	2,678	5
1941	75.5	6,237	3.9	24,175	470,924	1,051
1943	73.5	99	4.9	484	7,301	21
1947	69.5	3,235	5.0	16,043	224,851	698
1948	68.5	33,838	4.9	165,242	2,317,873	7,184
1949	67.5	1,628	4.8	7,891	109,907	343
1950	66.5	1,400	4.8	6,781	93,123	295
1951	65.5	3,139	4.9	15,257	205,619	663
1952	64.5	1,517	4.9	7,419	97,860	323
1953	63.5	4,379	4.9	21,608	278,061	939
1954	62.5	8,667	5.0	43,237	541,664	1,880
1955	61.5	2,683	5.0	13,541	165,019	589
1956	60.5	3,519	5.1	17,998	212,916	783
1957	59.5	4,439	5.2	23,029	264,098	1,001
1958	58.5	9,143	5.3	48,134	534,875	2,093
1959	57.5	1,347	5.3	7,206	77,450	313
1960	56.5	1,221	5.4	6,644	68,985	289
1961	55.5	62	5.5	344	3,452	15
1962	54.5	592	5.6	3,337	32,243	145
1963	53.5	1,181	5.8	6,791	63,189	295
1965	51.5	1,077	6.0	6,446	55,459	280
1966	50.5	1,701	6.1	10,402	85,896	452
1967	49.5	59	6.2	369	2,922	16
1968	48.5	3,629	6.4	23,185	175,990	1,008
1969	47.5	1,357	6.5	8,874	64,479	386
1970	46.5	166	6.7	1,110	7,719	48
1971	45.5	6,376	6.8	43,665	290,095	1,898
1972	44.5	834	7.0	5,846	37,095	254
1973	43.5	127	7.2	915	5,541	40
1974	42.5	3,316	7.4	24,410	140,924	1,061
1975	41.5	1,988	7.5	14,998	82,514	652
1977	39.5	7,731	7.9	61,285	305,393	2,665
1981	35.5	28,892	8.8	253,072	1,025,669	11,003
1982	34.5	59,149	9.0	531,287	2,040,638	23,099
1983	33.5	31,985	9.2	294,619	1,071,496	12,810
1984	32.5	30,123	9.4	284,508	978,998	12,370
1985	31.5	2,801	9.7	27,125	88,219	1,179
1986	30.5	166,227	9.9	1,651,012	5,069,911	71,783
1987	29.5	72,579	10.2	739,161	2,141,079	32,137
1988	28.5	48,849	10.4	510,148	1,392,210	22,180

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 371x-Other Eq
Proposed Curve Selection 23 L0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1989	27.5	523,241	10.7	5,603,258	14,389,123	243,620
1990	26.5	4,974	11.0	54,613	131,809	2,374
1991	25.5	29,931	11.3	336,977	763,246	14,651
1992	24.5	79,740	11.5	920,494	1,953,625	40,021
1993	23.5	363,552	11.8	4,302,746	8,543,473	187,076
1994	22.5	111,002	12.1	1,346,957	2,497,536	58,563
1995	21.5	12,534	12.4	155,935	269,484	6,780
1996	20.5	19,459	12.8	248,195	398,910	10,791
1997	19.5	49,290	13.1	644,542	961,165	28,024
1998	18.5	113,408	13.4	1,520,309	2,098,044	66,100
1999	17.5	2,808	13.7	38,591	49,139	1,678
2000	16.5	156,883	14.1	2,210,328	2,588,561	96,101
2001	15.5	69,435	14.4	1,002,876	1,076,248	43,603
2003	13.5	128,775	15.2	1,954,620	1,738,468	84,983
2005	11.5	1,196,221	16.0	19,094,522	13,756,544	830,197
2006	10.5	46,787	16.4	766,579	491,265	33,330
2007	9.5	391,488	16.8	6,590,265	3,719,136	286,533
2008	8.5	25,826	17.3	447,149	219,524	19,441
2009	7.5	49,856	17.8	888,799	373,920	38,643
2010	6.5	46,623	18.4	856,862	303,047	37,255
2011	5.5	45,533	19.0	863,626	250,430	37,549
2012	4.5	204,469	19.6	4,006,545	920,111	174,198
2013	3.5	181,032	20.3	3,668,645	633,612	159,506
2014	2.5	52,146	21.0	1,093,880	130,366	47,560
2015	1.5	1,038,993	21.7	22,583,651	1,558,489	981,898
2016	0.5	455,935	22.6	10,284,294	227,968	447,143
		5,958,800 (a)		96,415,243 (b)	81,004,828 (c)	4,191,967

Average Remaining Life = 16.2 years
(b)/(a)

Average Age of Survivors = 13.6 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 375-Structures & Improvements
Proposed Curve Selection 44 S0

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1928	88.5	1	0.0	-	79	-
1927	89.5	10,495	0.0	-	939,268	-
1925	91.5	303	0.0	-	27,705	-
1930	86.5	553	0.6	333	47,817	8
1931	85.5	11	0.9	11	960	0
1932	84.5	591	1.3	771	49,934	18
1933	83.5	8,127	1.7	13,587	678,589	309
1934	82.5	1,375	2.0	2,805	113,447	64
1936	80.5	710	2.8	1,968	57,150	45
1937	79.5	11,335	3.1	35,659	901,106	810
1938	78.5	21,065	3.5	74,069	1,653,616	1,683
1939	77.5	69,803	3.9	271,657	5,409,695	6,174
1941	75.5	24,946	4.6	115,939	1,883,421	2,635
1942	74.5	80,291	5.0	403,407	5,981,701	9,168
1944	72.5	1,140	5.8	6,600	82,665	150
1946	70.5	35,694	6.6	234,005	2,516,400	5,318
1947	69.5	18,360	6.9	127,474	1,275,993	2,897
1948	68.5	143,799	7.3	1,054,364	9,850,238	23,963
1949	67.5	99,537	7.7	768,551	6,718,754	17,467
1950	66.5	88,559	8.1	718,506	5,889,158	16,330
1951	65.5	78,786	8.5	670,249	5,160,454	15,233
1952	64.5	188,425	8.9	1,677,566	12,153,438	38,126
1953	63.5	41,884	9.3	389,494	2,659,636	8,852
1954	62.5	42,091	9.7	408,221	2,630,657	9,278
1955	61.5	15,661	10.1	158,177	963,161	3,595
1956	60.5	19,859	10.5	208,587	1,201,479	4,741
1957	59.5	74,281	10.9	810,227	4,419,727	18,414
1958	58.5	10,559	11.3	119,475	617,706	2,715
1959	57.5	294,491	11.7	3,452,745	16,933,245	78,471
1960	56.5	73,623	12.1	893,456	4,159,709	20,306
1961	55.5	21,651	12.5	271,709	1,201,637	6,175
1962	54.5	33,911	13.0	439,676	1,848,136	9,993
1963	53.5	7,837	13.4	104,897	419,293	2,384
1964	52.5	6,662	13.8	91,972	349,765	2,090
1965	51.5	581,329	14.2	8,271,584	29,938,434	187,991
1966	50.5	84,152	14.7	1,233,257	4,249,688	28,029
1967	49.5	20,071	15.1	302,757	993,529	6,881
1968	48.5	60,095	15.5	932,404	2,914,586	21,191
1969	47.5	160,031	16.0	2,552,538	7,601,473	58,012
1970	46.5	39,535	16.4	647,893	1,838,367	14,725
1971	45.5	43,409	16.8	730,502	1,975,087	16,602
1972	44.5	305,256	17.3	5,272,503	13,583,882	119,830
1973	43.5	572,349	17.7	10,141,764	24,897,169	230,495
1974	42.5	430,172	18.2	7,816,262	18,282,325	177,642

1975	41.5	631,582	18.6	11,762,686	26,210,639	267,334
1976	40.5	421,926	19.1	8,051,118	17,087,988	182,980
1977	39.5	665,334	19.5	13,002,769	26,280,678	295,517
1978	38.5	190,636	20.0	3,814,326	7,339,468	86,689
1979	37.5	851,823	20.5	17,443,688	31,943,365	396,447
1980	36.5	1,347,085	21.0	28,223,545	49,168,585	641,444
1981	35.5	973,830	21.4	20,868,557	34,570,949	474,285
1982	34.5	3,973,323	21.9	87,063,585	137,079,631	1,978,718
1983	33.5	727,494	22.4	16,295,224	24,371,059	370,346
1984	32.5	3,211,242	22.9	73,508,471	104,365,381	1,670,647
1985	31.5	3,816,165	23.4	89,251,794	120,209,206	2,028,450
1986	30.5	2,211,296	23.9	52,829,106	67,444,516	1,200,662
1987	29.5	2,266,135	24.4	55,289,840	66,850,994	1,256,587
1988	28.5	5,181,285	24.9	129,074,367	147,666,626	2,933,508
1989	27.5	14,302,040	25.4	363,713,286	393,306,110	8,266,211
1990	26.5	5,921,107	26.0	153,695,792	156,909,343	3,493,086
1991	25.5	5,730,665	26.5	151,801,852	146,131,966	3,450,042
1992	24.5	4,018,638	27.0	108,616,567	98,456,638	2,468,558
1993	23.5	9,383,828	27.6	258,759,159	220,519,965	5,880,890
1994	22.5	1,169,714	28.1	32,902,463	26,318,570	747,783
1995	21.5	6,790,174	28.7	194,809,793	145,988,751	4,427,495
1996	20.5	3,289,764	29.3	96,256,371	67,440,165	2,187,645
1997	19.5	3,217,392	29.8	96,002,789	62,739,144	2,181,882
1998	18.5	4,717,011	30.4	143,520,426	87,264,702	3,261,828
1999	17.5	1,710,495	31.0	53,064,726	29,933,669	1,206,016
2000	16.5	1,581,411	31.6	50,019,788	26,093,284	1,136,813
2001	15.5	2,564,926	32.2	82,716,967	39,756,356	1,879,931
2002	14.5	2,825,879	32.9	92,910,766	40,975,247	2,111,608
2003	13.5	6,857,011	33.5	229,844,713	92,569,644	5,223,743
2004	12.5	32,316,460	34.2	1,104,423,944	403,955,751	25,100,544
2005	11.5	4,547,677	34.8	158,456,422	52,298,280	3,601,282
2006	10.5	11,860,397	35.5	421,351,050	124,534,164	9,576,160
2007	9.5	18,391,640	36.2	666,215,160	174,720,579	15,141,254
2008	8.5	11,507,198	36.9	425,088,303	97,811,187	9,661,098
2009	7.5	9,999,738	37.7	376,737,392	74,998,034	8,562,213
2010	6.5	12,901,046	38.4	495,759,966	83,856,802	11,267,272
2011	5.5	9,971,175	39.2	390,893,157	54,841,460	8,883,935
2012	4.5	8,256,756	40.0	330,306,198	37,155,404	7,506,959
2013	3.5	13,507,548	40.8	551,512,341	47,276,416	12,534,371
2014	2.5	7,871,597	41.7	328,127,375	19,678,992	7,457,440
2015	1.5	14,962,466	42.6	637,081,945	22,443,699	14,479,135
2016	0.5	9,859,752	43.5	429,018,733	4,929,876	9,750,426
		270,325,474 (a)		9,081,514,138 (b)	3,898,563,569 (c)	206,398,049

Average Remaining Life = 33.6 years
(b)/(a)

Average Age of Survivors = 14.4 years
(c)/(a) =

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 376x-Mains
Proposed Curve Selection 68 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1900	116.5	263,148	0.0	-	30,656,721	-
1902	114.5	3	0.2	1	319	0
1903	113.5	2	0.6	1	180	0
1904	112.5	21,255	0.7	14,508	2,391,185	213
1906	110.5	5	1.2	6	545	0
1907	109.5	197,372	1.3	257,622	21,612,222	3,789
1908	108.5	45	1.6	71	4,872	1
1909	107.5	68	1.8	119	7,264	2
1910	106.5	423	2.0	859	45,043	13
1911	105.5	24,740	2.2	55,565	2,610,056	817
1912	104.5	7,916	2.5	19,881	827,245	292
1913	103.5	42,131	2.7	115,478	4,360,532	1,698
1914	102.5	1,216	3.0	3,656	124,655	54
1915	101.5	2,811	3.2	9,125	285,346	134
1916	100.5	21,957	3.5	77,105	2,206,633	1,134
1917	99.5	113,928	3.8	428,060	11,335,788	6,295
1918	98.5	21,583	4.0	86,820	2,125,926	1,277
1919	97.5	146,196	4.3	624,562	14,254,113	9,185
1920	96.5	259,002	4.5	1,174,862	24,993,728	17,277
1921	95.5	246,262	4.8	1,179,031	23,518,068	17,339
1922	94.5	456,931	5.1	2,307,528	43,179,955	33,934
1923	93.5	870,433	5.3	4,628,268	81,385,489	68,063
1924	92.5	1,116,401	5.6	6,209,187	103,267,080	91,312
1925	91.5	877,435	5.8	5,114,083	80,285,282	75,207
1926	90.5	542,774	6.1	3,298,512	49,121,042	48,508
1927	89.5	1,249,144	6.3	7,925,831	111,798,401	116,556
1928	88.5	816,536	6.6	5,388,878	72,263,443	79,248
1929	87.5	328,913	6.9	2,260,089	28,779,909	33,237
1930	86.5	715,835	7.1	5,107,283	61,919,742	75,107
1931	85.5	601,048	7.4	4,455,855	51,389,635	65,527
1932	84.5	646,577	7.7	4,971,237	54,635,749	73,106
1933	83.5	387,382	8.0	3,090,475	32,346,434	45,448
1934	82.5	259,987	8.3	2,149,512	21,448,939	31,610
1935	81.5	301,912	8.6	2,587,708	24,605,833	38,055
1936	80.5	628,451	8.9	5,579,884	50,590,337	82,057
1937	79.5	983,137	9.2	9,044,217	78,159,400	133,003
1938	78.5	795,488	9.5	7,578,995	62,445,777	111,456
1939	77.5	1,264,872	9.9	12,482,024	98,027,575	183,559
1940	76.5	949,632	10.2	9,705,786	72,646,844	142,732
1941	75.5	1,388,164	10.6	14,689,892	104,806,393	216,028
1942	74.5	643,513	11.0	7,051,512	47,941,744	103,699
1943	73.5	698,841	11.3	7,928,771	51,364,811	116,600
1944	72.5	1,598,330	11.7	18,774,400	115,878,949	276,094
1945	71.5	1,737,813	12.2	21,133,919	124,253,636	310,793
1946	70.5	3,072,255	12.6	38,674,565	216,593,956	568,744

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 376x-Mains
Proposed Curve Selection 68 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1947	69.5	4,892,157	13.0	63,750,532	340,004,896	937,508
1948	68.5	8,382,306	13.5	113,041,161	574,187,951	1,662,370
1949	67.5	8,494,464	14.0	118,555,007	573,376,315	1,743,456
1950	66.5	8,570,373	14.4	123,749,036	569,929,793	1,819,839
1951	65.5	9,681,534	14.9	144,626,566	634,140,464	2,126,861
1952	64.5	10,379,691	15.4	160,354,097	669,490,089	2,358,148
1953	63.5	13,149,241	16.0	210,070,822	834,976,833	3,089,277
1954	62.5	12,016,115	16.5	198,434,776	751,007,156	2,918,158
1955	61.5	13,552,483	17.1	231,317,988	833,477,680	3,401,735
1956	60.5	11,558,912	17.6	203,825,167	699,314,155	2,997,429
1957	59.5	10,832,022	18.2	197,255,412	644,505,314	2,900,815
1958	58.5	11,032,977	18.8	207,485,258	645,429,146	3,051,254
1959	57.5	12,503,860	19.4	242,680,216	718,971,948	3,568,827
1960	56.5	11,514,336	20.0	230,616,551	650,559,959	3,391,420
1961	55.5	12,071,745	20.7	249,350,886	669,981,848	3,666,925
1962	54.5	13,274,094	21.3	282,730,479	723,438,130	4,157,801
1963	53.5	12,494,306	21.9	274,248,743	668,445,372	4,033,070
1964	52.5	13,593,148	22.6	307,419,327	713,640,291	4,520,872
1965	51.5	11,850,068	23.3	275,968,937	610,278,509	4,058,367
1966	50.5	11,722,065	24.0	281,038,857	591,964,292	4,132,924
1967	49.5	10,822,375	24.7	266,974,729	535,707,574	3,926,099
1968	48.5	11,862,460	25.4	301,014,666	575,329,308	4,426,686
1969	47.5	13,915,082	26.1	363,027,605	660,966,386	5,338,641
1970	46.5	17,518,469	26.8	469,743,429	814,608,801	6,907,992
1971	45.5	17,784,639	27.5	489,902,294	809,201,066	7,204,446
1972	44.5	19,598,531	28.3	554,435,083	872,134,615	8,153,457
1973	43.5	23,928,296	29.0	694,871,018	1,040,880,879	10,218,691
1974	42.5	22,274,480	29.8	663,715,707	946,665,396	9,760,525
1975	41.5	14,268,205	30.6	436,141,229	592,130,487	6,413,842
1976	40.5	18,738,687	31.3	587,300,481	758,916,814	8,636,772
1977	39.5	23,757,242	32.1	763,267,947	938,411,063	11,224,529
1978	38.5	28,250,539	32.9	929,958,580	1,087,645,743	13,675,861
1979	37.5	37,123,340	33.7	1,251,795,361	1,392,125,263	18,408,755
1980	36.5	47,313,492	34.5	1,633,546,507	1,726,942,440	24,022,743
1981	35.5	51,852,829	35.3	1,832,613,935	1,840,775,415	26,950,205
1982	34.5	62,571,845	36.2	2,262,840,320	2,158,728,654	33,277,064
1983	33.5	83,146,113	37.0	3,075,986,121	2,785,394,780	45,235,090
1984	32.5	99,797,555	37.8	3,775,429,432	3,243,420,541	55,521,021
1985	31.5	86,727,243	38.7	3,354,262,052	2,731,908,140	49,327,383
1986	30.5	86,172,140	39.5	3,406,049,057	2,628,250,272	50,088,957
1987	29.5	75,521,504	40.4	3,049,918,955	2,227,884,374	44,851,749
1988	28.5	89,860,403	41.2	3,706,611,863	2,561,021,484	54,508,998
1989	27.5	100,057,600	42.1	4,214,455,322	2,751,583,995	61,977,284
1990	26.5	110,560,394	43.0	4,753,787,045	2,929,850,443	69,908,633
1991	25.5	92,301,077	43.9	4,050,131,276	2,353,677,454	59,560,754

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 376x-Mains
Proposed Curve Selection 68 R3

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1992	24.5	90,741,777	44.8	4,062,594,724	2,223,173,525	59,744,040
1993	23.5	85,317,747	45.7	3,896,085,496	2,004,967,047	57,295,375
1994	22.5	63,947,587	46.6	2,977,944,505	1,438,820,718	43,793,302
1995	21.5	61,259,062	47.5	2,908,261,394	1,317,069,825	42,768,550
1996	20.5	51,631,124	48.4	2,498,359,616	1,058,438,043	36,740,583
1997	19.5	37,335,360	49.3	1,840,851,253	728,039,522	27,071,342
1998	18.5	36,220,732	50.2	1,819,363,795	670,083,533	26,755,350
1999	17.5	35,668,795	51.2	1,824,719,105	624,203,913	26,834,104
2000	16.5	58,670,653	52.1	3,056,205,149	968,065,782	44,944,193
2001	15.5	65,039,955	53.0	3,448,919,177	1,008,119,309	50,719,400
2002	14.5	79,014,090	54.0	4,264,393,695	1,145,704,310	62,711,672
2003	13.5	109,967,660	54.9	6,038,932,462	1,484,563,415	88,807,830
2004	12.5	94,668,071	55.9	5,288,716,202	1,183,350,881	77,775,238
2005	11.5	87,906,448	56.8	4,994,778,990	1,010,924,155	73,452,632
2006	10.5	117,791,342	57.8	6,805,617,879	1,236,809,091	100,082,616
2007	9.5	128,050,447	58.7	7,521,344,178	1,216,479,246	110,608,003
2008	8.5	98,126,172	59.7	5,858,200,342	834,072,458	86,150,005
2009	7.5	88,230,788	60.7	5,352,815,239	661,730,906	78,717,871
2010	6.5	90,767,960	61.6	5,594,726,397	589,991,742	82,275,388
2011	5.5	139,372,401	62.6	8,726,208,075	766,548,208	128,326,589
2012	4.5	156,329,524	63.6	9,940,269,691	703,482,858	146,180,437
2013	3.5	115,911,711	64.6	7,483,625,415	405,690,988	110,053,315
2014	2.5	178,144,626	65.5	11,676,022,739	445,361,564	171,706,217
2015	1.5	378,110,307	66.5	25,153,511,775	567,165,461	369,904,585
2016	0.5	370,811,237	67.5	25,032,528,056	185,405,618	368,125,413
		4,310,627,875 (a)		219,285,480,923 (b)	80,540,040,443 (c)	3,224,786,484

Average Remaining Life = 50.9 years
(b)/(a)

Average Age of Survivors = 18.7 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 378-Meas & Reg Station Eq
Proposed Curve Selection 52 S0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1937	79.5	472	8.4	3,949	37,546	76
1938	78.5	130	8.7	1,131	10,201	22
1939	77.5	12	9.0	104	894	2
1940	76.5	5,402	9.4	50,745	413,267	976
1941	75.5	730	9.7	7,107	55,084	137
1943	73.5	1,332	10.4	13,911	97,926	268
1944	72.5	3,460	10.8	37,346	250,834	718
1945	71.5	5,007	11.2	55,833	357,974	1,074
1946	70.5	3,411	11.5	39,252	240,442	755
1947	69.5	114,014	11.9	1,353,231	7,923,969	26,024
1948	68.5	94,791	12.2	1,159,441	6,493,205	22,297
1949	67.5	56,368	12.6	710,052	3,804,833	13,655
1950	66.5	39,305	13.0	509,585	2,613,802	9,800
1951	65.5	22,824	13.3	304,370	1,494,942	5,853
1952	64.5	71,838	13.7	984,889	4,633,577	18,940
1953	63.5	69,584	14.1	980,223	4,418,582	18,850
1954	62.5	25,496	14.5	368,860	1,593,510	7,093
1955	61.5	64,889	14.9	963,667	3,990,673	18,532
1956	60.5	62,475	15.2	952,001	3,779,718	18,308
1957	59.5	29,523	15.6	461,407	1,756,594	8,873
1958	58.5	47,901	16.0	767,562	2,802,203	14,761
1959	57.5	36,442	16.4	598,459	2,095,441	11,509
1960	56.5	62,361	16.8	1,049,171	3,523,408	20,176
1961	55.5	72,483	17.2	1,248,906	4,022,824	24,017
1962	54.5	56,838	17.6	1,002,656	3,097,661	19,282
1963	53.5	88,956	18.1	1,606,133	4,759,133	30,887
1964	52.5	67,527	18.5	1,247,537	3,545,162	23,991
1965	51.5	64,035	18.9	1,210,172	3,297,809	23,273
1966	50.5	121,252	19.3	2,343,469	6,123,240	45,067
1967	49.5	67,825	19.8	1,340,274	3,357,333	25,775
1968	48.5	84,115	20.2	1,699,076	4,079,573	32,675
1969	47.5	89,849	20.6	1,854,782	4,267,823	35,669
1970	46.5	139,439	21.1	2,941,122	6,483,891	56,560
1971	45.5	258,641	21.5	5,572,938	11,768,188	107,172
1972	44.5	224,294	22.0	4,936,157	9,981,085	94,926
1973	43.5	219,507	22.5	4,933,194	9,548,544	94,869
1974	42.5	185,868	22.9	4,265,036	7,899,402	82,020
1975	41.5	220,393	23.4	5,162,793	9,146,318	99,284
1976	40.5	178,501	23.9	4,268,081	7,229,301	82,078
1977	39.5	215,240	24.4	5,252,400	8,501,963	101,008
1978	38.5	166,184	24.9	4,138,212	6,398,094	79,581
1979	37.5	217,713	25.4	5,531,470	8,164,237	106,374
1980	36.5	346,292	25.9	8,975,970	12,639,653	172,615
1981	35.5	385,189	26.4	10,184,710	13,674,217	195,860

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 378-Meas & Reg Station Eq
Proposed Curve Selection 52 S0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1982	34.5	324,727	27.0	8,757,569	11,203,071	168,415
1983	33.5	473,013	27.5	13,010,331	15,845,943	250,199
1984	32.5	736,790	28.0	20,665,663	23,945,678	397,417
1985	31.5	445,147	28.6	12,731,706	14,022,117	244,840
1986	30.5	756,038	29.2	22,048,143	23,059,169	424,003
1987	29.5	1,142,861	29.7	33,980,932	33,714,400	653,479
1988	28.5	1,948,836	30.3	59,074,819	55,541,835	1,136,054
1989	27.5	1,250,211	30.9	38,633,945	34,380,790	742,960
1990	26.5	2,484,181	31.5	78,253,562	65,830,809	1,504,876
1991	25.5	2,681,348	32.1	86,096,784	68,374,385	1,655,707
1992	24.5	3,317,700	32.7	108,583,477	81,283,642	2,088,144
1993	23.5	3,811,429	33.4	127,142,161	89,568,588	2,445,042
1994	22.5	1,674,765	34.0	56,939,606	37,682,210	1,094,992
1995	21.5	1,278,625	34.7	44,304,543	27,490,430	852,010
1996	20.5	1,143,115	35.3	40,367,062	23,433,865	776,290
1997	19.5	1,913,368	36.0	68,854,420	37,310,672	1,324,123
1998	18.5	1,189,836	36.7	43,635,087	22,011,958	839,136
1999	17.5	1,375,253	37.4	51,397,133	24,066,931	988,406
2000	16.5	1,423,807	38.1	54,226,010	23,492,813	1,042,808
2001	15.5	2,634,887	38.8	102,261,731	40,840,745	1,966,572
2002	14.5	1,785,105	39.5	70,600,049	25,884,025	1,357,693
2003	13.5	2,079,422	40.3	83,805,028	28,072,191	1,611,635
2004	12.5	2,786,743	41.1	114,447,979	34,834,289	2,200,923
2005	11.5	1,980,711	41.8	82,892,290	22,778,178	1,594,083
2006	10.5	4,551,106	42.6	194,084,427	47,786,612	3,732,393
2007	9.5	3,404,891	43.5	147,964,436	32,346,469	2,845,470
2008	8.5	5,256,225	44.3	232,760,198	44,677,911	4,476,158
2009	7.5	3,080,063	45.1	138,987,588	23,100,472	2,672,838
2010	6.5	4,190,687	46.0	192,690,950	27,239,465	3,705,595
2011	5.5	5,742,381	46.9	269,065,754	31,583,093	5,174,341
2012	4.5	8,006,543	47.7	382,301,181	36,029,443	7,351,946
2013	3.5	8,196,150	48.7	398,813,996	28,686,526	7,669,500
2014	2.5	6,141,974	49.6	304,563,239	15,354,935	5,856,985
2015	1.5	8,410,840	50.5	425,043,675	12,616,260	8,173,917
2016	0.5	4,363,608	51.5	224,747,439	2,181,804	4,322,066
		106,270,293 (a)		4,424,820,293 (b)	1,366,645,798 (c)	85,092,698

Average Remaining Life = 41.6 years
(b)/(a)

Average Age of Survivors = 12.9 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 380x-Services
Proposed Curve Selection 67 R2

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1906	110.5	8,284	3.7	30,877	915,412	461
1907	109.5	21,646	4.0	86,671	2,370,270	1,294
1908	108.5	30,042	4.3	128,982	3,259,600	1,925
1909	107.5	35,099	4.6	160,556	3,773,094	2,396
1910	106.5	25,775	4.9	125,412	2,745,051	1,872
1911	105.5	59,210	5.1	304,911	6,246,653	4,551
1912	104.5	19,898	5.4	108,281	2,079,308	1,616
1913	103.5	14,638	5.7	83,842	1,515,011	1,251
1914	102.5	3,320	6.0	19,990	340,329	298
1917	99.5	116	6.9	803	11,585	12
1918	98.5	1,235	7.2	8,870	121,650	132
1919	97.5	4,616	7.5	34,523	450,017	515
1920	96.5	6,459	7.8	50,166	623,334	749
1921	95.5	2,757	8.1	22,237	263,280	332
1922	94.5	14,225	8.4	118,877	1,344,307	1,774
1923	93.5	77,284	8.7	669,233	7,226,041	9,989
1924	92.5	55,294	9.0	495,163	5,114,688	7,390
1925	91.5	50,368	9.3	466,534	4,608,694	6,963
1926	90.5	22,491	9.6	215,122	2,035,409	3,211
1927	89.5	23,710	9.9	234,224	2,122,088	3,496
1928	88.5	42,483	10.2	432,875	3,759,748	6,461
1929	87.5	16,914	10.5	177,788	1,479,989	2,654
1930	86.5	20,666	10.8	223,842	1,787,577	3,341
1931	85.5	12,036	11.2	134,349	1,029,050	2,005
1932	84.5	67,717	11.5	778,398	5,722,077	11,618
1933	83.5	69,200	11.8	819,116	5,778,212	12,226
1934	82.5	65,066	12.2	792,634	5,367,955	11,830
1935	81.5	68,814	12.5	862,675	5,608,316	12,876
1936	80.5	116,228	12.9	1,498,811	9,356,347	22,370
1937	79.5	314,340	13.3	4,169,249	24,990,041	62,228
1938	78.5	332,374	13.6	4,532,758	26,091,328	67,653
1939	77.5	434,269	14.0	6,088,551	33,655,830	90,874
1940	76.5	572,530	14.4	8,250,217	43,798,544	123,138
1941	75.5	839,112	14.8	12,425,852	63,352,974	185,460
1942	74.5	466,830	15.2	7,102,687	34,778,854	106,010
1943	73.5	142,280	15.6	2,223,724	10,457,606	33,190
1944	72.5	288,139	16.1	4,625,384	20,890,105	69,036
1945	71.5	356,764	16.5	5,880,849	25,508,653	87,774
1946	70.5	869,738	16.9	14,720,074	61,316,549	219,703
1947	69.5	1,423,912	17.4	24,737,891	98,961,918	369,222
1948	68.5	1,419,578	17.8	25,313,581	97,241,114	377,815
1949	67.5	2,011,124	18.3	36,799,013	135,750,896	549,239
1950	66.5	3,575,162	18.8	67,120,704	237,748,276	1,001,802
1951	65.5	4,029,836	19.3	77,605,872	263,954,284	1,158,297
1952	64.5	4,607,780	19.8	91,013,682	297,201,811	1,358,413

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 380x-Services
Proposed Curve Selection 67 R2

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1953	63.5	4,880,616	20.3	98,849,923	309,919,120	1,475,372
1954	62.5	5,535,095	20.8	114,940,730	345,943,466	1,715,533
1955	61.5	7,819,424	21.3	166,435,859	480,894,592	2,484,117
1956	60.5	7,200,924	21.8	157,087,536	435,655,878	2,344,590
1957	59.5	5,975,447	22.4	133,561,085	355,539,119	1,993,449
1958	58.5	6,382,848	22.9	146,162,141	373,396,582	2,181,524
1959	57.5	7,041,120	23.5	165,137,994	404,864,403	2,464,746
1960	56.5	6,569,341	24.0	157,784,091	371,167,774	2,354,986
1961	55.5	6,859,505	24.6	168,672,556	380,702,551	2,517,501
1962	54.5	8,037,979	25.2	202,328,134	438,069,875	3,019,823
1963	53.5	8,273,258	25.8	213,117,300	442,619,291	3,180,855
1964	52.5	8,763,319	26.4	230,986,908	460,074,262	3,447,566
1965	51.5	7,080,348	27.0	190,908,946	364,637,923	2,849,387
1966	50.5	6,218,168	27.6	171,485,494	314,017,471	2,559,485
1967	49.5	5,786,678	28.2	163,179,601	286,440,537	2,435,516
1968	48.5	7,760,422	28.8	223,733,316	376,380,455	3,339,303
1969	47.5	8,635,527	29.5	254,462,361	410,187,511	3,797,946
1970	46.5	8,662,729	30.1	260,863,489	402,816,875	3,893,485
1971	45.5	10,321,105	30.8	317,535,192	469,610,259	4,739,331
1972	44.5	11,840,122	31.4	372,101,197	526,885,448	5,553,749
1973	43.5	14,262,097	32.1	457,734,411	620,401,232	6,831,857
1974	42.5	15,575,654	32.8	510,425,158	661,965,289	7,618,286
1975	41.5	13,579,844	33.5	454,281,631	563,563,541	6,780,323
1976	40.5	19,260,967	34.1	657,630,695	780,069,155	9,815,384
1977	39.5	23,980,131	34.8	835,451,613	947,215,160	12,469,427
1978	38.5	27,947,418	35.5	993,356,637	1,075,975,605	14,826,218
1979	37.5	31,776,146	36.3	1,152,003,478	1,191,605,485	17,194,082
1980	36.5	32,396,499	37.0	1,197,752,776	1,182,472,222	17,876,907
1981	35.5	34,698,050	37.7	1,307,944,262	1,231,780,760	19,521,556
1982	34.5	40,942,670	38.4	1,573,267,719	1,412,522,128	23,481,608
1983	33.5	60,675,770	39.2	2,376,215,447	2,032,638,293	35,465,902
1984	32.5	77,595,080	39.9	3,096,374,929	2,521,840,087	46,214,551
1985	31.5	70,400,296	40.7	2,862,155,933	2,217,609,330	42,718,745
1986	30.5	76,867,220	41.4	3,183,049,904	2,344,450,211	47,508,208
1987	29.5	69,111,673	42.2	2,914,652,257	2,038,794,357	43,502,272
1988	28.5	72,647,173	42.9	3,119,433,998	2,070,444,421	46,558,716
1989	27.5	81,549,484	43.7	3,564,911,785	2,242,610,801	53,207,639
1990	26.5	77,147,136	44.5	3,432,503,432	2,044,399,103	51,231,395
1991	25.5	64,819,778	45.3	2,935,016,346	1,652,904,341	43,806,214
1992	24.5	61,253,589	46.1	2,821,914,131	1,500,712,929	42,118,121
1993	23.5	49,331,093	46.9	2,312,011,625	1,159,280,682	34,507,636
1994	22.5	47,488,514	47.7	2,263,687,983	1,068,491,560	33,786,388
1995	21.5	32,893,855	48.5	1,594,589,505	707,217,875	23,799,843
1996	20.5	41,720,394	49.3	2,056,337,275	855,268,080	30,691,601
1997	19.5	47,524,821	50.1	2,381,363,348	926,734,001	35,542,737

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 380x-Services
Proposed Curve Selection 67 R2

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1998	18.5	36,961,156	50.9	1,882,432,175	683,781,380	28,096,003
1999	17.5	30,170,087	51.8	1,561,588,113	527,976,515	23,307,285
2000	16.5	37,110,869	52.6	1,951,731,729	612,329,346	29,130,324
2001	15.5	36,780,580	53.4	1,965,233,931	570,098,996	29,331,850
2002	14.5	44,681,112	54.3	2,425,005,401	647,876,117	36,194,110
2003	13.5	52,909,904	55.1	2,916,530,931	714,283,701	43,530,312
2004	12.5	58,341,996	56.0	3,265,662,624	729,274,956	48,741,233
2005	11.5	51,849,646	56.8	2,946,757,739	596,270,924	43,981,459
2006	10.5	65,255,114	57.7	3,764,821,517	685,178,700	56,191,366
2007	9.5	72,830,434	58.6	4,265,032,745	691,889,125	63,657,205
2008	8.5	61,728,126	59.4	3,668,577,036	524,689,071	54,754,881
2009	7.5	61,302,813	60.3	3,696,995,793	459,771,098	55,179,042
2010	6.5	51,972,337	61.2	3,179,969,196	337,820,187	47,462,227
2011	5.5	66,732,351	62.1	4,142,080,127	367,027,933	61,822,091
2012	4.5	53,403,873	63.0	3,362,148,694	240,317,428	50,181,324
2013	3.5	55,707,830	63.8	3,556,905,111	194,977,405	53,088,136
2014	2.5	68,602,333	64.7	4,441,603,500	171,505,832	66,292,590
2015	1.5	105,487,482	65.6	6,924,637,454	158,231,223	103,352,798
2016	0.5	127,838,620	66.5	8,507,240,451	63,919,310	126,973,738
		2,497,395,350 (a)		122,790,050,252 (b)	53,540,763,166 (c)	1,832,687,317

Average Remaining Life = 49.2 years
(b)/(a)

Average Age of Survivors = 21.4 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 381.15-Modules AMI
Proposed Curve Selection 20 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2012	4.5	8,371,862	15.5	129,763,857	37,673,378	6,488,193
2013	3.5	62,129,934	16.5	1,025,143,919	217,454,771	51,257,196
2014	2.5	109,122,174	17.5	1,909,638,047	272,805,435	95,481,902
2015	1.5	106,291,948	18.5	1,966,401,030	159,437,921	98,320,052
2016	0.5	21,682,945	19.5	422,817,425	10,841,472	21,140,871
		307,598,863 (a)		5,453,764,277 (b)	698,212,977 (c)	272,688,214

Average Remaining Life = 17.7 years
(b)/(a)

Average Age of Survivors = 2.3 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 381x-Meters
Proposed Curve Selection 25 S0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1949	67.5	22	0.0	-	1,501	-
1950	66.5	22	0.0	-	1,474	-
1951	65.5	50	0.0	-	3,257	-
1952	64.5	46	0.0	-	2,996	-
1953	63.5	14,681	0.0	-	932,271	-
1954	62.5	5,174	0.0	-	323,371	-
1955	61.5	13,101	0.0	-	805,740	-
1956	60.5	6,738	0.0	-	407,628	-
1957	59.5	4,717	0.0	-	280,647	-
1958	58.5	47,039	0.0	-	2,751,759	-
1959	57.5	2,810	0.0	-	161,549	-
1960	56.5	9,255	0.0	-	522,932	-
1961	55.5	1,628	0.0	-	90,343	-
1962	54.5	4,095	0.0	-	223,201	-
1963	53.5	4,988	0.0	-	266,861	-
1964	52.5	14,395	0.0	-	755,719	-
1965	51.5	3,636	0.0	-	187,233	-
1966	50.5	20,915	0.0	-	1,056,199	-
1967	49.5	143,573	0.2	35,893	7,106,870	1,436
1968	48.5	325,896	0.6	197,128	15,805,947	7,885
1969	47.5	22,546	0.9	21,057	1,070,921	842
1970	46.5	47,775	1.3	60,497	2,221,555	2,420
1971	45.5	49,441	1.6	79,045	2,249,576	3,162
1972	44.5	431,816	1.9	833,735	19,215,809	33,349
1973	43.5	26,429	2.3	59,796	1,149,660	2,392
1974	42.5	346,030	2.6	897,762	14,706,273	35,910
1975	41.5	289,059	2.9	846,137	11,995,965	33,845
1976	40.5	529,578	3.3	1,727,124	21,447,921	69,085
1977	39.5	1,326,609	3.6	4,772,262	52,401,065	190,890
1978	38.5	686,799	3.9	2,703,105	26,441,780	108,124
1979	37.5	1,048,388	4.3	4,484,176	39,314,551	179,367
1980	36.5	1,562,370	4.6	7,221,364	57,026,501	288,855
1981	35.5	1,130,397	5.0	5,618,997	40,129,087	224,760
1982	34.5	2,989,857	5.3	15,917,865	103,150,053	636,715
1983	33.5	2,485,119	5.7	14,120,270	83,251,476	564,811
1984	32.5	3,425,804	6.0	20,709,689	111,338,620	828,388
1985	31.5	3,439,377	6.4	22,061,022	108,340,367	882,441
1986	30.5	5,767,913	6.8	39,161,445	175,921,338	1,566,458
1987	29.5	6,039,566	7.2	43,313,055	178,167,194	1,732,522
1988	28.5	9,942,304	7.6	75,171,775	283,355,674	3,006,871
1989	27.5	10,922,868	8.0	86,922,075	300,378,868	3,476,883
1990	26.5	9,250,577	8.4	77,363,601	245,140,285	3,094,544
1991	25.5	3,305,220	8.8	29,010,862	84,283,113	1,160,434
1992	24.5	6,573,310	9.2	60,480,537	161,046,090	2,419,221

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 381x-Meters
Proposed Curve Selection 25 S0.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1993	23.5	2,913,666	9.6	28,072,184	68,471,158	1,122,887
1994	22.5	2,092,579	10.1	21,091,427	47,083,029	843,657
1995	21.5	3,550,070	10.5	37,400,366	76,326,510	1,496,015
1996	20.5	5,832,745	11.0	64,179,188	119,571,265	2,567,168
1997	19.5	6,020,469	11.5	69,141,414	117,399,136	2,765,657
1998	18.5	5,388,986	12.0	64,556,481	99,696,244	2,582,259
1999	17.5	5,338,245	12.5	66,669,209	93,419,289	2,666,768
2000	16.5	8,139,290	13.0	105,926,620	134,298,290	4,237,065
2001	15.5	10,110,306	13.6	137,056,264	156,709,737	5,482,251
2002	14.5	15,836,672	14.1	223,544,109	229,631,742	8,941,764
2003	13.5	17,446,561	14.7	256,356,992	235,528,573	10,254,280
2004	12.5	21,499,488	15.3	328,769,532	268,743,605	13,150,781
2005	11.5	26,104,030	15.9	415,346,305	300,196,340	16,613,852
2006	10.5	27,084,847	16.6	448,329,354	284,390,895	17,933,174
2007	9.5	30,089,893	17.2	518,088,342	285,853,980	20,723,534
2008	8.5	30,164,469	17.9	540,193,999	256,397,987	21,607,760
2009	7.5	23,267,663	18.6	433,359,660	174,507,471	17,334,386
2010	6.5	24,425,470	19.4	473,109,491	158,765,558	18,924,380
2011	5.5	23,388,253	20.1	471,117,815	128,635,392	18,844,713
2012	4.5	27,059,896	20.9	566,849,998	121,769,532	22,674,000
2013	3.5	52,015,505	21.8	1,133,153,087	182,054,266	45,326,123
2014	2.5	56,767,947	22.7	1,286,123,705	141,919,867	51,444,948
2015	1.5	59,486,262	23.6	1,401,656,655	89,229,393	56,066,266
2016	0.5	42,194,002	24.5	1,034,131,963	21,097,001	41,365,279
		598,479,246 (a)		10,638,014,436 (b)	5,947,127,501 (c)	425,520,577

Average Remaining Life = 17.8 years
(b)/(a)

Average Age of Survivors = 9.9 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 382.15-Module Install AMI
Proposed Curve Selection 20 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2012	4.5	8,047,267	15.5	124,732,640	36,212,702	6,236,632
2013	3.5	27,614,271	16.5	455,635,476	96,649,950	22,781,774
2014	2.5	43,479,131	17.5	760,884,799	108,697,828	38,044,240
2015	1.5	37,483,853	18.5	693,451,286	56,225,780	34,672,564
2016	0.5	28,841,897	19.5	562,416,989	14,420,948	28,120,849
		145,466,420 (a)		2,597,121,190 (b)	312,207,208 (c)	129,856,059

Average Remaining Life = 17.9 years
(b)/(a)

Average Age of Survivors = 2.1 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 382.6-Meter Installations (Other)
Proposed Curve Selection 15 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2002	14.5	1,247,196	0.5	623,598	18,084,345	41,573
2003	13.5	2,431,355	1.5	3,647,032	32,823,289	243,135
2004	12.5	9,464	2.5	23,660	118,299	1,577
2005	11.5	553,513	3.5	1,937,295	6,365,397	129,153
2006	10.5	956,780	4.5	4,305,510	10,046,190	287,034
2007	9.5	659,076	5.5	3,624,918	6,261,222	241,661
2008	8.5	1,657,071	6.5	10,770,965	14,085,108	718,064
2009	7.5	548,091	7.5	4,110,681	4,110,681	274,045
2010	6.5	131,119	8.5	1,114,508	852,271	74,301
2011	5.5	509,168	9.5	4,837,099	2,800,426	322,473
2012	4.5	974,761	10.5	10,234,986	4,386,422	682,332
2013	3.5	555,699	11.5	6,390,544	1,944,948	426,036
2014	2.5	504,495	12.5	6,306,182	1,261,236	420,412
2015	1.5	702,484	13.5	9,483,533	1,053,726	632,236
2016	0.5	844,254	14.5	12,241,688	422,127	816,113
		12,284,526 (a)		79,652,198 (b)	104,615,687 (c)	5,310,147

Average Remaining Life = 6.5 years
(b)/(a)

Average Age of Survivors = 8.5 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 382x-Meter Installations
Proposed Curve Selection 29 S1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1949	67.5	68	0.0	-	4,583	-
1950	66.5	78	0.0	-	5,219	-
1951	65.5	118	0.0	-	7,745	-
1952	64.5	90	0.0	-	5,822	-
1953	63.5	976	0.0	-	61,966	-
1954	62.5	26,776	0.0	-	1,673,499	-
1958	58.5	56,429	0.0	-	3,301,097	-
1959	57.5	961	0.1	101	55,244	3
1961	55.5	4,087	0.7	3,036	226,855	105
1962	54.5	8,280	1.0	8,160	451,283	281
1963	53.5	509	1.2	624	27,237	22
1964	52.5	5,256	1.5	7,762	275,939	268
1966	50.5	21,527	2.0	42,422	1,087,132	1,463
1967	49.5	24,862	2.2	55,272	1,230,662	1,906
1968	48.5	130,378	2.5	321,839	6,323,331	11,098
1969	47.5	8,827	2.7	24,022	419,275	828
1970	46.5	62,479	3.0	185,619	2,905,267	6,401
1971	45.5	61,867	3.2	199,628	2,814,926	6,884
1972	44.5	394,252	3.5	1,372,835	17,544,192	47,339
1973	43.5	53,358	3.7	199,752	2,321,063	6,888
1974	42.5	118,490	4.0	475,151	5,035,806	16,385
1975	41.5	169,405	4.3	724,513	7,030,308	24,983
1976	40.5	430,873	4.6	1,961,857	17,450,345	67,650
1977	39.5	482,665	4.8	2,332,562	19,065,264	80,433
1978	38.5	378,894	5.1	1,940,592	14,587,402	66,917
1979	37.5	808,785	5.4	4,380,605	30,329,433	151,055
1980	36.5	1,032,683	5.7	5,907,730	37,692,941	203,715
1981	35.5	723,684	6.0	4,365,951	25,690,790	150,550
1982	34.5	1,546,728	6.4	9,830,584	53,362,101	338,986
1983	33.5	1,066,702	6.7	7,135,240	35,734,508	246,043
1984	32.5	1,717,692	7.0	12,079,257	55,824,974	416,526
1985	31.5	3,952,383	7.4	29,201,840	124,500,058	1,006,960
1986	30.5	3,680,310	7.8	28,547,132	112,249,462	984,384
1987	29.5	4,394,574	8.1	35,767,500	129,639,937	1,233,362
1988	28.5	12,221,189	8.5	104,316,073	348,303,887	3,597,106
1989	27.5	8,739,240	8.9	78,195,915	240,329,102	2,696,411
1990	26.5	7,072,735	9.4	66,315,397	187,427,490	2,286,738
1991	25.5	4,950,962	9.8	48,626,983	126,249,532	1,676,793
1992	24.5	4,047,798	10.3	41,635,067	99,171,049	1,435,692
1993	23.5	2,125,995	10.8	22,894,608	49,960,890	789,469
1994	22.5	1,994,222	11.3	22,478,483	44,869,989	775,120
1995	21.5	1,598,047	11.8	18,852,533	34,358,002	650,087
1996	20.5	1,667,358	12.3	20,581,350	34,180,846	709,702
1997	19.5	2,826,795	12.9	36,507,097	55,122,499	1,258,865

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 382x-Meter Installations
Proposed Curve Selection 29 S1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1998	18.5	2,488,741	13.5	33,619,304	46,041,711	1,159,286
1999	17.5	1,739,417	14.1	24,575,657	30,439,800	847,436
2000	16.5	6,726,125	14.8	99,368,255	110,981,057	3,426,492
2001	15.5	7,135,612	15.4	110,214,765	110,601,986	3,800,509
2002	14.5	8,203,064	16.1	132,430,926	118,944,432	4,566,584
2003	13.5	9,208,376	16.9	155,337,832	124,313,081	5,356,477
2004	12.5	10,272,834	17.6	181,046,435	128,410,426	6,242,981
2005	11.5	6,096,895	18.4	112,206,676	70,114,296	3,869,196
2006	10.5	19,922,549	19.2	382,766,496	209,186,765	13,198,845
2007	9.5	15,155,368	20.0	303,811,588	143,975,998	10,476,262
2008	8.5	17,879,210	20.9	373,800,798	151,973,282	12,889,683
2009	7.5	17,665,154	21.8	384,937,391	132,488,653	13,273,703
2010	6.5	12,413,355	22.7	281,761,277	80,686,809	9,715,906
2011	5.5	9,571,225	23.6	226,130,117	52,641,738	7,797,590
2012	4.5	23,436,232	24.6	575,888,559	105,463,042	19,858,226
2013	3.5	24,325,741	25.5	621,204,674	85,140,094	21,420,851
2014	2.5	41,944,520	26.5	1,112,133,912	104,861,300	38,349,445
2015	1.5	42,093,991	27.5	1,157,737,800	63,140,986	39,921,993
2016	0.5	36,047,748	28.5	1,027,364,556	18,023,874	35,426,364
		380,935,543 (a)		7,903,812,112 (b)	3,816,338,285 (c)	272,545,245

Average Remaining Life = 20.7 years
(b)/(a)

Average Age of Survivors = 10.0 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 383x-House Regulators
Proposed Curve Selection 33 R5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1983	33.5	457,297	3.1	1,404,757	15,319,437	42,568
1984	32.5	10,223,565	3.5	35,976,939	332,265,855	1,090,210
1985	31.5	8,964,380	4.0	36,027,224	282,377,968	1,091,734
1986	30.5	7,407,736	4.6	33,884,045	225,935,955	1,026,789
1987	29.5	4,982,633	5.2	25,834,725	146,987,659	782,870
1988	28.5	4,773,440	5.9	27,925,095	136,043,031	846,215
1989	27.5	5,010,746	6.6	32,903,549	137,795,511	997,077
1990	26.5	3,883,431	7.3	28,465,410	102,910,909	862,588
1991	25.5	3,157,847	8.1	25,688,344	80,525,110	778,435
1992	24.5	2,892,821	9.0	25,964,099	70,874,117	786,791
1993	23.5	2,719,329	9.8	26,776,197	63,904,233	811,400
1994	22.5	2,015,244	10.7	21,652,476	45,342,989	656,136
1995	21.5	2,365,063	11.7	27,588,847	50,848,857	836,026
1996	20.5	2,340,877	12.6	29,509,376	47,987,986	894,224
1997	19.5	1,824,062	13.6	24,741,914	35,569,211	749,755
1998	18.5	1,727,607	14.5	25,112,688	31,960,731	760,991
1999	17.5	2,960,544	15.5	45,943,490	51,809,525	1,392,227
2000	16.5	2,564,356	16.5	42,333,844	42,311,870	1,282,844
2001	15.5	2,807,038	17.5	49,132,760	43,509,092	1,488,872
2002	14.5	3,063,272	18.5	56,673,969	44,417,449	1,717,393
2003	13.5	3,232,107	19.5	63,026,983	43,633,445	1,909,909
2004	12.5	3,900,505	20.5	79,960,528	48,756,317	2,423,046
2005	11.5	4,626,638	21.5	99,472,739	53,206,342	3,014,325
2006	10.5	5,065,938	22.5	113,983,594	53,192,344	3,454,048
2007	9.5	4,671,185	23.5	109,772,848	44,376,258	3,326,450
2008	8.5	3,546,348	24.5	86,885,519	30,143,956	2,632,895
2009	7.5	4,523,527	25.5	115,349,944	33,926,454	3,495,453
2010	6.5	4,812,056	26.5	127,519,485	31,278,364	3,864,227
2011	5.5	5,777,135	27.5	158,871,216	31,774,243	4,814,279
2012	4.5	5,471,349	28.5	155,933,435	24,621,069	4,725,256
2013	3.5	9,080,231	29.5	267,866,801	31,780,807	8,117,176
2014	2.5	12,233,769	30.5	373,129,966	30,584,423	11,306,969
2015	1.5	7,822,909	31.5	246,421,623	11,734,363	7,467,322
2016	0.5	11,209,304	32.5	364,302,393	5,604,652	11,039,466
		162,114,289 (a)		2,986,036,822 (b)	2,463,310,532 (c)	90,485,964

Average Remaining Life = 18.4 years
(b)/(a)

Average Age of Survivors = 15.2 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 387x-Other Eq
Proposed Curve Selection 22 L0

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1919	97.5	18	0.0	-	1,793	-
1920	96.5	27	0.0	-	2,644	-
1921	95.5	467	0.0	-	44,633	-
1925	91.5	174	0.0	-	15,959	-
1927	89.5	221	0.1	30	19,738	1
1930	86.5	411	1.2	495	35,552	23
1931	85.5	18	1.4	25	1,529	1
1933	83.5	53	1.6	85	4,390	4
1936	80.5	46	2.0	90	3,666	4
1937	79.5	357	2.1	745	28,395	34
1938	78.5	264	2.2	584	20,755	27
1939	77.5	1,580	2.3	3,676	122,440	167
1940	76.5	414	2.5	1,013	31,634	46
1941	75.5	1,497	2.6	3,850	113,014	175
1942	74.5	684	2.7	1,847	50,945	84
1945	71.5	317	3.1	975	22,649	44
1946	70.5	999	3.2	3,206	70,430	146
1947	69.5	546	3.3	1,825	37,930	83
1948	68.5	3,209	3.5	11,154	219,810	507
1949	67.5	8,255	3.6	29,829	557,224	1,356
1950	66.5	4,078	3.7	15,289	271,198	695
1951	65.5	4,788	3.9	18,625	313,619	847
1952	64.5	13,539	4.0	54,548	873,285	2,479
1953	63.5	9,225	4.2	38,501	585,784	1,750
1954	62.5	2,146	4.3	9,260	134,102	421
1955	61.5	1,304	4.5	5,821	80,186	265
1956	60.5	2,526	4.6	11,648	152,837	529
1957	59.5	9,760	4.8	46,464	580,731	2,112
1958	58.5	4,019	4.9	19,749	235,103	898
1959	57.5	5,901	5.1	29,908	339,331	1,359
1960	56.5	4,987	5.2	26,063	281,772	1,185
1961	55.5	621	5.4	3,343	34,458	152
1962	54.5	10,328	5.5	57,287	562,855	2,604
1963	53.5	2,453	5.7	14,004	131,217	637
1964	52.5	12,263	5.9	72,078	643,831	3,276
1965	51.5	6,941	6.0	41,960	357,472	1,907
1966	50.5	10,608	6.2	65,961	535,701	2,998
1967	49.5	12,820	6.4	81,932	634,590	3,724
1968	48.5	6,357	6.6	41,747	308,294	1,898
1969	47.5	11,469	6.7	77,396	544,784	3,518
1970	46.5	154,473	6.9	1,070,581	7,182,991	48,663
1971	45.5	110,587	7.1	787,074	5,031,712	35,776
1972	44.5	66,935	7.3	489,006	2,978,622	22,228
1973	43.5	115,513	7.5	866,203	5,024,796	39,373

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 387x-Other Eq
Proposed Curve Selection 22 L0

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1974	42.5	140,475	7.7	1,080,768	5,970,182	49,126
1975	41.5	108,382	7.9	855,524	4,497,836	38,887
1976	40.5	85,100	8.1	688,918	3,446,530	31,314
1977	39.5	19,807	8.3	164,449	782,372	7,475
1978	38.5	12,773	8.5	108,725	491,776	4,942
1979	37.5	44,452	8.7	387,864	1,666,943	17,630
1980	36.5	49,366	8.9	441,518	1,801,843	20,069
1981	35.5	92,722	9.2	849,852	3,291,623	38,630
1982	34.5	583,939	9.4	5,484,598	20,145,908	249,300
1983	33.5	110,710	9.6	1,065,339	3,708,794	48,425
1984	32.5	255,404	9.9	2,517,905	8,300,621	114,450
1985	31.5	176,245	10.1	1,779,731	5,551,708	80,897
1986	30.5	413,959	10.3	4,281,722	12,625,746	194,624
1987	29.5	1,364,771	10.6	14,456,564	40,260,739	657,117
1988	28.5	177,876	10.8	1,929,614	5,069,473	87,710
1989	27.5	689,066	11.1	7,654,019	18,949,316	347,910
1990	26.5	23,213	11.4	264,014	615,156	12,001
1991	25.5	108,455	11.6	1,262,940	2,765,592	57,406
1992	24.5	2,933,729	11.9	34,975,443	71,876,362	1,589,793
1993	23.5	1,793,675	12.2	21,892,130	42,151,370	995,097
1994	22.5	441,548	12.5	5,516,833	9,934,821	250,765
1995	21.5	287,702	12.8	3,679,763	6,185,582	167,262
1996	20.5	420,161	13.1	5,500,864	8,613,294	250,039
1997	19.5	208,054	13.4	2,788,245	4,057,061	126,738
1998	18.5	562,087	13.7	7,710,353	10,398,606	350,471
1999	17.5	369,385	14.0	5,186,441	6,464,232	235,747
2000	16.5	243,719	14.4	3,502,551	4,021,371	159,207
2001	15.5	889,472	14.7	13,083,663	13,786,812	594,712
2002	14.5	2,155,204	15.1	32,448,027	31,250,455	1,474,910
2003	13.5	2,558,665	15.4	39,428,696	34,541,978	1,792,213
2004	12.5	2,104,309	15.8	33,190,154	26,303,867	1,508,643
2005	11.5	1,391,813	16.1	22,468,867	16,005,850	1,021,312
2006	10.5	303,340	16.5	5,012,267	3,185,074	227,830
2007	9.5	127,735	16.9	2,160,498	1,213,480	98,204
2008	8.5	246,668	17.3	4,271,718	2,096,675	194,169
2009	7.5	2,349,148	17.7	41,670,534	17,618,612	1,894,115
2010	6.5	301,132	18.2	5,474,317	1,957,357	248,833
2011	5.5	1,185,129	18.6	22,096,014	6,518,210	1,004,364
2012	4.5	1,422,939	19.1	27,232,450	6,403,225	1,237,839
2013	3.5	2,908,708	19.7	57,203,069	10,180,478	2,600,140
2014	2.5	3,196,125	20.2	64,684,116	7,990,312	2,940,187
2015	1.5	3,682,069	20.9	76,832,834	5,523,104	3,492,402
2016	0.5	7,559,007	21.6	163,150,590	3,779,503	7,415,936
		44,701,433 (a)		750,438,381 (b)	521,224,251 (c)	34,110,835

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 387x-Other Eq
Proposed Curve Selection 22 L0

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
		Average Remaining Life (b)/(a)		= 16.8 years		
		Average Age of Survivors (c)/(a)		= 11.7 years		

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 390-Structures & Improvements
Proposed Curve Selection 38 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1933	83.5	64	0.0	-	5,325	-
1936	80.5	223	0.0	-	17,948	-
1938	78.5	79	0.0	-	6,183	-
1939	77.5	41	0.0	-	3,195	-
1941	75.5	7,912	0.0	-	597,340	-
1944	72.5	18,335	0.4	7,797	1,329,304	205
1947	69.5	2,227	1.9	4,214	154,783	111
1948	68.5	92	2.3	209	6,293	5
1949	67.5	21,816	2.6	56,669	1,472,610	1,491
1950	66.5	4,074	2.9	11,709	270,946	308
1951	65.5	443	3.1	1,388	29,013	37
1952	64.5	385	3.4	1,306	24,854	34
1953	63.5	1,123	3.6	4,084	71,290	107
1955	61.5	422	4.2	1,751	25,942	46
1957	59.5	883,149	4.7	4,136,843	52,547,383	108,864
1958	58.5	2,749	5.0	13,625	160,827	359
1959	57.5	745,912	5.2	3,904,646	42,889,923	102,754
1960	56.5	85,703	5.5	473,244	4,842,242	12,454
1961	55.5	18,198	5.8	105,730	1,010,011	2,782
1962	54.5	49,829	6.1	304,160	2,715,654	8,004
1963	53.5	17,131	6.4	109,732	916,490	2,888
1964	52.5	18,020	6.7	120,917	946,027	3,182
1965	51.5	806,738	7.0	5,666,636	41,546,986	149,122
1966	50.5	18,720	7.3	137,443	945,374	3,617
1967	49.5	38,414	7.7	294,576	1,901,491	7,752
1968	48.5	77,833	8.0	623,055	3,774,916	16,396
1969	47.5	17,274	8.3	144,229	820,527	3,796
1970	46.5	186,842	8.7	1,626,367	8,688,152	42,799
1971	45.5	22,039	9.1	199,916	1,002,774	5,261
1972	44.5	39,143	9.4	369,840	1,741,851	9,733
1973	43.5	22,674	9.8	223,072	986,311	5,870
1974	42.5	346,097	10.2	3,544,265	14,709,112	93,270
1975	41.5	461,018	10.7	4,912,652	19,132,246	129,280
1976	40.5	112,382	11.1	1,245,682	4,551,456	32,781
1977	39.5	63,010	11.5	726,301	2,488,887	19,113
1978	38.5	116,289	12.0	1,393,466	4,477,113	36,670
1979	37.5	209,969	12.5	2,614,520	7,873,838	68,803
1980	36.5	273,193	12.9	3,533,957	9,971,527	92,999
1981	35.5	74,270	13.4	997,684	2,636,586	26,255
1982	34.5	1,660,795	13.9	23,157,559	57,297,423	609,409
1983	33.5	2,677,787	14.5	38,744,031	89,705,873	1,019,580
1984	32.5	1,001,450	15.0	15,027,566	32,547,138	395,462
1985	31.5	1,143,439	15.6	17,789,436	36,018,331	468,143
1986	30.5	1,180,025	16.1	19,025,067	35,990,752	500,660

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 390-Structures & Improvements
Proposed Curve Selection 38 R1.5

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1987	29.5	1,545,330	16.7	25,805,446	45,587,224	679,091
1988	28.5	5,571,016	17.3	96,319,459	158,773,949	2,534,723
1989	27.5	1,630,173	17.9	29,166,582	44,829,769	767,542
1990	26.5	1,929,086	18.5	35,697,804	51,120,771	939,416
1991	25.5	5,206,249	19.1	99,601,883	132,759,361	2,621,102
1992	24.5	14,620,297	19.8	289,019,426	358,197,276	7,605,774
1993	23.5	5,130,209	20.4	104,737,434	120,559,900	2,756,248
1994	22.5	1,401,358	21.1	29,533,349	31,530,551	777,193
1995	21.5	11,099,351	21.7	241,331,256	238,636,045	6,350,823
1996	20.5	2,380,313	22.4	53,371,834	48,796,426	1,404,522
1997	19.5	1,939,520	23.1	44,823,717	37,820,641	1,179,571
1998	18.5	1,310,186	23.8	31,192,239	24,238,445	820,848
1999	17.5	509,685	24.5	12,494,476	8,919,491	328,802
2000	16.5	681,511	25.2	17,193,685	11,244,924	452,465
2001	15.5	585,787	26.0	15,201,662	9,079,699	400,044
2002	14.5	410,477	26.7	10,952,067	5,951,921	288,212
2003	13.5	2,733,456	27.4	74,945,850	36,901,660	1,972,259
2004	12.5	1,841,274	28.2	51,855,441	23,015,921	1,364,617
2005	11.5	5,836,974	28.9	168,770,505	67,125,203	4,441,329
2006	10.5	9,620,138	29.7	285,438,500	101,011,453	7,511,539
2007	9.5	1,807,101	30.4	54,999,273	17,167,459	1,447,349
2008	8.5	8,658,814	31.2	270,200,915	73,599,921	7,110,550
2009	7.5	9,137,352	32.0	292,223,364	68,530,138	7,690,089
2010	6.5	5,936,543	32.8	194,505,045	38,587,527	5,118,554
2011	5.5	9,443,044	33.6	316,841,039	51,936,742	8,337,922
2012	4.5	22,635,262	34.3	777,463,024	101,858,678	20,459,553
2013	3.5	2,926,481	35.1	102,861,954	10,242,683	2,706,894
2014	2.5	2,147,689	36.0	77,220,778	5,369,222	2,032,126
2015	1.5	10,792,391	36.8	396,823,865	16,188,587	10,442,733
2016	0.5	3,462,801	37.6	130,160,684	1,731,401	3,425,281
		165,357,195 (a)		4,482,007,895 (b)	2,430,165,235 (c)	117,947,576
Average Remaining Life (b)/(a)				= 27.1 years		
Average Age of Survivors (c)/(a)				= 14.7 years		

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 391.1-Office Furniture & Eq
Proposed Curve Selection 14 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2003	13.5	530,842	0.5	265,421	7,166,361	18,959
2004	12.5	2,177,150	1.5	3,265,725	27,214,372	233,266
2005	11.5	86,328	2.5	215,819	992,768	15,416
2006	10.5	4,427,038	3.5	15,494,633	46,483,900	1,106,760
2007	9.5	4,450,517	4.5	20,027,325	42,279,908	1,430,523
2008	8.5	394,083	5.5	2,167,455	3,349,703	154,818
2009	7.5	316,647	6.5	2,058,207	2,374,854	147,015
2010	6.5	676,955	7.5	5,077,162	4,400,207	362,654
2011	5.5	147,907	8.5	1,257,210	813,489	89,801
2012	4.5	5,780	9.5	54,914	26,012	3,922
2013	3.5	83,268	10.5	874,309	291,436	62,451
2014	2.5	90,796	11.5	1,044,157	226,991	74,583
2016	0.5	14,982	13.5	202,253	7,491	14,447
		13,402,291 (a)		52,004,589 (b)	135,627,490 (c)	3,714,613

Average Remaining Life = 3.9 years
(b)/(a)

Average Age of Survivors = 10.1 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 391.2-Computer Eq
Proposed Curve Selection 5 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2012	4.5	61,708,767	0.5	30,854,383	277,689,451	6,170,877
2013	3.5	17,841,018	1.5	26,761,527	62,443,563	5,352,305
2014	2.5	40,186,690	2.5	100,466,725	100,466,725	20,093,345
2015	1.5	27,597,795	3.5	96,592,284	41,396,693	19,318,457
2016	0.5	26,584,224	4.5	119,629,009	13,292,112	23,925,802
		173,918,495 (a)		374,303,929 (b)	495,288,544 (c)	74,860,786

Average Remaining Life = 2.2 years
(b)/(a)

Average Age of Survivors = 2.8 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 392x-Transportation Eq
Proposed Curve Selection 7 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2011	5.5	253,172	1.5	379,758	1,392,445	54,251
2016	0.5	208,051	6.5	1,352,334	104,026	193,191
		461,223 (a)		1,732,092 (b)	1,496,471 (c)	247,442

Average Remaining Life = 3.8 years
(b)/(a)

Average Age of Survivors = 3.2 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 393-Stores Eq
Proposed Curve Selection 20 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2010	6.5	80,863	13.5	1,091,646	525,607	54,582
2013	3.5	7,107	16.5	117,258	24,873	5,863
2014	2.5	11,165	17.5	195,385	27,912	9,769
		99,134 (a)		1,404,289 (b)	578,392 (c)	70,214

Average Remaining Life = 14.2 years
(b)/(a)

Average Age of Survivors = 5.8 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 394.19-Portable Tools
Proposed Curve Selection 24 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1993	23.5	1,913,835	0.5	956,917	44,975,113	39,872
1994	22.5	1,228,499	1.5	1,842,749	27,641,238	76,781
1995	21.5	1,405,004	2.5	3,512,510	30,207,584	146,355
1996	20.5	1,352,369	3.5	4,733,292	27,723,566	197,220
1997	19.5	1,327,861	4.5	5,975,374	25,893,286	248,974
1998	18.5	920,612	5.5	5,063,367	17,031,326	210,974
1999	17.5	949,936	6.5	6,174,583	16,623,876	257,274
2000	16.5	2,155,846	7.5	16,168,842	35,571,453	673,702
2001	15.5	1,483,073	8.5	12,606,122	22,987,634	525,255
2002	14.5	2,627,161	9.5	24,958,025	38,093,828	1,039,918
2003	13.5	3,057,512	10.5	32,103,878	41,276,415	1,337,662
2004	12.5	652,577	11.5	7,504,637	8,157,214	312,693
2005	11.5	818,957	12.5	10,236,963	9,418,006	426,540
2006	10.5	1,526,494	13.5	20,607,670	16,028,187	858,653
2007	9.5	1,884,113	14.5	27,319,634	17,899,070	1,138,318
2008	8.5	3,234,260	15.5	50,131,036	27,491,213	2,088,793
2009	7.5	1,493,302	16.5	24,639,488	11,199,767	1,026,645
2010	6.5	1,736,139	17.5	30,382,437	11,284,905	1,265,935
2011	5.5	2,553,839	18.5	47,246,029	14,046,117	1,968,585
2012	4.5	2,103,636	19.5	41,020,902	9,466,362	1,709,204
2013	3.5	3,626,684	20.5	74,347,014	12,693,393	3,097,792
2014	2.5	4,785,434	21.5	102,886,841	11,963,586	4,286,952
2015	1.5	4,570,767	22.5	102,842,254	6,856,150	4,285,094
2016	0.5	5,017,006	23.5	117,899,640	2,508,503	4,912,485
		52,424,917 (a)		771,160,204 (b)	487,037,794 (c)	32,131,675

Average Remaining Life = 14.7 years
(b)/(a)

Average Age of Survivors = 9.3 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 394x-Shop & Garage Eq
Proposed Curve Selection 29 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1988	28.5	406,601	0.5	203,300	11,588,126	7,010
1989	27.5	69,079	1.5	103,618	1,899,667	3,573
1990	26.5	1,005,686	2.5	2,514,214	26,650,667	86,697
1991	25.5	1,093,037	3.5	3,825,629	27,872,440	131,918
1992	24.5	76,382	4.5	343,717	1,871,349	11,852
1993	23.5	52,591	5.5	289,253	1,235,897	9,974
1994	22.5	176,089	6.5	1,144,577	3,961,996	39,468
1995	21.5	167,220	7.5	1,254,147	3,595,220	43,246
1996	20.5	288,216	8.5	2,449,839	5,908,435	84,477
1997	19.5	54,304	9.5	515,886	1,058,924	17,789
1998	18.5	206,449	10.5	2,167,710	3,819,299	74,749
1999	17.5	64,803	11.5	745,238	1,134,057	25,698
2000	16.5	694,914	12.5	8,686,426	11,466,082	299,532
2001	15.5	362,140	13.5	4,888,891	5,613,171	168,582
2002	14.5	481,865	14.5	6,987,039	6,987,039	240,932
2003	13.5	1,046,773	15.5	16,224,976	14,131,431	559,482
2004	12.5	403,986	16.5	6,665,773	5,049,828	229,854
2005	11.5	30,953	17.5	541,677	355,959	18,679
2006	10.5	902,497	18.5	16,696,201	9,476,222	575,731
2007	9.5	149,083	19.5	2,907,111	1,416,285	100,245
2008	8.5	171,715	20.5	3,520,158	1,459,578	121,385
2009	7.5	123,000	21.5	2,644,500	922,500	91,190
2010	6.5	221,297	22.5	4,979,191	1,438,433	171,696
2011	5.5	122,741	23.5	2,884,413	675,075	99,463
2012	4.5	174,558	24.5	4,276,662	785,509	147,471
2013	3.5	253,907	25.5	6,474,632	888,675	223,263
2014	2.5	178,411	26.5	4,727,890	446,027	163,031
2015	1.5	59,443	27.5	1,634,692	89,165	56,369
2016	0.5	556,986	28.5	15,874,097	278,493	547,383
		9,594,725 (a)		126,171,459 (b)	152,075,553 (c)	4,350,740

Average Remaining Life = 13.2 years
(b)/(a)

Average Age of Survivors = 15.8 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 395-Laboratory Eq
Proposed Curve Selection 25 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1992	24.5	1,052,546	0.5	526,273	25,787,381	21,051
1993	23.5	222,130	1.5	333,195	5,220,056	13,328
1994	22.5	354,437	2.5	886,094	7,974,844	35,444
1995	21.5	129,373	3.5	452,804	2,781,513	18,112
1996	20.5	201,198	4.5	905,389	4,124,549	36,216
1997	19.5	44,465	5.5	244,560	867,076	9,782
1998	18.5	139,041	6.5	903,768	2,572,262	36,151
1999	17.5	2,384	7.5	17,876	41,712	715
2001	15.5	317,216	9.5	3,013,551	4,916,846	120,542
2002	14.5	49,550	10.5	520,278	718,479	20,811
2003	13.5	51,740	11.5	595,007	698,487	23,800
2004	12.5	572,784	12.5	7,159,795	7,159,795	286,392
2005	11.5	33,948	13.5	458,292	390,397	18,332
2006	10.5	34,888	14.5	505,870	366,320	20,235
2010	6.5	320,901	18.5	5,936,672	2,085,858	237,467
2011	5.5	4,157	19.5	81,067	22,865	3,243
2012	4.5	140,840	20.5	2,887,221	633,780	115,489
2013	3.5	207,595	21.5	4,463,292	726,582	178,532
2014	2.5	36,307	22.5	816,906	90,767	32,676
2015	1.5	567,655	23.5	13,339,885	851,482	533,595
2016	0.5	248,346	24.5	6,084,479	124,173	243,379
		4,731,500 (a)		50,132,275 (b)	68,155,225 (c)	2,005,291

Average Remaining Life = 10.6 years
(b)/(a)

Average Age of Survivors = 14.4 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 396-Power Operated Eq
Proposed Curve Selection 12 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2009	7.5	10,833	4.5	48,750	81,249	4,062
2010	6.5	1,124	5.5	6,182	7,306	515
		11,957 (a)		54,931 (b)	88,555 (c)	4,578

Average Remaining Life = 4.6 years
(b)/(a)

Average Life of Survivors = 7.4 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 397.1-General Network Eq
Proposed Curve Selection 5 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2012	4.5	3,408,483	0.5	1,704,241	15,338,172	340,848
2013	3.5	8,172,697	1.5	12,259,046	28,604,440	2,451,809
2014	2.5	5,671,772	2.5	14,179,430	14,179,430	2,835,886
2015	1.5	10,151,600	3.5	35,530,599	15,227,400	7,106,120
2016	0.5	2,235,574	4.5	10,060,084	1,117,787	2,012,017
		29,640,126 (a)		73,733,400 (b)	74,467,229 (c)	14,746,680

Average Remaining Life = 2.5 years
(b)/(a)

Average Life of Survivors = 2.5 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 397.2-Voice Eq
Proposed Curve Selection 7 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2010	6.5	138,212	0.5	69,106	898,378	9,872
2011	5.5	69,935	1.5	104,903	384,645	14,986
2013	3.5	358,173	3.5	1,253,605	1,253,605	179,086
2014	2.5	263,261	4.5	1,184,676	658,153	169,239
		829,581 (a)		2,612,290 (b)	3,194,781 (c)	373,184

Average Remaining Life = 3.1 years
(b)/(a)

Average Age of Survivors = 3.9 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 397.3-Microwave & Radio Eq
Proposed Curve Selection 10 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2007	9.5	1,920,057	0.5	960,028	18,240,539	96,003
2008	8.5	181,234	1.5	271,851	1,540,488	27,185
2009	7.5	335,943	2.5	839,857	2,519,570	83,986
2010	6.5	97,924	3.5	342,734	636,507	34,273
2011	5.5	304,702	4.5	1,371,160	1,675,862	137,116
2012	4.5	444,878	5.5	2,446,827	2,001,949	244,683
2013	3.5	606,974	6.5	3,945,329	2,124,408	394,533
2014	2.5	3,104,030	7.5	23,280,225	7,760,075	2,328,023
2015	1.5	3,707,110	8.5	31,510,437	5,560,665	3,151,044
2016	0.5	2,854,304	9.5	27,115,884	1,427,152	2,711,588
		13,557,155 (a)		92,084,332 (b)	43,487,214 (c)	9,208,433

Average Remaining Life = 6.8 years
(b)/(a)

Average Age of Survivors = 3.2 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 397.4-Communication Structure
Proposed Curve Selection 15 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2002	14.5	20,818	0.5	10,409	301,865	694
2003	13.5	156,857	1.5	235,285	2,117,567	15,686
2004	12.5	235,647	2.5	589,118	2,945,588	39,275
2006	10.5	15,443	4.5	69,493	162,150	4,633
2007	9.5	186,845	5.5	1,027,650	1,775,032	68,510
2008	8.5	50,868	6.5	330,640	432,375	22,043
2009	7.5	1,216,311	7.5	9,122,336	9,122,336	608,156
2010	6.5	7,274	8.5	61,828	47,280	4,122
2011	5.5	28,390	9.5	269,704	156,144	17,980
2012	4.5	399,254	10.5	4,192,168	1,796,643	279,478
2013	3.5	283,301	11.5	3,257,960	991,553	217,197
2014	2.5	50,728	12.5	634,096	126,819	42,273
2016	0.5	1,876,005	14.5	27,202,065	938,002	1,813,471
		4,527,741 (a)		47,002,752 (b)	20,913,356 (c)	3,133,517

Average Remaining Life = 10.4 years
(b)/(a)

Average Age of Survivors = 4.6 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 397.55-Poles AMI
Proposed Curve Selection 40 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2012	4.5	1,274,813	35.5	45,255,856	5,736,658	1,131,396
2013	3.5	4,886,974	36.5	178,374,562	17,104,410	4,459,364
2014	2.5	5,158,988	37.5	193,462,035	12,897,469	4,836,551
2015	1.5	3,309,080	38.5	127,399,597	4,963,621	3,184,990
2016	0.5	2,729,829	39.5	107,828,236	1,364,914	2,695,706
		17,359,684 (a)		652,320,285 (b)	42,067,072 (c)	16,308,007

Average Remaining Life = 37.6 years
(b)/(a)

Average Age of Survivors = 2.4 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 397x-Communication Eq
Proposed Curve Selection 15 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
2002	14.5	497,973	0.5	248,986	7,220,605	16,599
2003	13.5	222,928	1.5	334,392	3,009,532	22,293
2004	12.5	254,610	2.5	636,524	3,182,622	42,435
2005	11.5	2,039,490	3.5	7,138,213	23,454,130	475,881
2006	10.5	279,515	4.5	1,257,818	2,934,908	83,855
2007	9.5	316,493	5.5	1,740,711	3,006,683	116,047
2008	8.5	971,599	6.5	6,315,391	8,258,588	421,026
2009	7.5	701,904	7.5	5,264,279	5,264,279	350,952
2010	6.5	1,072,480	8.5	9,116,078	6,971,118	607,739
2011	5.5	638,400	9.5	6,064,796	3,511,198	404,320
2012	4.5	27,683,829	10.5	290,680,209	124,577,233	19,378,681
2013	3.5	17,204,299	11.5	197,849,433	60,215,045	13,189,962
2014	2.5	16,842,009	12.5	210,525,113	42,105,023	14,035,008
2015	1.5	10,233,893	13.5	138,157,550	15,350,839	9,210,503
2016	0.5	13,559,404	14.5	196,611,363	6,779,702	13,107,424
		92,518,824 (a)		1,071,940,857 (b)	315,841,504 (c)	71,462,724

Average Remaining Life = 11.6 years
(b)/(a)

Average Age of Survivors = 3.4 years
(c)/(a)

Southern California Gas Company
Calculation of Remaining Life as of December 31, 2016
Account 398-Miscellaneous Eq
Proposed Curve Selection 20 SQ

Year	Age (years)	Plant Balance	Remaining Life	Weighted Remaining Life Dollar-Years	Weighted Age Dollars-Years	Future Accrual
1997	19.5	20,600	0.5	10,300	401,690	515
1998	18.5	21,692	1.5	32,538	401,297	1,627
1999	17.5	19,761	2.5	49,403	345,818	2,470
2000	16.5	1,897,519	3.5	6,641,315	31,309,058	332,066
2001	15.5	318,596	4.5	1,433,680	4,938,231	71,684
2002	14.5	61,975	5.5	340,863	898,638	17,043
2003	13.5	25,647	6.5	166,708	346,239	8,335
2004	12.5	358,286	7.5	2,687,143	4,478,572	134,357
2005	11.5	72,223	8.5	613,896	830,565	30,695
2007	9.5	51,747	10.5	543,343	491,596	27,167
2013	3.5	256,189	16.5	4,227,121	896,662	211,356
2014	2.5	35,655	17.5	623,965	89,138	31,198
2016	0.5	4,770	19.5	93,012	2,385	4,651
		3,144,659 (a)		17,463,285 (b)	45,429,888 (c)	873,164

Average Remaining Life = 5.6 years
(b)/(a)

Average Age of Survivors = 14.4 years
(c)/(a)

VII. SALVAGE STUDIES

Schedule K shows, by account, the salvage rates authorized in 2004, 2008, 2012, 2016, and proposed TY2019. The subsequent workpapers show the historical data and analysis of salvage and cost of removal rates as a percentage of retirements for the past 18 years (1999-2016), by account. The 1999-2013 data and the 15-year average for this span are associated with the 2016 GRC. They are included for comparative and informational purposes. The most recent 15-year historical data (2002-2016) along with informed judgment are the primary determinants of future net salvage rates used in calculating the proposed depreciation rates for TY2019.

**Southern California Gas Company
Summary of Net Salvage Rates (Percent)**

Account	Account Description	2004 Authorized	2008 Authorized	2012 Authorized	2016 Authorized	2019 Proposed
350x	Rights-of-Way	0	0	0	0	0
351x	Structures and Improvements	-50	-30	-45	-70	-80
352x	Wells	-45	-60	-45	-70	-80
353x	Lines	-50	-55	-40	-40	-45
354	Compressor Station Equipment	-20	-5	-5	-15	-20
355	Meas and Reg Equipment	-30	-15	0	5	5
356x	Purification Equipment	-55	-25	-20	-30	-30
357x	Other Equipment	-25	-50	-75	-100	-100
365.2	Rights-of-Way	0	0	0	0	0
366x	Structure sand Improvements	-40	-20	-20	-40	-45
367x	Mains	-20	-20	-30	-60	-65
368x	Compressor Station Equipment	-35	-15	-10	-15	-25
369	Meas and Reg Equipment	-15	-20	-15	-50	-60
370	Communication Eq					0
371x	Other Equipment	-30	-5	-5	-10	-10
374.2	Land Rights	0	0	0	0	0
375	Structures and Improvements	5	5	0	-10	-15
376x	Mains-Steel	-50	-60	-55	-80	-85
378	Meas and Reg Equipment	-100	-100	-85	-95	-100
380x	Services	-90	-85	-95	-115	-115
381x	Meters	5	0	0	5	5
381.15	AMI Modules					0
382x	Meter Installations	-70	-20	-10	-10	
382.6	Meter Installations (Other)	0	-20	-10	0	
382.15	AMI Module Installations					0
383x	House Regulators	0	0	0	5	5
387x	Other Equipment	-25	5	15	5	0
389.2	Land Rights	0	0	0	0	0
390	Structures and Improvements	-20	-20	-25	-15	-15
390.1	Gas Company Tower Lease	-20	-20	-25	-15	-15
391.1	Office Furniture & Equipment	5	0	0	0	0
391.2	Computer Equipment	5	0	0	0	0
3913	2-4 Year Software-(3yr ASL)	0	0	0	0	0
391.35	5 Year Software (AMI)					0
391.4	5-6 Year Software- (6yr ASL)	0	0	0	0	0
391.5	10 Year Software	0	0	0	0	0
391.55	15 Year Software	0	0	0	0	0
391.6	20 Year Software	0	0	0	0	0
392	Transportation Equipment	25	25	5	5	15
393	Stores Equipment	0	0	0	0	0
394	Shop and Garage Equipment	0	0	0	0	0
394.19	Large Portable Tools	0	0	0	0	0
395	Laboratory Equipment	0	0	0	0	0
396.1	Construction Equipment	20	30	25	25	0
397x	Communication Equipment	5	0	0	0	0

Account	Account Description	2004 Authorized	2008 Authorized	2012 Authorized	2016 Authorized	2019 Proposed
397.1	General Network Equip-5yrASL	0	0	0	0	0
397.2	PBX and VoiceEquip-7yrASL	0	15	5	0	0
397.3	Microwave and Radio-10yrASL	0	0	0	0	0
397.4	Communication Structures	0	-5	-5	-5	-5
397.55	AMI Communication Poles					-5
398	Miscellaneous Equipment	5	0	0	0	0

Workpapers

Net Salvage Statistics

**Southern California Gas Company
Determination of Salvage Values
For Structures & Improvements - Account 351x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	0.00	30,391	-	20.85	(30,391)	0.00	(20.85)	(143.60)
2000	7,868	-	0.00	0.00	49,907	634.30	122.52	(49,907)	(634.30)	(122.52)	(142.74)
2001	-	-	0.00	0.00	18,936	-	113.29	(18,936)	0.00	(113.29)	(141.65)
2002	21,320	-	0.00	0.00	52,156	244.63	101.68	(52,156)	(244.63)	(101.68)	(141.12)
2003	84,865	-	0.00	0.00	21,937	25.85	151.97	(21,937)	(25.85)	(151.97)	(140.49)
2004	232,720	-	0.00	0.00	60,400	25.95	58.64	(60,400)	(25.95)	(58.64)	(143.32)
2005	38,057	-	0.00	0.00	(32,733)	(86.01)	32.02	32,733	86.01	(32.02)	(151.82)
2006	-	-	0.00	0.00	1,454	-	27.38	(1,454)	0.00	(27.38)	(154.67)
2007	330,300	-	0.00	0.00	580,242	175.67	92.03	(580,242)	(175.67)	(92.03)	(154.62)
2008	561,618	-	0.00	0.00	32,474	5.78	55.20	(32,474)	(5.78)	(55.20)	(152.18)
2009	65,778	-	0.00	0.00	76,395	116.14	66.06	(76,395)	(116.14)	(66.06)	(188.20)
2010	35,956	-	0.00	0.00	288,188	801.50	98.50	(288,188)	(801.50)	(98.50)	(190.33)
2011	849,111	-	0.00	0.00	175,791	20.70	62.57	(175,791)	(20.70)	(62.57)	(180.26)
2012	486,824	-	0.00	0.00	620,518	127.46	59.69	(620,518)	(127.46)	(59.69)	(281.96)
2013	172,097	-	0.00	0.00	154,038	89.51	81.68	(154,038)	(89.51)	(81.68)	(370.95)
2014	131,141	-	0.00	0.00	810,205	617.81	122.30	(810,205)	(617.81)	(122.30)	(442.91)
2015	247,966	-	0.00	0.00	860,191	346.90	138.87	(860,191)	(346.90)	(138.87)	(400.59)
2016	294,041	-	0.00	0.00	1,311,014	445.86	281.96	(1,311,014)	(445.86)	(281.96)	(445.86)
2002-2016	3,551,794	-	0.00		5,012,272	141.12		(5,012,272)	(141.12)		
1999-2013	2,886,513	-	0.00		2,130,095	73.79		(2,130,095)	(73.79)		

**Southern California Gas Company
Determination of Salvage Values
For Wells - Account 352x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	427,001	-	0.00	2.95	779,486	182.55	39.08	(779,486)	(182.55)	(36.12)	(133.77)
2000	369,019	202,209	54.80	3.18	1,070,890	290.20	46.45	(868,681)	(235.40)	(43.27)	(133.12)
2001	529,516	16,755	3.16	5.40	319,211	60.28	73.71	(302,456)	(57.12)	(68.31)	(131.92)
2002	112,362	-	0.00	13.71	490,306	436.36	169.24	(490,306)	(436.36)	(155.53)	(133.20)
2003	749,751	33,206	4.43	11.53	132,606	17.69	127.65	(99,400)	(13.26)	(116.12)	(132.10)
2004	700,899	14,234	2.03	10.82	310,984	44.37	94.41	(296,750)	(42.34)	(83.59)	(135.05)
2005	2,145,040	-	0.00	1.51	382,268	17.82	38.59	(382,268)	(17.82)	(37.08)	(137.26)
2006	716,370	-	0.00	1.07	686,748	95.87	45.27	(686,748)	(95.87)	(44.20)	(146.64)
2007	2,696,999	-	0.00	0.68	827,759	30.69	33.39	(827,759)	(30.69)	(32.71)	(148.01)
2008	757,611	-	0.00	0.20	1,114,978	147.17	47.35	(1,114,978)	(147.17)	(47.15)	(161.25)
2009	1,452,450	-	0.00	0.00	532,563	36.67	45.62	(532,563)	(36.67)	(45.62)	(161.72)
2010	2,280,777	-	0.00	0.00	609,448	26.72	47.72	(609,448)	(26.72)	(47.72)	(170.09)
2011	1,388,000	-	0.00	0.00	1,284,200	92.52	50.94	(1,284,200)	(92.52)	(50.94)	(186.95)
2012	1,515,485	-	0.00	0.00	2,795,185	184.44	85.69	(2,795,185)	(184.44)	(85.69)	(194.22)
2013	2,072,867	-	0.00	0.00	2,770,439	133.65	91.76	(2,770,439)	(133.65)	(91.76)	(195.12)
2014	2,529,002	-	0.00	0.00	4,088,550	161.67	118.00	(4,088,550)	(161.67)	(118.00)	(203.96)
2015	2,792,317	-	0.00	0.00	6,669,261	238.84	170.99	(6,669,261)	(238.84)	(170.99)	(212.95)
2016	9,102,995	71,736	0.79	0.40	18,733,185	205.79	194.62	(18,661,449)	(205.00)	(194.22)	(205.00)
2002-2016	31,012,924	119,176	0.38		41,428,479	133.58		(41,309,303)	(133.20)		
1999-2013	17,914,147	266,404	1.49		14,107,071	78.75		(13,840,667)	(77.26)		

**Southern California Gas Company
Determination of Salvage Values
For Lines - Account 353x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	0.00	131,020	-	56.01	(131,020)	0.00	(56.01)	(59.81)
2000	187,728	-	0.00	0.00	216,915	115.55	38.95	(216,915)	(115.55)	(38.95)	(58.19)
2001	240,845	-	0.00	0.00	417,099	173.18	49.99	(417,099)	(173.18)	(49.99)	(56.82)
2002	34,263	22	0.06	0.00	23,846	69.60	76.83	(23,824)	(69.53)	(76.83)	(53.17)
2003	209,924	11,500	5.48	1.71	111,542	53.13	133.84	(100,042)	(47.66)	(132.13)	(53.09)
2004	423,140	-	0.00	1.05	8,586	2.03	70.99	(8,586)	(2.03)	(69.94)	(53.25)
2005	1,532,556	-	0.00	0.47	45,157	2.95	24.84	(45,157)	(2.95)	(24.37)	(56.34)
2006	352,476	-	0.00	0.45	(51,936)	(14.73)	5.38	51,936	14.73	(4.92)	(71.33)
2007	221,659	-	0.00	0.42	222,539	100.40	12.26	(222,539)	(100.40)	(11.84)	(77.27)
2008	357,681	-	0.00	0.00	295,931	82.74	18.02	(295,931)	(82.74)	(18.02)	(76.22)
2009	830,920	-	0.00	0.00	81,728	9.84	18.01	(81,728)	(9.84)	(18.01)	(75.70)
2010	802,095	(0)	(0.00)	(0.00)	71,078	8.86	24.15	(71,078)	(8.86)	(24.15)	(90.50)
2011	396,972	-	0.00	(0.00)	330,667	83.30	38.40	(330,667)	(83.30)	(38.40)	(113.11)
2012	716,281	-	0.00	(0.00)	578,985	80.83	43.76	(578,985)	(80.83)	(43.76)	(117.85)
2013	785,755	-	0.00	(0.00)	497,885	63.36	44.18	(497,885)	(63.36)	(44.18)	(132.72)
2014	419,097	-	0.00	(0.00)	257,383	61.41	55.64	(257,383)	(61.41)	(55.64)	(187.36)
2015	455,121	-	0.00	0.00	600,560	131.96	81.69	(600,560)	(131.96)	(81.69)	(278.66)
2016	123,054	-	0.00	0.00	1,010,569	821.24	117.85	(1,010,569)	(821.24)	(117.85)	(821.24)
2002-2016	7,660,993	11,521	0.15		4,084,521	53.32		(4,073,000)	(53.17)		
1999-2013	7,092,294	11,521	0.16		2,981,043	42.03		(2,969,521)	(41.87)		

**Southern California Gas Company
Determination of Salvage Values
For Compressor Station Equipment - Account 354**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	3.30	13,719	-	1.03	(13,719)	0.00	2.27	(20.44)
2000	1,197,703	-	0.00	(0.46)	55,615	4.64	3.31	(55,615)	(4.64)	(3.78)	(20.39)
2001	474,199	-	0.00	(0.23)	110,761	23.36	7.81	(110,761)	(23.36)	(8.04)	(21.06)
2002	1,402,651	14,800	1.06	0.40	127,906	9.12	9.51	(113,106)	(8.06)	(9.11)	(21.02)
2003	1,373,038	-	0.00	0.33	102,722	7.48	9.23	(102,722)	(7.48)	(8.90)	(21.71)
2004	2,080,598	-	0.00	0.23	99,356	4.78	7.60	(99,356)	(4.78)	(7.38)	(22.49)
2005	2,818,131	-	0.00	0.18	101,056	3.59	6.65	(101,056)	(3.59)	(6.47)	(24.10)
2006	473,966	-	0.00	0.18	154,101	32.51	7.18	(154,101)	(32.51)	(7.00)	(26.98)
2007	2,185,406	-	0.00	0.00	459,423	21.02	10.26	(459,423)	(21.02)	(10.26)	(26.85)
2008	1,014,249	-	0.00	0.00	274,044	27.02	12.69	(274,044)	(27.02)	(12.69)	(27.58)
2009	3,272,356	-	0.00	0.00	262,358	8.02	12.81	(262,358)	(8.02)	(12.81)	(27.61)
2010	980,759	-	0.00	0.00	136,456	13.91	16.23	(136,456)	(13.91)	(16.23)	(32.49)
2011	2,632,528	-	0.00	0.00	821,449	31.20	19.37	(821,449)	(31.20)	(19.37)	(33.98)
2012	1,334,861	4,708	0.35	0.05	864,066	64.73	25.54	(859,358)	(64.38)	(25.49)	(34.75)
2013	2,192,737	-	0.00	0.05	363,865	16.59	23.51	(363,865)	(16.59)	(23.47)	(29.93)
2014	789,913	980	0.12	0.07	691,969	87.60	36.29	(690,990)	(87.48)	(36.21)	(34.79)
2015	1,298,641	558	0.04	0.08	855,429	65.87	43.60	(854,871)	(65.83)	(43.53)	(26.82)
2016	3,922,014	-	0.00	0.07	545,377	13.91	34.81	(545,377)	(13.91)	(34.75)	(13.91)
2002-2016	27,771,847	21,045	0.08		5,859,575	21.10		(5,838,530)	(21.02)		
1999-2013	23,433,181	19,508	0.08		3,946,895	16.84		(3,927,387)	(16.76)		

**Southern California Gas Company
Determination of Salvage Values
For Measuring & Regulating Equipment - Account 355**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band	3 - Yr Avg
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg		
1999	-	-	0.00	0.00	-	-	0.00	-	0.00	-	2.58	0.00
2000	-	-	0.00	0.00	-	-	0.00	-	0.00	-	2.58	0.00
2001	-	-	0.00	0.00	-	-	0.00	-	0.00	-	2.58	0.00
2002	-	-	0.00	0.00	-	-	0.00	-	0.00	-	2.58	0.00
2003	12,114	-	0.00	0.00	2,777	22.93	22.93	(2,777)	(22.93)	(22.93)	2.58	(22.93)
2004	-	-	0.00	0.00	9,250	-	99.29	(9,250)	0.00	(99.29)	2.86	(99.29)
2005	36,710	212	0.58	0.43	8,256	22.49	41.54	(8,045)	(21.91)	(41.11)	3.70	(41.11)
2006	-	-	0.00	0.43	23,390	-	89.45	(23,390)	0.00	(89.02)	4.58	(110.83)
2007	264,555	-	0.00	0.07	9,455	3.57	16.95	(9,455)	(3.57)	(16.89)	6.78	(13.57)
2008	-	160,692	0.00	53.41	570	-	16.90	160,122	0.00	36.51	10.20	48.11
2009	-	500	0.00	53.58	39,460	-	26.93	(38,960)	0.00	26.65	(9.80)	42.22
2010	418,130	(0)	(0.00)	23.61	22,796	5.45	14.01	(22,797)	(5.45)	9.60	(4.94)	23.53
2011	-	0	0.00	23.61	47,172	-	17.50	(47,172)	0.00	6.11	(4.37)	(26.05)
2012	382,582	101,582	26.55	32.82	53,025	13.86	20.36	48,557	12.69	12.46	7.96	(2.67)
2013	-	-	0.00	12.75	796	-	20.39	(796)	0.00	(7.64)	-	0.15
2014	-	-	0.00	12.69	10,053	-	16.72	(10,053)	0.00	(4.03)	-	9.86
2015	-	-	0.00	26.55	3,793	-	30.02	(3,793)	0.00	(3.47)	-	0.00
2016	-	-	0.00	26.55	3,463	-	18.59	(3,463)	0.00	7.96	-	0.00
2002-2016	1,114,091	262,985	23.61		234,256	21.03		28,729	2.58			
1999-2013	1,114,091	262,985	23.61		216,947	19.47		46,038	4.13			

**Southern California Gas Company
Determination of Salvage Values
For Purification Equipment - Account 356x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	0.00	33,837	-	6.22	(33,837)	0.00	(6.22)	(31.55)
2000	53,174	-	0.00	0.00	160,431	301.71	26.46	(160,431)	(301.71)	(26.46)	(31.32)
2001	113,840	19,500	17.13	3.87	369,761	324.81	113.59	(350,261)	(307.68)	(109.73)	(30.36)
2002	1,746,311	(6,000)	(0.34)	0.65	247,725	14.19	40.79	(253,725)	(14.53)	(40.14)	(28.22)
2003	412,437	7,536	1.83	0.90	172,339	41.79	42.31	(164,803)	(39.96)	(41.41)	(30.06)
2004	850,903	177,843	20.90	6.26	258,070	30.33	38.04	(80,227)	(9.43)	(31.78)	(29.73)
2005	1,950,085	-	0.00	3.92	110,675	5.68	22.84	(110,675)	(5.68)	(18.92)	(31.20)
2006	220,088	-	0.00	3.46	64,615	29.36	16.48	(64,615)	(29.36)	(13.01)	(36.27)
2007	3,390,854	10,000	0.29	2.86	565,705	16.68	17.17	(555,705)	(16.39)	(14.30)	(36.43)
2008	1,017,460	-	0.00	2.53	101,146	9.94	14.81	(101,146)	(9.94)	(12.28)	(47.36)
2009	228,847	1	0.00	0.15	111,913	48.90	14.02	(111,912)	(48.90)	(13.87)	(54.69)
2010	116,981	-	0.00	0.20	77,991	66.67	18.52	(77,991)	(66.67)	(18.32)	(54.96)
2011	431,041	-	0.00	0.19	268,304	62.25	21.70	(268,304)	(62.25)	(21.50)	(54.68)
2012	191,602	-	0.00	0.00	351,267	183.33	45.85	(351,267)	(183.33)	(45.85)	(53.94)
2013	724,874	-	0.00	0.00	1,045,112	144.18	109.52	(1,045,112)	(144.18)	(109.52)	(48.07)
2014	320,111	-	0.00	0.00	538,715	168.29	127.84	(538,715)	(168.29)	(127.84)	(28.18)
2015	1,848,208	-	0.00	0.00	290,677	15.73	70.94	(290,677)	(15.73)	(70.94)	(14.09)
2016	1,333,666	-	0.00	0.00	157,547	11.81	53.94	(157,547)	(11.81)	(53.94)	(11.81)
2002-2016	14,783,468	189,380	1.28		4,361,800	29.50		(4,172,420)	(28.22)		
1999-2013	11,448,496	208,880	1.82		3,938,891	34.41		(3,730,011)	(32.58)		

**Southern California Gas Company
Determination of Salvage Values
For Other Equipment - Account 357x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	0.00	-	-	(0.13)	-	0.00	0.13	(181.66)
2000	41,146	-	0.00	0.00	-	-	(0.02)	-	0.00	0.02	(181.66)
2001	-	-	0.00	0.00	391	-	(177.91)	(391)	0.00	177.91	(186.37)
2002	-	-	0.00	0.00	11,770	-	17.70	(11,770)	0.00	(17.70)	(186.34)
2003	-	-	0.00	0.00	1,392	-	32.94	(1,392)	0.00	(32.94)	(185.60)
2004	34,869	-	0.00	0.00	40,633	116.53	71.28	(40,633)	(116.53)	(71.28)	(185.51)
2005	-	-	0.00	0.00	21,864	-	218.10	(21,864)	0.00	(218.10)	(187.06)
2006	8,276	-	0.00	0.00	46,075	556.73	282.15	(46,075)	(556.73)	(282.15)	(185.65)
2007	6,904	-	0.00	0.00	285,054	4,128.80	789.26	(285,054)	(4,128.80)	(789.26)	(183.66)
2008	199,146	-	0.00	0.00	355,882	178.70	300.77	(355,882)	(178.70)	(300.77)	(165.95)
2009	-	-	0.00	0.00	90,158	-	372.81	(90,158)	0.00	(372.81)	(164.06)
2010	94,402	-	0.00	0.00	148,644	157.46	299.88	(148,644)	(157.46)	(299.88)	(157.32)
2011	145,524	-	0.00	0.00	164,752	113.21	234.20	(164,752)	(113.21)	(234.20)	(157.31)
2012	299,436	-	0.00	0.00	123,084	41.11	119.50	(123,084)	(41.11)	(119.50)	(163.15)
2013	39,317	-	0.00	0.00	477,186	1,213.68	173.47	(477,186)	(1,213.68)	(173.47)	(208.87)
2014	72,445	-	0.00	0.00	235,957	325.70	176.56	(235,957)	(325.70)	(176.56)	(156.89)
2015	518,852	-	0.00	0.00	636,271	122.63	152.22	(636,271)	(122.63)	(152.22)	(139.10)
2016	168,693	-	0.00	0.00	320,121	189.77	163.15	(320,121)	(189.77)	(163.15)	(189.77)
2002-2016	1,587,864	-	0.00		2,958,842	186.34		(2,958,842)	(186.34)		
1999-2013	869,020	-	0.00		1,766,885	203.32		(1,766,885)	(203.32)		

**Southern California Gas Company
Determination of Salvage Values
For Transmission Structures & Improvements - Account 366x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	3,987	-	0.00	0.17	53,009	1,329.51	58.21	(53,009)	(1,329.51)	(58.04)	(103.22)
2000	1,103,344	342,940	31.08	19.36	10,650	0.97	21.30	332,291	30.12	(1.94)	(101.43)
2001	152,740	4,600	3.01	20.11	14,416	9.44	13.32	(9,816)	(6.43)	6.79	(190.07)
2002	26,992	-	0.00	21.02	181,182	671.24	17.79	(181,182)	(671.24)	3.23	(208.96)
2003	32,310	-	0.00	26.34	13,508	41.81	20.67	(13,508)	(41.81)	5.67	(200.40)
2004	74,385	-	0.00	25.01	66,962	90.02	20.63	(66,962)	(90.02)	4.38	(203.99)
2005	52,127	-	0.00	1.36	14,670	28.14	85.88	(14,670)	(28.14)	(84.52)	(210.27)
2006	73,315	-	0.00	0.00	15,706	21.42	112.70	(15,706)	(21.42)	(112.70)	(217.58)
2007	65,763	-	0.00	0.00	70,707	107.52	60.94	(70,707)	(107.52)	(60.94)	(229.31)
2008	539	-	0.00	0.00	55,749	10,342.39	84.09	(55,749)	(10,342.39)	(84.09)	(236.22)
2009	161,858	-	0.00	0.00	24,242	14.98	51.21	(24,242)	(14.98)	(51.21)	(231.52)
2010	102,476	-	0.00	0.00	125,151	122.13	72.18	(125,151)	(122.13)	(72.18)	(266.66)
2011	478,338	-	0.00	0.00	65,069	13.60	42.14	(65,069)	(13.60)	(42.14)	(283.20)
2012	7,229	-	0.00	0.00	105,273	1,456.26	50.04	(105,273)	(1,456.26)	(50.04)	(592.71)
2013	44,930	-	0.00	0.00	520,801	1,159.15	105.75	(520,801)	(1,159.15)	(105.75)	(577.46)
2014	25,586	-	0.00	0.00	61,418	240.04	133.28	(61,418)	(240.04)	(133.28)	(505.76)
2015	93,548	-	0.00	0.00	734,090	784.72	228.85	(734,090)	(784.72)	(228.85)	(525.83)
2016	245,369	-	0.00	0.00	1,048,020	427.12	592.71	(1,048,020)	(427.12)	(592.71)	(427.12)
2002- 2016	1,484,765	-	0.00		3,102,549	208.96		(3,102,549)	(208.96)		
1999- 2013	2,380,332	347,540	14.60		1,337,096	56.17		(989,555)	(41.57)		

**Southern California Gas Company
Determination of Salvage Values
For Transmission Mains - Account 367x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	556,968	10,086	1.81	3.42	358,342	64.34	51.61	(348,256)	(62.53)	(48.19)	(132.34)
2000	329,251	1,640	0.50	4.03	256,321	77.85	53.73	(254,681)	(77.35)	(49.70)	(133.30)
2001	226,206	-	0.00	3.80	212,605	93.99	62.24	(212,605)	(93.99)	(58.44)	(133.76)
2002	2,037,773	10,714	0.53	4.04	438,773	21.53	60.81	(428,059)	(21.01)	(56.77)	(133.98)
2003	4,104,911	60,942	1.48	1.15	764,826	18.63	27.99	(703,884)	(17.15)	(26.84)	(140.07)
2004	1,555,739	124,018	7.97	2.39	1,943,038	124.89	43.80	(1,819,021)	(116.92)	(41.41)	(155.05)
2005	401,668	48,553	12.09	2.93	1,675,808	417.21	60.47	(1,627,255)	(405.12)	(57.54)	(156.89)
2006	548,643	95,911	17.48	3.93	2,266,098	413.04	81.96	(2,170,187)	(395.56)	(78.03)	(153.75)
2007	12,433,923	390,527	3.14	3.78	2,785,440	22.40	49.54	(2,394,913)	(19.26)	(45.76)	(149.50)
2008	6,030,559	152,772	2.53	3.87	2,377,231	39.42	52.68	(2,224,460)	(36.89)	(48.81)	(235.82)
2009	1,594,384	102,665	6.44	3.76	1,870,669	117.33	52.24	(1,768,004)	(110.89)	(48.48)	(330.08)
2010	1,662,302	82,528	4.96	3.70	1,988,635	119.63	50.69	(1,906,107)	(114.67)	(46.99)	(361.47)
2011	1,459,269	298,595	20.46	4.43	2,910,823	199.47	51.48	(2,612,228)	(179.01)	(47.05)	(404.78)
2012	1,094,080	117,336	10.72	6.37	2,722,783	248.87	100.25	(2,605,448)	(238.14)	(93.88)	(445.90)
2013	692,505	352,328	50.88	14.66	4,847,615	700.01	220.54	(4,495,287)	(649.13)	(205.87)	(478.76)
2014	2,029,237	225,678	11.12	15.52	7,501,682	369.68	287.88	(7,276,004)	(358.56)	(272.37)	(459.80)
2015	1,431,385	133,409	9.32	16.81	13,076,244	913.54	463.12	(12,942,835)	(904.22)	(446.31)	(508.76)
2016	2,765,127	22,835	0.83	10.63	8,430,208	304.88	456.53	(8,407,373)	(304.05)	(445.90)	(304.05)
2002-2016	39,841,505	2,218,811	5.57		55,599,875	139.55		(53,381,064)	(133.98)		
1999-2013	34,728,182	1,848,615	5.32		27,419,009	78.95		(25,570,394)	(73.63)		

**Southern California Gas Company
Determination of Salvage Values
Transmission Compressor Station Equipment - Account 368x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	440,614	-	0.00	0.18	48,631	11.04	16.47	(48,631)	(11.04)	(16.29)	(49.28)
2000	59,686	-	0.00	0.21	186,370	312.25	20.77	(186,370)	(312.25)	(20.56)	(49.99)
2001	284,547	-	0.00	0.02	331,133	116.37	40.66	(331,133)	(116.37)	(40.64)	(49.33)
2002	2,750,122	390,000	14.18	10.09	370,426	13.47	24.90	19,574	0.71	(14.81)	(48.51)
2003	445,554	-	0.00	9.80	298,491	66.99	31.03	(298,491)	(66.99)	(21.23)	(55.07)
2004	5,620,587	-	0.00	4.26	101,165	1.80	14.06	(101,165)	(1.80)	(9.80)	(54.81)
2005	2,232,283	-	0.00	3.44	247,963	11.11	11.90	(247,963)	(11.11)	(8.46)	(75.25)
2006	30,570	-	0.00	3.52	113,746	372.08	10.22	(113,746)	(372.08)	(6.70)	(86.86)
2007	3,462,572	7,750	0.22	0.07	245,816	7.10	8.54	(238,066)	(6.88)	(8.48)	(86.15)
2008	1,068,778	-	0.00	0.06	60,698	5.68	6.20	(60,698)	(5.68)	(6.13)	(117.18)
2009	123,427	-	0.00	0.11	224,999	182.29	12.91	(224,999)	(182.29)	(12.80)	(132.50)
2010	1,255,616	-	0.00	0.13	49,372	3.93	11.69	(49,372)	(3.93)	(11.56)	(131.69)
2011	216,579	-	0.00	0.13	136,061	62.82	11.70	(136,061)	(62.82)	(11.57)	(156.76)
2012	883,182	2,365	0.27	0.07	2,230,249	252.52	76.15	(2,227,884)	(252.26)	(76.08)	(160.05)
2013	766,956	-	0.00	0.07	2,097,219	273.45	145.97	(2,097,219)	(273.45)	(145.90)	(144.69)
2014	272,158	-	0.00	0.07	344,984	126.76	143.11	(344,984)	(126.76)	(143.04)	(122.90)
2015	907,992	750	0.08	0.10	3,115,536	343.12	260.07	(3,114,786)	(343.04)	(259.97)	(122.65)
2016	3,352,160	-	0.00	0.05	2,110,309	62.95	160.10	(2,110,309)	(62.95)	(160.05)	(62.95)
2002-2016	23,388,535	400,865	1.71		11,747,035	50.23		(11,346,170)	(48.51)		
1999-2013	19,641,073	400,115	2.04		6,742,340	34.33		(6,342,225)	(32.29)		

**Southern California Gas Company
Determination of Salvage Values
Transmission Measuring & Regulating Equipment - Account 369**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	242,595	-	0.00	0.00	71,065	29.29	13.58	(71,065)	(29.29)	(13.58)	(107.95)
2000	449,566	2,817	0.63	0.12	47,269	10.51	12.34	(44,452)	(9.89)	(12.22)	(110.21)
2001	301,230	-	0.00	0.13	169,124	56.14	15.64	(169,124)	(56.14)	(15.51)	(115.84)
2002	135,533	-	0.00	0.18	156,822	115.71	29.77	(156,822)	(115.71)	(29.59)	(118.17)
2003	180,862	-	0.00	0.22	93,237	51.55	41.04	(93,237)	(51.55)	(40.82)	(118.21)
2004	173,229	-	0.00	0.23	(48,687)	(28.11)	33.68	48,687	28.11	(33.45)	(119.84)
2005	340,344	-	0.00	0.00	177,571	52.17	48.45	(177,571)	(52.17)	(48.45)	(123.39)
2006	70,413	-	0.00	0.00	71,691	101.81	50.05	(71,691)	(101.81)	(50.05)	(126.91)
2007	2,549,821	-	0.00	0.00	222,438	8.72	15.57	(222,438)	(8.72)	(15.57)	(127.17)
2008	612,950	-	0.00	0.00	120,584	19.67	14.51	(120,584)	(19.67)	(14.51)	(198.05)
2009	278,452	-	0.00	0.00	274,635	98.63	22.51	(274,635)	(98.63)	(22.51)	(228.02)
2010	220,501	-	0.00	0.00	982,616	445.63	44.80	(982,616)	(445.63)	(44.80)	(238.71)
2011	859,893	-	0.00	0.00	1,413,885	164.43	66.66	(1,413,885)	(164.43)	(66.66)	(224.23)
2012	158,158	-	0.00	0.00	212,495	134.36	141.05	(212,495)	(134.36)	(141.05)	(246.69)
2013	236,639	-	0.00	0.00	223,534	94.46	177.18	(223,534)	(94.46)	(177.18)	(255.02)
2014	515,527	-	0.00	0.00	792,135	153.66	182.08	(792,135)	(153.66)	(182.08)	(275.08)
2015	387,150	-	0.00	0.00	2,051,455	529.89	217.56	(2,051,455)	(529.89)	(217.56)	(320.47)
2016	991,894	-	0.00	0.00	2,367,934	238.73	246.69	(2,367,934)	(238.73)	(246.69)	(238.73)
2002-2016	7,711,366	-	0.00		6,744,410	87.46		(9,112,344)	(118.17)		
1999-2013	6,810,186	2,817	0.04		4,188,278	61.50		(4,185,461)	(61.46)		

**Southern California Gas Company
Determination of Salvage Values
Transmission Other Equipment - Account 371x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	2.27	37,717	-	206.24	(37,717)	0.00	(203.98)	(13.57)
2000	116,420	-	0.00	(0.04)	(31,846)	(27.35)	7.87	31,846	27.35	(7.92)	(12.12)
2001	30,072	-	0.00	(0.02)	76,272	253.63	53.44	(76,272)	(253.63)	(53.46)	(13.96)
2002	2,220,417	-	0.00	(0.00)	9,740	0.44	4.07	(9,740)	(0.44)	(4.07)	(11.03)
2003	27,906	-	0.00	0.00	881	3.16	3.87	(881)	(3.16)	(3.87)	(110.21)
2004	12,470	-	0.00	0.00	(17,881)	(143.39)	1.54	17,881	143.39	(1.54)	(124.49)
2005	57,405	-	0.00	0.00	37,510	65.34	4.54	(37,510)	(65.34)	(4.54)	(141.47)
2006	20,382	-	0.00	0.00	8,673	42.55	1.66	(8,673)	(42.55)	(1.66)	(172.82)
2007	7,991	-	0.00	0.00	20,124	251.82	39.08	(20,124)	(251.82)	(39.08)	(195.14)
2008	26,880	-	0.00	0.00	44,295	164.79	74.10	(44,295)	(164.79)	(74.10)	(191.05)
2009	1,605	-	0.00	0.00	6,419	399.94	102.41	(6,419)	(399.94)	(102.41)	(199.45)
2010	14,706	-	0.00	0.00	1,646	11.19	113.40	(1,646)	(11.19)	(113.40)	(195.55)
2011	54,048	-	0.00	0.00	2,436	4.51	71.20	(2,436)	(4.51)	(71.20)	(235.53)
2012	13,764	-	0.00	0.00	1,929	14.02	51.10	(1,929)	(14.02)	(51.10)	(1,142.68)
2013	-	-	0.00	0.00	75,317	-	104.31	(75,317)	0.00	(104.31)	-
2014	-	-	0.00	0.00	38,809	-	145.59	(38,809)	0.00	(145.59)	-
2015	-	-	0.00	0.00	27,752	-	215.66	(27,752)	0.00	(215.66)	-
2016	-	-	0.00	0.00	13,473	-	1,142.68	(13,473)	0.00	(1,142.68)	-
2002-2016	2,457,575	-	0.00		271,123	11.03		(271,123)	(11.03)		
1999-2013	2,604,067	-	0.00		273,232	10.49		(273,232)	(10.49)		

**Southern California Gas Company
Determination of Salvage Values
Distribution Structures & Improvements - Account 375**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	59,830	(122,681)	(205.05)	9.25	272,244	455.03	6.30	(394,925)	(660.07)	2.95	(19.57)
2000	642,676	1,798,545	279.85	18.76	87,230	13.57	6.20	1,711,315	266.28	12.56	(18.41)
2001	419,039	180,484	43.07	20.41	129,891	31.00	4.97	50,593	12.07	15.44	(24.04)
2002	362,539	145,850	40.23	33.93	176,040	48.56	8.37	(30,190)	(8.33)	25.56	(24.51)
2003	1,608,559	-	0.00	64.74	516,396	32.10	38.21	(516,396)	(32.10)	26.53	(24.70)
2004	2,008,495	-	0.00	42.15	(182,608)	(9.09)	14.42	182,608	9.09	27.73	(24.30)
2005	806,010	-	0.00	6.27	178,856	22.19	15.73	(178,856)	(22.19)	(9.46)	(26.69)
2006	2,095,921	-	0.00	2.12	216,752	10.34	13.16	(216,752)	(10.34)	(11.04)	(26.82)
2007	8,005,022	-	0.00	0.00	654,648	8.18	9.53	(654,648)	(8.18)	(9.53)	(28.19)
2008	2,275,240	96,487	4.24	0.64	370,305	16.28	8.15	(273,818)	(12.03)	(7.51)	(37.50)
2009	1,474,129	-	0.00	0.66	315,678	21.41	11.85	(315,678)	(21.41)	(11.19)	(41.38)
2010	2,256,646	-	0.00	0.60	418,620	18.55	12.27	(418,620)	(18.55)	(11.67)	(43.57)
2011	2,450,031	-	0.00	0.59	555,660	22.68	14.06	(555,660)	(22.68)	(13.48)	(48.61)
2012	1,673,889	-	0.00	0.95	1,056,059	63.09	26.81	(1,056,059)	(63.09)	(25.86)	(55.87)
2013	1,686,449	-	0.00	0.00	831,530	49.31	33.30	(831,530)	(49.31)	(33.30)	(54.16)
2014	2,053,062	-	0.00	0.00	836,980	40.77	36.55	(836,980)	(40.77)	(36.55)	(55.68)
2015	1,819,307	-	0.00	0.00	687,992	37.82	40.98	(687,992)	(37.82)	(40.98)	(64.84)
2016	1,519,037	-	0.00	0.00	1,476,743	97.22	55.87	(1,476,743)	(97.22)	(55.87)	(97.22)
2002-2016	32,094,333	242,337	0.76		8,109,652	25.27		(7,867,316)	(24.51)		
1999-2013	27,824,473	2,098,685	7.54		5,597,302	20.12		(3,498,618)	(12.57)		

**Southern California Gas Company
Determination of Salvage Values
Distribution Mains - Account 376x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	1,995,670	(41,832)	(2.10)	2.97	3,060,853	153.37	71.47	(3,102,685)	(155.47)	(68.50)	(121.92)
2000	3,985,693	23,213	0.58	1.39	3,223,942	80.89	77.94	(3,200,730)	(80.31)	(76.55)	(120.95)
2001	2,570,361	98,279	3.82	1.09	3,304,601	128.57	87.87	(3,206,322)	(124.74)	(86.78)	(123.43)
2002	2,585,108	122,319	4.73	1.86	3,777,470	146.12	108.94	(3,655,151)	(141.39)	(107.08)	(123.38)
2003	5,246,011	69,296	1.32	1.66	4,158,698	79.27	106.98	(4,089,402)	(77.95)	(105.32)	(122.60)
2004	3,168,173	123,302	3.89	2.49	3,341,140	105.46	101.43	(3,217,838)	(101.57)	(98.94)	(126.87)
2005	3,550,295	208,035	5.86	3.63	3,160,755	89.03	103.64	(2,952,719)	(83.17)	(100.01)	(128.42)
2006	6,047,454	121,046	2.00	3.13	2,495,317	41.26	82.21	(2,374,271)	(39.26)	(79.09)	(131.76)
2007	6,066,675	139,567	2.30	2.75	2,849,515	46.97	66.47	(2,709,948)	(44.67)	(63.73)	(145.05)
2008	6,748,730	248,612	3.68	3.29	2,179,105	32.29	54.83	(1,930,493)	(28.61)	(51.54)	(161.96)
2009	5,496,025	11,013	0.20	2.61	3,070,919	55.88	49.29	(3,059,906)	(55.67)	(46.68)	(192.71)
2010	4,924,557	25,132	0.51	1.86	5,056,997	102.69	53.45	(5,031,865)	(102.18)	(51.59)	(224.38)
2011	4,776,983	22,451	0.47	1.59	8,240,932	172.51	76.38	(8,218,481)	(172.04)	(74.79)	(256.31)
2012	2,977,409	27,782	0.93	1.34	8,099,379	272.03	106.92	(8,071,597)	(271.09)	(105.57)	(284.91)
2013	4,681,298	196,891	4.21	1.24	5,624,687	120.15	131.66	(5,427,797)	(115.95)	(130.42)	(288.61)
2014	2,458,396	306,837	12.48	2.92	7,420,375	301.84	173.79	(7,113,538)	(289.36)	(170.87)	(414.61)
2015	1,980,714	222,786	11.25	4.60	11,844,649	598.00	244.33	(11,621,863)	(586.75)	(239.73)	(492.42)
2016	1,976,407	194,150	9.82	6.74	8,057,847	407.70	291.65	(7,863,697)	(397.88)	(284.91)	(397.88)
2002-2016	62,684,236	2,039,219	3.25		79,377,785	126.63		(77,338,566)	(123.38)		
1999-2013	64,820,442	1,395,106	2.15		61,644,310	95.10		(60,249,204)	(92.95)		

**Southern California Gas Company
Determination of Salvage Values
Distribution Measuring & Regulating Equipment - Account 378**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	122,713	-	0.00	0.00	379,008	308.86	178.04	(379,008)	(308.86)	(178.04)	(126.74)
2000	284,750	-	0.00	0.00	(7,475)	(2.63)	117.25	7,475	2.63	(117.25)	(123.31)
2001	40,415	-	0.00	0.00	189,545	468.99	124.32	(189,545)	(468.99)	(124.32)	(129.07)
2002	41,764	-	0.00	0.00	284,819	681.98	178.52	(284,819)	(681.98)	(178.52)	(126.85)
2003	96,187	-	0.00	0.00	493,115	512.66	228.57	(493,115)	(512.66)	(228.57)	(123.07)
2004	340,229	-	0.00	0.00	421,588	123.91	171.98	(421,588)	(123.91)	(171.98)	(116.88)
2005	177,298	-	0.00	0.00	603,581	340.43	286.34	(603,581)	(340.43)	(286.34)	(116.46)
2006	145,639	-	0.00	0.00	15,069	10.35	226.95	(15,069)	(10.35)	(226.95)	(109.28)
2007	2,645,305	-	0.00	0.00	299,453	11.32	53.83	(299,453)	(11.32)	(53.83)	(111.96)
2008	402,796	-	0.00	0.00	386,852	96.04	46.52	(386,852)	(96.04)	(46.52)	(209.07)
2009	417,304	-	0.00	0.00	617,253	147.91	50.74	(617,253)	(147.91)	(50.74)	(228.54)
2010	460,885	-	0.00	0.00	487,214	105.71	44.35	(487,215)	(105.71)	(44.35)	(246.06)
2011	327,647	-	0.00	0.00	541,692	165.33	54.83	(541,692)	(165.33)	(54.83)	(290.35)
2012	109,979	-	0.00	0.00	529,293	481.27	149.09	(529,293)	(481.27)	(149.09)	(326.52)
2013	423,231	-	0.00	0.00	640,348	151.30	161.92	(640,348)	(151.30)	(161.92)	(309.88)
2014	151,406	-	0.00	0.00	1,012,472	668.71	217.97	(1,012,472)	(668.71)	(217.97)	(421.85)
2015	231,103	-	0.00	0.00	744,309	322.07	278.93	(744,309)	(322.07)	(278.93)	(338.42)
2016	216,885	-	0.00	0.00	771,791	355.85	326.52	(771,791)	(355.85)	(326.52)	(355.85)
2002-2016	6,187,658	-	0.00		7,848,849	126.85		(7,848,849)	(126.85)		
1999-2013	6,036,142	-	0.00		5,881,355	97.44		(5,881,355)	(97.44)		

**Southern California Gas Company
Determination of Salvage Values
Distribution Service - Account 380x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	4,362,093	350	0.01	0.14	3,701,669	84.86	103.44	(3,701,320)	(84.85)	(103.30)	(138.64)
2000	5,719,239	16,909	0.30	0.14	4,153,666	72.63	96.51	(4,136,757)	(72.33)	(96.37)	(141.48)
2001	3,826,988	2,737	0.07	0.12	4,104,207	107.24	93.44	(4,101,470)	(107.17)	(93.32)	(146.62)
2002	4,584,986	1,539	0.03	0.11	4,901,037	106.89	92.40	(4,899,498)	(106.86)	(92.29)	(148.69)
2003	6,588,793	1,911	0.03	0.09	6,427,694	97.55	92.85	(6,425,783)	(97.53)	(92.75)	(151.49)
2004	4,759,088	721	0.02	0.09	5,819,008	122.27	99.71	(5,818,286)	(122.26)	(99.62)	(157.23)
2005	5,641,071	1,258	0.02	0.03	6,032,696	106.94	107.42	(6,031,439)	(106.92)	(107.38)	(160.14)
2006	5,564,821	1,494	0.03	0.03	6,608,311	118.75	109.76	(6,606,817)	(118.72)	(109.74)	(165.96)
2007	5,392,774	2,906	0.05	0.03	7,552,349	140.05	116.08	(7,549,442)	(139.99)	(116.05)	(171.68)
2008	4,735,395	1,631	0.03	0.03	6,450,703	136.22	124.41	(6,449,072)	(136.19)	(124.38)	(175.90)
2009	4,252,808	-	0.00	0.03	5,822,792	136.92	126.89	(5,822,792)	(136.92)	(126.86)	(181.14)
2010	4,558,361	-	0.00	0.02	5,454,940	119.67	130.14	(5,454,940)	(119.67)	(130.11)	(187.10)
2011	3,744,288	-	0.00	0.02	6,234,191	166.50	138.93	(6,234,191)	(166.50)	(138.91)	(198.48)
2012	3,744,848	(0)	(0.00)	0.01	5,992,508	160.02	142.40	(5,992,508)	(160.02)	(142.39)	(203.62)
2013	3,311,749	-	0.00	(0.00)	6,536,780	197.38	153.18	(6,536,780)	(197.38)	(153.18)	(211.98)
2014	4,096,573	2,339	0.06	0.01	11,246,008	274.52	182.28	(11,243,670)	(274.47)	(182.27)	(214.96)
2015	5,034,040	2,465	0.05	0.02	16,210,083	322.01	231.89	(16,207,618)	(321.96)	(231.87)	(194.85)
2016	7,090,388	1,502	0.02	0.03	7,418,738	104.63	203.65	(7,417,237)	(104.61)	(203.62)	(104.61)
2002-2016	73,099,983	17,764	0.02		108,707,837	148.71		(108,690,073)	(148.69)		
1999-2013	70,787,302	31,455	0.04		85,792,550	121.20		(85,761,096)	(121.15)		

**Southern California Gas Company
Determination of Salvage Values
Distribution Meters & Regulators - Account 381x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	2,380,029	8,593	0.36	1.27	-	-	0.00	8,593	0.36	1.26	3.62
2000	4,998,031	42,309	0.85	1.07	-	-	0.00	42,309	0.85	1.06	3.65
2001	5,053,997	4,202	0.08	0.67	170	0.00	0.00	4,032	0.08	0.66	3.71
2002	9,618,316	87,022	0.90	0.72	18	0.00	0.00	87,004	0.90	0.72	3.80
2003	9,200,887	252,565	2.75	1.26	9	0.00	0.00	252,556	2.74	1.26	3.94
2004	14,365,462	214,955	1.50	1.39	-	-	0.00	214,955	1.50	1.39	3.99
2005	16,944,461	290,658	1.72	1.54	4,310	0.03	0.01	286,349	1.69	1.53	4.19
2006	13,899,596	256,440	1.84	1.72	585	0.00	0.01	255,855	1.84	1.71	4.45
2007	16,528,379	436,192	2.64	2.05	1,031	0.01	0.01	435,162	2.63	2.04	4.69
2008	16,685,742	766,492	4.59	2.51	3,543	0.02	0.01	762,948	4.57	2.49	4.94
2009	9,867,981	548,289	5.56	3.11	1,099	0.01	0.01	547,190	5.55	3.09	5.00
2010	20,363,625	528,154	2.59	3.28	22	0.00	0.01	528,131	2.59	3.27	4.95
2011	16,683,977	1,026,754	6.15	4.13	-	-	0.01	1,026,754	6.15	4.12	5.50
2012	6,635,759	901,079	13.58	5.37	-	-	0.01	901,079	13.58	5.36	5.34
2013	14,474,924	207,271	1.43	4.72	-	-	0.00	207,271	1.43	4.72	4.48
2014	8,477,521	1,229,544	14.50	5.84	-	-	0.00	1,229,544	14.50	5.84	5.38
2015	19,172,429	822,588	4.29	6.40	-	-	-	822,588	4.29	6.40	3.48
2016	21,474,650	590,110	2.75	5.34	-	-	-	590,110	2.75	5.34	2.75
2002-2016	214,393,708	8,158,113	3.81		10,617	0.00		8,147,496	3.80		
1999-2013	177,701,167	5,570,976	3.14		10,787	0.01		5,560,189	3.13		

**Southern California Gas Company
Determination of Salvage Values
Distribution Customer Meter Installation - Account 382x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	92,854	0.00	70.97	568,001	-	360.99	(475,147)	0.00	(290.02)	(8.04)
2000	3,826,417	26,527	0.69	3.94	1,190,586	31.11	55.69	(1,164,059)	(30.42)	(51.75)	(7.62)
2001	2,535,238	2,540	0.10	2.19	1,543,105	60.87	57.57	(1,540,564)	(60.77)	(55.38)	(6.83)
2002	5,240,331	8,753	0.17	1.24	1,737,878	33.16	43.44	(1,729,125)	(33.00)	(42.20)	(5.56)
2003	4,050,327	26,409	0.65	1.00	2,144,448	52.95	45.90	(2,118,038)	(52.29)	(44.89)	(4.15)
2004	7,772,901	86,833	1.12	0.64	1,061,254	13.65	32.77	(974,421)	(12.54)	(32.13)	(2.17)
2005	6,753,464	122,911	1.82	0.94	677,075	10.03	27.18	(554,164)	(8.21)	(26.25)	(1.28)
2006	6,433,859	84,801	1.32	1.09	548,195	8.52	20.39	(463,393)	(7.20)	(19.30)	(0.73)
2007	11,831,950	85,454	0.72	1.10	636,016	5.38	13.75	(550,562)	(4.65)	(12.65)	(0.19)
2008	7,706,944	140,386	1.82	1.28	553,420	7.18	8.58	(413,034)	(5.36)	(7.30)	0.62
2009	1,737,532	41,883	2.41	1.38	485,426	27.94	8.42	(443,542)	(25.53)	(7.04)	1.41
2010	5,504,720	53,039	0.96	1.22	346,113	6.29	7.73	(293,075)	(5.32)	(6.51)	2.25
2011	9,733,628	110,823	1.14	1.18	(56,275)	(0.58)	5.38	167,097	1.72	(4.20)	3.07
2012	2,980,427	99,278	3.33	1.61	(113,763)	(3.82)	4.39	213,041	7.15	(2.78)	3.39
2013	3,711,528	577,795	15.57	3.73	(109,653)	(2.95)	2.33	687,449	18.52	1.40	3.10
2014	6,458,481	309,243	4.79	4.05	(62,390)	(0.97)	0.01	371,633	5.75	4.04	1.42
2015	13,964,659	8,295	0.06	3.00	(22,506)	(0.16)	(0.99)	30,801	0.22	3.99	0.42
2016	13,799,050	5,145	0.04	2.44	(79,677)	(0.58)	(0.95)	84,822	0.61	3.39	0.61
2002-2016	107,679,803	1,761,050	1.64		7,745,561	7.19		(5,984,511)	(5.56)		
1999-2013	79,819,268	1,560,289	1.95		11,211,826	14.05		(9,651,538)	(12.09)		

**Southern California Gas Company
Determination of Salvage Values
Distribution Customer Meter Installation (Other) - Account382.6**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	42.16	-	-	184.75	-	0.00	(142.59)	(0.41)
2000	-	-	0.00	15.82	-	-	196.88	-	0.00	(181.06)	(0.41)
2001	120,000	-	0.00	6.36	-	-	140.85	-	0.00	(134.49)	(0.41)
2002	-	-	0.00	11.03	22,904	-	19.09	(22,904)	0.00	(8.06)	(0.42)
2003	-	-	0.00	0.00	11,502	-	28.67	(11,502)	0.00	(28.67)	(0.31)
2004	441,457	-	0.00	0.00	19,700	4.46	9.64	(19,700)	(4.46)	(9.64)	(0.26)
2005	15,098,321	-	0.00	0.00	11,337	0.08	0.42	(11,337)	(0.08)	(0.42)	(0.18)
2006	-	-	0.00	0.00	5,074	-	0.45	(5,074)	0.00	(0.45)	(0.41)
2007	-	-	0.00	0.00	2,469	-	0.32	(2,469)	0.00	(0.32)	(0.33)
2008	-	-	0.00	0.00	1,052	-	0.26	(1,052)	0.00	(0.26)	(0.30)
2009	-	-	0.00	0.00	-	-	0.13	-	0.00	(0.13)	(0.28)
2010	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.28)
2011	2,984,474	-	0.00	0.00	-	-	0.12	-	0.00	(0.12)	(0.28)
2012	2,704,937	-	0.00	0.00	-	-	0.02	-	0.00	(0.02)	(0.50)
2013	397,378	-	0.00	0.00	19,199	4.83	0.32	(19,199)	(4.83)	(0.32)	(1.69)
2014	340,157	-	0.00	0.00	-	-	0.30	-	0.00	(0.30)	-
2015	156,178	-	0.00	0.00	-	-	0.29	-	0.00	(0.29)	-
2016	243,039	-	0.00	0.00	-	-	0.50	-	0.00	(0.50)	-
2002-2016	22,365,941	-	0.00		93,238	0.42		(93,238)	(0.42)		
1999-2013	21,746,566	-	0.00		93,238	0.43		(93,238)	(0.43)		

**Southern California Gas Company
Determination of Salvage Values
Distribution House Regulators - Account 383x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	410,826	1,732	0.42	1.07	-	-	0.00	1,732	0.42	1.07	4.16
2000	-	12,243	0.00	1.40	-	-	0.00	12,243	0.00	1.40	4.23
2001	-	1,172	0.00	1.52	-	-	0.00	1,172	0.00	1.52	4.17
2002	-	3,754	0.00	2.27	-	-	0.00	3,754	0.00	2.27	4.17
2003	262	11,539	4,401.25	7.40	-	-	0.00	11,539	4,401.25	7.40	4.15
2004	-	38,364	0.00	25,583.39	-	-	0.00	38,364	0.00	25,583.39	4.09
2005	8,982,845	53,218	0.59	1.20	-	-	0.00	53,218	0.59	1.20	3.89
2006	663,508	36,676	5.53	1.49	-	-	0.00	36,676	5.53	1.49	6.69
2007	659,198	37,291	5.66	1.72	-	-	0.00	37,291	5.66	1.72	6.76
2008	893,759	61,671	6.90	2.03	-	-	0.00	61,671	6.90	2.03	6.84
2009	1,011,417	569	0.06	1.55	-	-	0.00	569	0.06	1.55	6.84
2010	1,006,680	-	0.00	3.22	-	-	0.00	-	0.00	3.22	7.77
2011	661,830	-	0.00	2.35	-	-	0.00	-	0.00	2.35	8.99
2012	671,734	-	0.00	1.47	-	-	0.00	-	0.00	1.47	10.04
2013	564,547	263,202	46.62	6.74	-	-	0.00	263,202	46.62	6.74	11.37
2014	620,390	-	0.00	7.47	-	-	0.00	-	0.00	7.47	6.93
2015	2,439,486	309,243	12.68	11.55	-	-	0.00	309,243	12.68	11.55	8.04
2016	1,414,751	682	0.05	10.04	-	-	0.00	682	0.05	10.04	0.05
2002-2016	19,590,406	816,207	4.17		-	-		816,207	4.17		
1999-2013	15,526,606	521,430	3.36		-	-		521,430	3.36		

**Southern California Gas Company
Determination of Salvage Values
Distribution Other Equipment - Account 387x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	2,690,763	62,647	2.33	19.61	94,708	3.52	2.62	(32,061)	(1.19)	16.99	4.43
2000	3,606,333	537,602	14.91	18.71	24,605	0.68	2.25	512,997	14.22	16.45	6.07
2001	1,300,200	1,112	0.09	18.53	13,954	1.07	2.20	(12,842)	(0.99)	16.33	0.83
2002	63,188	-	0.00	13.99	96,263	152.35	1.85	(96,263)	(152.35)	12.15	1.38
2003	1,329,984	172,746	12.99	8.61	7,675	0.58	2.64	165,071	12.41	5.97	3.66
2004	679,452	-	0.00	10.19	1,221	0.18	2.06	(1,221)	(0.18)	8.13	(0.32)
2005	-	2,250	0.00	5.22	1,107	-	3.56	1,143	0.00	1.66	(0.36)
2006	101,432	829	0.82	8.09	7,698	7.59	5.24	(6,869)	(6.77)	2.85	(0.41)
2007	1,410,651	-	0.00	4.99	13,228	0.94	0.88	(13,228)	(0.94)	4.11	(0.11)
2008	188,631	412	0.22	0.15	(2,545)	(1.35)	0.87	2,957	1.57	(0.72)	1.48
2009	18,498	12,150	65.68	0.91	-	-	1.13	12,150	65.68	(0.22)	1.46
2010	24,962	1,366	5.47	0.85	-	-	1.05	1,366	5.47	(0.21)	(0.80)
2011	-	(55)	0.00	0.84	9,487	-	1.23	(9,543)	0.00	(0.38)	(1.11)
2012	192,878	21,286	11.04	8.27	1,263	0.65	1.93	20,023	10.38	6.34	0.79
2013	8,854	-	0.00	14.17	6,099	68.88	6.87	(6,099)	(68.88)	7.30	(5.20)
2014	-	551	0.00	10.21	4,687	-	9.50	(4,136)	0.00	0.71	(3.32)
2015	-	2,761	0.00	12.17	4,215	-	12.77	(1,454)	0.00	(0.60)	(1.94)
2016	299,772	25,000	8.34	9.89	29,373	9.80	9.10	(4,373)	(1.46)	0.79	(1.46)
2002-2016	4,318,301	239,296	5.54		179,772	4.16		59,524	1.38		
1999-2013	11,615,825	812,344	6.99		274,763	2.37		537,581	4.63		

**Southern California Gas Company
Determination of Salvage Values
General Plant Structure & Improvements - Account 390**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	22,899	-	0.00	0.00	89,922	392.69	27.14	(89,922)	(392.69)	(27.14)	(18.68)
2000	47,327	-	0.00	0.00	6,818	14.41	35.05	(6,818)	(14.41)	(35.05)	(18.28)
2001	75,293	-	0.00	0.00	242,316	321.83	89.88	(242,316)	(321.83)	(89.88)	(18.29)
2002	223,690	2,727	1.22	0.32	59,863	26.76	95.59	(57,136)	(25.54)	(95.27)	(17.23)
2003	329,791	-	0.00	0.39	74,831	22.69	67.78	(74,831)	(22.69)	(67.39)	(17.14)
2004	524,751	-	0.00	0.23	51,712	9.85	36.27	(51,712)	(9.85)	(36.04)	(17.05)
2005	74,172	-	0.00	0.22	303,579	409.29	59.65	(303,579)	(409.29)	(59.43)	(17.24)
2006	235,523	-	0.00	0.20	447,718	190.09	67.56	(447,718)	(190.09)	(67.36)	(15.81)
2007	6,093,248	-	0.00	0.00	473,790	7.78	18.62	(473,790)	(7.78)	(18.62)	(13.77)
2008	897,748	-	0.00	0.00	342,605	38.16	20.69	(342,605)	(38.16)	(20.69)	(16.38)
2009	978,020	-	0.00	0.00	318,456	32.56	22.78	(318,456)	(32.56)	(22.78)	(14.88)
2010	401,109	-	0.00	0.00	(35,357)	(8.81)	17.98	35,357	8.81	(17.98)	(13.46)
2011	8,106,788	-	0.00	0.00	402,624	4.97	9.12	(402,624)	(4.97)	(9.12)	(14.22)
2012	653,388	5,627	0.86	0.05	200,994	30.76	11.14	(195,367)	(29.90)	(11.09)	(34.86)
2013	1,579,884	750	0.05	0.05	282,463	17.88	9.98	(281,713)	(17.83)	(9.92)	(35.95)
2014	206,359	-	0.00	0.06	329,510	159.68	10.78	(329,510)	(159.68)	(10.72)	(56.36)
2015	315,148	806	0.26	0.07	33,724	10.70	11.50	(32,918)	(10.45)	(11.44)	(38.53)
2016	880,522	-	0.00	0.20	427,806	48.59	35.06	(427,806)	(48.59)	(34.86)	(48.59)
2002-2016	21,500,141	9,910	0.05		3,714,317	17.28		(3,704,408)	(17.23)		
1999-2013	20,243,632	9,104	0.04		3,262,334	16.12		(3,253,230)	(16.07)		

**Southern California Gas Company
Determination of Salvage Values
General Plant Office Furniture & Equipment, Mech Eng, &FF - Account 391.1**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	358,555	6,351	1.77	3.86	130,287	36.34	1.00	(123,937)	(34.57)	2.85	(1.85)
2000	628,685	23,634	3.76	0.79	39,671	6.31	1.24	(16,036)	(2.55)	(0.45)	(1.62)
2001	1,155,515	14,729	1.27	0.56	19,570	1.69	1.53	(4,842)	(0.42)	(0.97)	(1.61)
2002	32,269	7,348	22.77	3.26	26,232	81.29	7.66	(18,883)	(58.52)	(4.39)	(1.63)
2003	3,787,599	9,403	0.25	1.03	31,614	0.83	4.15	(22,211)	(0.59)	(3.12)	(1.60)
2004	3,393,400	5,775	0.17	0.68	42,095	1.24	1.77	(36,320)	(1.07)	(1.09)	(1.68)
2005	33,097,586	1,546	0.00	0.09	53,488	0.16	0.42	(51,942)	(0.16)	(0.32)	(1.73)
2006	1,678,126	1,536	0.09	0.06	60,111	3.58	0.51	(58,575)	(3.49)	(0.45)	(7.62)
2007	2,421,441	-	0.00	0.04	24,967	1.03	0.48	(24,967)	(1.03)	(0.44)	(8.58)
2008	1,410,810	300	0.02	0.02	23,106	1.64	0.49	(22,806)	(1.62)	(0.46)	(12.42)
2009	274,768	144	0.05	0.01	43,390	15.79	0.53	(43,246)	(15.74)	(0.52)	(16.98)
2010	303,574	499	0.16	0.04	36,514	12.03	3.09	(36,015)	(11.86)	(3.05)	(17.09)
2011	1,009,470	-	0.00	0.02	75,982	7.53	3.76	(75,982)	(7.53)	(3.75)	(17.66)
2012	547,947	200	0.04	0.03	67,758	12.37	6.96	(67,558)	(12.33)	(6.93)	(23.49)
2013	170,769	-	0.00	0.04	82,534	48.33	13.27	(82,534)	(48.33)	(13.24)	(28.54)
2014	605,537	-	0.00	0.03	89,616	14.80	13.36	(89,616)	(14.80)	(13.34)	(25.29)
2015	200,471	-	0.00	0.01	86,678	43.24	15.89	(86,678)	(43.24)	(15.88)	(39.95)
2016	232,782	-	0.00	0.01	86,406	37.12	23.50	(86,406)	(37.12)	(23.49)	(37.12)
2002-2016	49,166,548	26,751	0.05		830,489	1.69		(803,738)	(1.63)		
1999-2013	50,270,513	71,464	0.14		757,318	1.51		(685,854)	(1.36)		

**Southern California Gas Company
Determination of Salvage Values
General Plant Computer Equipment - Account 391.2**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	7,487,678	74,277	0.99	3.08	893	0.01	0.00	73,385	0.98	3.08	0.34
2000	8,087,231	31,975	0.40	3.06	81	0.00	(0.01)	31,893	0.39	3.07	0.32
2001	15,082,024	20,872	0.14	2.88	100	0.00	0.00	20,772	0.14	2.88	0.32
2002	2,463,707	72,242	2.93	6.53	(177)	(0.01)	0.00	72,419	2.94	6.53	0.33
2003	11,302,323	28,510	0.25	0.51	-	-	0.00	28,510	0.25	0.51	0.30
2004	8,248,955	20,586	0.25	0.39	-	-	0.00	20,586	0.25	0.39	0.30
2005	7,296,356	41,996	0.58	0.41	703	0.01	0.00	41,293	0.57	0.41	0.30
2006	3,479,074	62,982	1.81	0.69	16,215	0.47	0.05	46,767	1.34	0.64	0.29
2007	27,376,860	125,387	0.46	0.48	2,364	0.01	0.03	123,024	0.45	0.45	0.27
2008	4,944,389	327,730	6.63	1.13	143	0.00	0.04	327,587	6.63	1.09	0.25
2009	13,494,921	50,653	0.38	1.08	-	-	0.03	50,653	0.38	1.04	0.05
2010	19,946,859	8,868	0.04	0.83	1,307	0.01	0.03	7,561	0.04	0.80	0.02
2011	16,291,404	5,453	0.03	0.63	5,381	0.03	0.01	72	0.00	0.62	0.02
2012	23,920,360	-	0.00	0.50	-	-	0.01	-	0.00	0.49	0.02
2013	16,516,160	-	0.00	0.07	-	-	0.01	-	0.00	0.06	0.03
2014	29,858,674	82,265	0.28	0.09	-	-	0.01	82,265	0.28	0.08	0.03
2015	28,656,805	-	0.00	0.08	57,670	0.20	0.05	(57,670)	(0.20)	0.02	(0.14)
2016	13,460,850	-	0.00	0.07	-	-	0.05	-	0.00	0.02	-
2002-2016	227,257,696	826,672	0.36		83,606	0.04		743,066	0.33		
1999-2013	185,938,301	871,530	0.47		27,010	0.01		844,521	0.45		

**Southern California Gas Company
Determination of Salvage Values
General Plant Transportation Equipment – Account 392x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	27.22	-	-	0.00	-	0.00	27.22	13.87
2000	-	-	0.00	27.22	-	-	0.00	-	0.00	27.22	13.87
2001	-	-	0.00	27.59	-	-	0.00	-	0.00	27.59	13.87
2002	-	-	0.00	(25.44)	-	-	0.00	-	0.00	(25.44)	13.87
2003	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	13.87
2004	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	13.87
2005	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	13.87
2006	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	13.87
2007	18,473	-	0.00	0.00	-	-	0.00	-	0.00	0.00	13.87
2008	1,518,214	-	0.00	0.00	-	-	0.00	-	0.00	0.00	14.00
2009	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	61.76
2010	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	61.76
2011	191,046	32,000	16.75	1.85	-	-	0.00	32,000	16.75	1.85	61.76
2012	45,532	28,916	63.51	3.47	-	-	0.00	28,916	63.51	3.47	95.60
2013	53,968	4,714	8.73	22.59	-	-	0.00	4,714	8.73	22.59	102.61
2014	15,470	40,521	261.93	34.69	-	-	0.00	40,521	261.93	34.69	135.38
2015	133,717	-	0.00	24.14	-	-	0.00	-	0.00	24.14	121.31
2016	5,398	168,755	3,126.12	95.60	-	-	0.00	168,755	3,126.12	95.60	3,126.12
2002-2016	1,981,819	274,906	13.87		-	-		274,906	13.87		
1999-2013	1,827,233	65,630	3.59		-	-		65,630	3.59		

**Southern California Gas Company
Determination of Salvage Values
General Plant Stores Equipment - Account 393**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	19,419	50	0.26	0.06	-	-	0.00	50	0.26	0.06	0.03
2000	2,441	-	0.00	0.06	-	-	0.00	-	0.00	0.06	0.03
2001	21,312	-	0.00	0.05	-	-	0.00	-	0.00	0.05	0.03
2002	208,267	-	0.00	0.06	-	-	0.00	-	0.00	0.06	0.03
2003	43,318	367	0.85	0.14	-	-	0.00	367	0.85	0.14	0.04
2004	129,315	-	0.00	0.09	-	-	0.00	-	0.00	0.09	-
2005	154,101	-	0.00	0.07	-	-	0.00	-	0.00	0.07	-
2006	161,434	-	0.00	0.05	-	-	0.00	-	0.00	0.05	-
2007	362,885	-	0.00	0.04	-	-	0.00	-	0.00	0.04	-
2008	38,428	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2009	51,230	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2010	3,884	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2011	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2012	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2013	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2014	12,802	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2015	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2016	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2002-2016	1,165,665	367	0.03		-	-		367	0.03		
1999-2013	1,196,035	417	0.03		-	-		417	0.03		

**Southern California Gas Company
Determination of Salvage Values
General Plant Shop & Garage Equipment - Account 394x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	16,697	8,318	49.82	3.44	-	-	0.00	8,318	49.82	3.44	(0.87)
2000	13,981	3,953	28.27	4.79	-	-	0.00	3,953	28.27	4.79	(1.05)
2001	23,438	4,970	21.21	6.18	-	-	0.00	4,970	21.21	6.18	(1.14)
2002	170,831	10,361	6.06	12.31	-	-	0.00	10,361	6.06	12.31	(1.25)
2003	5,259	2,160	41.08	12.93	-	-	0.00	2,160	41.08	12.93	(1.54)
2004	49,360	1,016	2.06	8.54	7,200.930	14.59	2.74	(6,185)	(12.53)	5.81	(1.59)
2005	69,298	530	0.76	5.98	77,867.270	112.37	26.74	(77,337)	(111.60)	(20.75)	(1.46)
2006	157,319	10,157	6.46	5.36	3,876.470	2.46	19.68	6,280	3.99	(14.32)	0.31
2007	40,671	1,350	3.32	4.73	-	-	27.63	1,350	3.32	(22.90)	0.17
2008	14,298	1,765	12.34	4.48	-	-	26.88	1,765	12.34	(22.40)	0.14
2009	102,086	-	0.00	3.60	-	-	21.31	-	0.00	(17.71)	0.10
2010	672,037	4,068	0.61	1.76	-	-	0.39	4,068	0.61	1.36	0.10
2011	138,396	-	0.00	0.74	-	-	0.00	-	0.00	0.74	-
2012	233,985	-	0.00	0.50	(328.610)	(0.14)	(0.03)	329	0.14	0.53	-
2013	591,517	-	0.00	0.23	-	-	(0.02)	-	0.00	0.25	(0.01)
2014	1,353,048	-	0.00	0.14	-	-	(0.01)	-	0.00	0.15	(0.01)
2015	988,880	-	0.00	0.00	328.610	0.03	0.00	(329)	(0.03)	0.00	(0.03)
2016	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2002-2016	4,586,986	31,407	0.68		88,944.670	1.94		(57,538)	(1.25)		
1999-2013	2,299,174	48,649	2.12		88,616.060	3.85		(39,967)	(1.74)		

**Southern California Gas Company
Determination of Salvage Values
General Plant Large Portable Tools - Account 394.19**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	7,382	0.00	0.10	-	-	0.00	7,382	0.00	0.10	0.33
2000	31,057	-	0.00	0.10	-	-	0.00	-	0.00	0.10	0.29
2001	1	-	0.00	0.12	-	-	0.00	-	0.00	0.12	0.29
2002	10,323	-	0.00	1.93	-	-	0.00	-	0.00	1.93	0.29
2003	8,324	1,571	18.87	18.01	-	-	0.00	1,571	18.87	18.01	0.29
2004	-	1,535	0.00	6.25	-	-	0.00	1,535	0.00	6.25	0.28
2005	-	1,654	0.00	25.52	-	-	0.00	1,654	0.00	25.52	0.27
2006	-	1,029	0.00	31.04	-	-	0.00	1,029	0.00	31.04	0.26
2007	3,214,844	105	0.00	0.18	-	-	0.00	105	0.00	0.18	0.26
2008	1,018,438	-	0.00	0.10	-	-	0.00	-	0.00	0.10	0.31
2009	1,208,984	32,259	2.67	0.64	-	-	0.00	32,259	2.67	0.64	0.34
2010	1,228,499	-	0.00	0.50	-	-	0.00	-	0.00	0.50	0.09
2011	2,015,025	-	0.00	0.37	-	-	0.00	-	0.00	0.37	0.10
2012	1,255,014	5,550	0.44	0.56	-	-	0.00	5,550	0.44	0.56	0.13
2013	1,101,916	-	0.00	0.56	-	-	0.00	-	0.00	0.56	0.07
2014	2,297,819	-	0.00	0.07	-	-	0.00	-	0.00	0.07	0.09
2015	1,700,377	3,500	0.21	0.11	-	-	0.00	3,500	0.21	0.11	0.14
2016	1,750,481	1,442	0.08	0.13	-	-	0.00	1,442	0.08	0.13	0.08
2002-2016	16,810,044	48,644	0.29		-	-		48,644	0.29		
1999-2013	11,092,426	51,084	0.46		-	-		51,084	0.46		

**Southern California Gas Company
Determination of Salvage Values
General Plant Laboratory Equipment- Account 395**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	123,263	752	0.61	0.16	-	-	3.98	752	0.61	(3.82)	(0.52)
2000	86,747	-	0.00	0.15	-	-	0.00	-	0.00	0.15	(0.55)
2001	49,884	-	0.00	0.15	-	-	0.00	-	0.00	0.15	(0.56)
2002	74,373	-	0.00	0.41	894	1.20	0.27	(894)	(1.20)	0.14	(0.57)
2003	158,647	-	0.00	0.15	-	-	0.18	-	0.00	(0.03)	(0.56)
2004	106,259	-	0.00	0.00	-	-	0.19	-	0.00	(0.19)	(0.58)
2005	-	-	0.00	0.00	-	-	0.23	-	0.00	(0.23)	(0.59)
2006	-	-	0.00	0.00	-	-	0.26	-	0.00	(0.26)	(0.59)
2007	97,665	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.59)
2008	298,525	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.61)
2009	235,065	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.66)
2010	476,573	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.71)
2011	460,815	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.84)
2012	222,112	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(1.00)
2013	583,796	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(1.11)
2014	416,766	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(1.56)
2015	285,108	-	0.00	0.00	19,313	6.77	0.98	(19,313)	(6.77)	(0.98)	(2.18)
2016	764,246	-	0.00	0.00	3,513	0.46	1.00	(3,513)	(0.46)	(1.00)	(0.46)
2002-2016	4,179,948	-	0.00		23,720	0.57		(23,720)	(0.57)		
1999-2013	2,973,722	752	0.03		894	0.03		(142)	(0.00)		

**Southern California Gas Company
Determination of Salvage Values
General Plant Construction Equipment - Account 396.1**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	0.00	-	-	17.76	-	0.00	(17.76)	51.59
2000	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	51.59
2001	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	51.59
2002	-	-	0.00	0.00	894	-	108.67	(894)	0.00	(108.67)	51.59
2003	-	1,090	0.00	0.00	-	-	0.00	1,090	0.00	0.00	52.53
2004	-	4,838	0.00	0.00	-	-	0.00	4,838	0.00	0.00	51.38
2005	-	40,029	0.00	0.00	-	-	0.00	40,029	0.00	0.00	46.31
2006	-	228	0.00	0.00	-	-	0.00	228	0.00	0.00	4.31
2007	810	-	0.00	5,701.63	-	-	0.00	-	0.00	5,701.63	4.07
2008	-	-	0.00	5,567.03	-	-	0.00	-	0.00	5,567.03	4.11
2009	-	3,880	0.00	5,448.71	-	-	0.00	3,880	0.00	5,448.71	4.11
2010	70,239	-	0.00	5.78	-	-	0.00	-	0.00	5.78	-
2011	19,458	-	0.00	4.29	-	-	0.00	-	0.00	4.29	-
2012	3,866	-	0.00	4.15	-	-	0.00	-	0.00	4.15	-
2013	944	-	0.00	4.11	-	-	0.00	-	0.00	4.11	-
2014	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2015	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2016	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2002-2016	95,317	50,066	52.53		894	0.94		49,172	51.59		
1999-2013	95,317	50,066	52.53		894	0.94		49,172	51.59		

**Southern California Gas Company
Determination of Salvage Values
General Plant Communication Equipment - Account 397x**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	1,510,527	-	0.00	0.01	-	-	0.02	-	0.00	(0.01)	(0.12)
2000	1,271	1,068	84.02	0.01	-	-	0.02	1,068	84.02	(0.00)	(0.13)
2001	286,950	-	0.00	0.02	2,636	0.92	0.03	(2,636)	(0.92)	(0.02)	(0.13)
2002	944,299	-	0.00	0.07	2,161	0.23	0.14	(2,161)	(0.23)	(0.07)	(0.12)
2003	265,066	530	0.20	0.05	(4,840)	(1.83)	(0.00)	5,370	2.03	0.05	(0.12)
2004	1,080,946	76	0.01	0.06	-	-	(0.00)	76	0.01	0.07	(0.13)
2005	11,949,415	45,000	0.38	0.31	2,372	0.02	0.02	42,628	0.36	0.30	(0.13)
2006	17,015,511	1,150	0.01	0.15	6,346	0.04	0.02	(5,196)	(0.03)	0.13	(0.23)
2007	10,162,407	-	0.00	0.12	2,730	0.03	0.02	(2,730)	(0.03)	0.10	(0.30)
2008	7,816,140	-	0.00	0.10	111	0.00	0.02	(111)	(0.00)	0.07	(0.39)
2009	11,342,041	-	0.00	0.08	7,915	0.07	0.03	(7,915)	(0.07)	0.05	(0.50)
2010	4,866,888	222	0.00	0.00	95,311	1.96	0.22	(95,089)	(1.95)	(0.22)	(0.83)
2011	9,041,976	-	0.00	0.00	815	0.01	0.25	(815)	(0.01)	(0.25)	(0.29)
2012	465,976	1,238	0.27	0.00	5,716	1.23	0.33	(4,478)	(0.96)	(0.32)	(2.61)
2013	163,527	4,133	2.53	0.02	5,245	3.21	0.44	(1,112)	(0.68)	(0.42)	(3.84)
2014	226,971	6,455	2.84	0.08	1,863	0.82	0.74	4,592	2.02	(0.66)	(4.95)
2015	182,833	5,196	2.84	0.17	31,798	17.39	0.45	(26,602)	(14.55)	(0.28)	(11.72)
2016	51,109	-	0.00	1.56	827	1.62	4.17	(827)	(1.62)	(2.61)	(1.62)
2002-2016	75,575,104	63,999	0.08		158,370	0.21		(94,370)	(0.12)		
1999-2013	76,912,939	53,416	0.07		126,518	0.16		(73,102)	(0.10)		

**Southern California Gas Company
Determination of Salvage Values
General Plant Gen Network, ACD, WN/LN - Account 397.1**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	18,040	-	0.00	1.64	-	-	0.00	-	0.00	1.64	-
2000	2,395,839	-	0.00	0.01	-	-	0.00	-	0.00	0.01	-
2001	-	-	0.00	0.01	-	-	0.00	-	0.00	0.01	-
2002	4,245,367	-	0.00	(0.00)	-	-	0.00	-	0.00	(0.00)	-
2003	3,138,175	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2004	1,326,687	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2005	1,783,687	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2006	4,101,643	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2007	13,528,017	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2008	150,701	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2009	1,423,977	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2010	990,611	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2011	960,903	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2012	2,540,981	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2013	830,623	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2014	4,773,448	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2015	30,298,401	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2016	30,348,000	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2002-2016	100,441,222	-	0.00		-	-		-	-		
1999-2013	37,435,251	-	0.00		-	-		-	-		

**Southern California Gas Company
Determination of Salvage Values
General Plant Communication Equipment Other Voice - Account 397.2**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	12,944	338,396	2,614.37	2,614.37	-	-	0.00	338,396	2,614.37	2,614.37	3.18
2000	-	27	0.00	2,614.58	-	-	0.00	27	0.00	2,614.58	0.27
2001	-	31,132	0.00	2,855.10	-	-	0.00	31,132	0.00	2,855.10	0.27
2002	2,544,001	43	0.00	14.45	-	-	0.00	43	0.00	14.45	0.00
2003	-	-	0.00	14.45	-	-	0.00	-	0.00	14.45	-
2004	188,583	-	0.00	1.14	-	-	0.00	-	0.00	1.14	-
2005	135,701	-	0.00	1.09	-	-	0.00	-	0.00	1.09	-
2006	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2007	2,776,594	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2008	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2009	647,477	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2010	3,573,602	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2011	151,373	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2012	204,870	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2013	547,553	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2014	276,285	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2015	382,879	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2016	173,407	-	0.00	0.00	-	-	0.00	-	0.00	0.00	-
2002-2016	11,602,325	43	0.00		-	-		43	0.00		
1999-2013	10,782,699	369,599	3.43		-	-		369,599	3.43		

**Southern California Gas Company
Determination of Salvage Values
General Plant Communication Equipment Microwave/Radio - Account 397.3**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.27)
2000	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.27)
2001	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.27)
2002	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(0.27)
2003	-	-	0.00	0.00	7,752	-	0.00	(7,752)	0.00	0.00	(0.27)
2004	-	-	0.00	0.00	313	-	0.00	(313)	0.00	0.00	(0.22)
2005	245,272	-	0.00	0.00	-	-	3.29	-	0.00	(3.29)	(0.22)
2006	1,032,924	-	0.00	0.00	9,386	0.91	1.37	(9,386)	(0.91)	(1.37)	(0.22)
2007	2,228,677	-	0.00	0.00	(2,385)	(0.11)	0.43	2,385	0.11	(0.43)	(0.17)
2008	4,625,672	-	0.00	0.00	-	-	0.09	-	0.00	(0.09)	(0.22)
2009	1,218,594	-	0.00	0.00	-	-	0.07	-	0.00	(0.07)	(0.36)
2010	(33,007)	-	0.00	0.00	-	-	0.08	-	0.00	(0.08)	(0.43)
2011	1,916,465	-	0.00	0.00	1,313	0.07	(0.01)	(1,313)	(0.07)	0.01	(0.42)
2012	681,849	-	0.00	0.00	10	0.00	0.02	(10)	(0.00)	(0.02)	(0.58)
2013	1,399,771	-	0.00	0.00	-	-	0.03	-	0.00	(0.03)	(0.68)
2014	1,288,415	-	0.00	0.00	-	-	0.03	-	0.00	(0.03)	(1.10)
2015	975,003	-	0.00	0.00	25,327	2.60	0.43	(25,327)	(2.60)	(0.43)	(2.49)
2016	41,575	-	0.00	0.00	-	-	0.58	-	0.00	(0.58)	-
2002-2016	15,621,210	-	0.00		41,715	0.27		(41,715)	(0.27)		
1999-2013	13,316,217	-	0.00		16,388	0.12		(16,388)	(0.12)		

**Southern California Gas Company
Determination of Salvage Values
General Plant Communication Structures - Account 397.4**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(6.91)
2000	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(6.91)
2001	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(6.91)
2002	-	-	0.00	0.00	1,096	-	0.00	(1,096)	0.00	0.00	(6.91)
2003	13,026	-	0.00	0.00	1,218	9.35	17.76	(1,218)	(9.35)	(17.76)	(6.61)
2004	-	-	0.00	0.00	-	-	17.76	-	0.00	(17.76)	(6.51)
2005	-	-	0.00	0.00	-	-	17.76	-	0.00	(17.76)	(6.51)
2006	60,799	-	0.00	0.00	-	-	3.13	-	0.00	(3.13)	(6.51)
2007	-	-	0.00	0.00	-	-	1.65	-	0.00	(1.65)	(7.87)
2008	-	-	0.00	0.00	1,276	-	2.10	(1,276)	0.00	(2.10)	(7.87)
2009	-	-	0.00	0.00	-	-	2.10	-	0.00	(2.10)	(7.43)
2010	-	-	0.00	0.00	14,517	-	25.98	(14,517)	0.00	(25.98)	(7.43)
2011	-	-	0.00	0.00	-	-	0.00	-	0.00	0.00	(2.42)
2012	-	-	0.00	0.00	(105)	-	0.00	105	0.00	0.00	(2.42)
2013	-	-	0.00	0.00	3,693	-	0.00	(3,693)	0.00	0.00	(2.45)
2014	277,352	-	0.00	0.00	309	0.11	6.64	(309)	(0.11)	(6.64)	(1.18)
2015	-	-	0.00	0.00	-	-	1.41	-	0.00	(1.41)	(25.38)
2016	12,222	-	0.00	0.00	3,102	25.38	2.42	(3,102)	(25.38)	(2.42)	(25.38)
2002-2016	363,399	-	0.00		25,105	6.91		(25,105)	(6.91)		
1999-2013	73,825	-	0.00		21,695	29.39		(21,695)	(29.39)		

**Southern California Gas Company
Determination of Salvage Values
General Plant Miscellaneous Equipment - Account 398**

Year	Retirements	<u>Gross Salvage (Cash)</u>			<u>Cost of Removal</u>			<u>Net Salvage</u>			Shrinking Band
		Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	Amount	Pct.	5 - Yr Avg	
1999	849	14,240	1,677.63	5.43	5,221	615.05	(4.25)	9,020	1,062.58	9.69	2.35
2000	20,644	64,816	313.97	17.87	466	2.26	1.21	64,350	311.71	16.66	2.24
2001	4,078,900	82,736	2.03	3.56	449	0.01	0.14	82,287	2.02	3.43	1.48
2002	2,764,961	3,599	0.13	2.41	47,365	1.71	0.78	(43,766)	(1.58)	1.63	0.98
2003	1,671	538	32.21	2.42	(6,028)	(360.78)	0.69	6,566	392.99	1.72	5.52
2004	1,585	3,008	189.84	2.25	7,332	462.76	0.72	(4,324)	(272.91)	1.53	5.11
2005	402,132	4,344	1.08	1.30	1,814	0.45	0.70	2,530	0.63	0.60	5.39
2006	-	14,307	0.00	0.81	902	-	1.62	13,405	0.00	(0.81)	7.04
2007	17,749	1,102	6.21	5.51	12	0.07	0.95	1,090	6.14	4.55	5.89
2008	157,348	36,400	23.13	10.22	-	-	1.74	36,400	23.13	8.48	5.88
2009	86,247	15,575	18.06	10.81	-	-	0.41	15,575	18.06	10.40	3.12
2010	27,187	10,996	40.45	27.17	-	-	0.32	10,996	40.45	26.85	1.68
2011	340,285	(3,119)	(0.92)	9.69	-	-	0.00	(3,119)	(0.92)	9.69	0.47
2012	46,823	1,097	2.34	9.26	-	-	0.00	1,097	2.34	9.26	1.36
2013	24,722	1,423	5.76	4.94	-	-	0.00	1,423	5.76	4.94	1.26
2014	198,805	2,716	1.37	2.06	-	-	0.00	2,716	1.37	2.06	1.02
2015	240,204	-	0.00	0.25	-	-	0.00	-	0.00	0.25	0.75
2016	18,003	3,500	19.44	1.65	1,557	8.65	0.29	1,943	10.79	1.36	10.79
2002-2016	4,327,722	95,487	2.21		52,955	1.22		42,533	0.98		
1999-2013	7,971,102	251,064	3.15		57,533	0.72		193,530	2.43		

APPENDIX A – FERC Accounting Release 15

The following citation is FERC Accounting Release 15 which supports the recommended vintage group amortization for certain general plant accounts.



Question: Is it permissible for a public utility, licensee, natural gas company, or oil pipeline company to adopt a vintage year accounting method for the general plant accounts listed below which would eliminate the unitization and record keeping requirements associated with individual items of property and allow such companies to record only the total cost of plant additions for the year as a vintage group for each account?

For Public Utilities, Licensees, Natural Gas Companies

Account 391, Office Furniture and Equipment;
Account 392, Transportation Equipment;
Account 393, Stores Equipment;
Account 394, Tools, Shop and Garage Equipment;
Account 395, Laboratory Equipment;
Account 396, Power Operated Equipment;
Account 397, Communication Equipment;
Account 398, Miscellaneous Equipment; and
Account 399, Other Tangible Property.

For Oil Pipeline Companies

Account 179, Machine Tools and Machinery;
Account 183, Communication Systems;
Account 184, Office Furniture and Equipment; and
Account 185, Vehicles and Other Work Equipment.

Answer: Yes, provided the following requirements are met:

1. the individual classes of assets for which vintage year accounting is followed are high volume, low value items;
2. there is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
3. the cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
4. interim retirements are not recognized;
5. salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
6. properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

Debbie L. Clark
Chief Accountant

Effective: January 1, 1997