

**CHAPTER X.C WORKPAPER SUMMARY**

**SoCalGas and SDG&E Workpapers**

<b>Workpapers</b>	<b>Testimony Section</b>	<b>Corresponding Testimony Tables</b>	<b>Workpaper Page</b>
Calculation of Integrated Allocators	X.C.3	N/A	X.C - 1
Calculation of Proposed Case PSEP Surcharges and Illustrative PPPS Rates	X.C.3	X-10, X-11, X-12	X.C - 2

**SoCalGas (SCG) Workpapers**

<b>Workpapers</b>	<b>Testimony Section</b>	<b>Corresponding Testimony Tables</b>	<b>Workpaper Page</b>
SoCalGas Class-Average Rate Table	X.C.2	X-9	X.C - 3
SoCalGas Core Cost Allocation	X.C.2	N/A	X.C - 4
SoCalGas Retail Noncore Cost Allocation	X.C.2	N/A	X.C - 5
SoCalGas Wholesale Cost Allocation	X.C.2	N/A	X.C - 6
SoCalGas International and Summary Cost Allocation	X.C.2	N/A	X.C - 7
SoCalGas Current Average Residential Bill	X.C.2	X-9, X13	X.C - 8
SoCalGas Illustrative 2015 Average Residential Bill	X.C.3	X-13	X.C - 9

**SDG&E Workpapers**

<b>Workpapers</b>	<b>Testimony Section</b>	<b>Corresponding Testimony Tables</b>	<b>Workpaper Page</b>
SDG&E Class-Average Rate Table	X.C.2	X-9	X.C - 10
SDG&E Core Cost Allocation	X.C.2	N/A	X.C - 11
SDG&E Noncore Retail and Summary Cost Allocation	X.C.2	N/A	X.C - 12
SDG&E Current Average Residential Bill	X.C.2	X-9, X-13	X.C - 13
SDG&E Illustrative 2015 Average Residential Bill	X.C.3	X-13	X.C - 14

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
Calculation of Integrated Allocators
<b>WITNESS</b>
Gary Lenart

1 **EPAM Calculation**

	Res	Core C&I	NR A/C	Gas Eng	NGV	NonCore C&I-D	EG-D	TLS	Total	
5 <b>SoCalGas</b>										Source
6	\$1,267,399	\$236,698	\$75	\$1,481	\$8,029			\$4,961		Current SoCalGas RD Model: Cost Alloc Tab
7						\$58,202		\$5,020		Current SoCalGas RD Model: NCCI Detail Alloc Tab
8							\$8,812	\$1,179		Current SoCalGas RD Model: EG Detail Alloc Tab
9							\$2,424	\$1,250		Post SI/FAR EOR Allocation from Lines (23) and (24)
10 SoCalGas Total Authorized Margin	\$1,267,399	\$236,698	\$75	\$1,481	\$8,029	\$58,202	\$11,236	\$42,410	\$1,625,530	
11										
12 <b>SDG&amp;E</b>										Source
13	\$192,296	\$28,273	\$0	\$0	\$479					Current SDG&E RD Model: Cost Alloc Tab
14						\$3,048		\$265		Current SDG&E RD Model: NCCI Detail Alloc Tab
15							\$2,532	\$4,711		Current SDG&E RD Model: EG Detail Alloc Tab
16 SDG&E Total Authorized Margin	\$192,296	\$28,273	\$0	\$0	\$479	\$3,048	\$2,532	\$4,976	\$231,603	
17										
18 Integrated Authorized Margin	\$1,459,695	\$264,971	\$75	\$1,481	\$8,508	\$61,250	\$13,768	\$47,385	\$1,857,133	
19 <b>Integrated EPAM %</b>	<b>78.6%</b>	<b>14.3%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.5%</b>	<b>3.3%</b>	<b>0.7%</b>	<b>2.6%</b>	<b>100.0%</b>	

Notes:

Lines (6) through (10) represent post-System Integration (SI)/post-Backbone Transmission Service (BTS) unbundling base margins from current SoCalGas Rate Design Model

Lines (12) through (16) represent post-System Integration/post-BTS unbundling base margins from current SDG&E Rate Design Model

Line (18) = Line (10) + Line (16)

SoCalGas EOR-D Base Margin is added to SoCalGas EG-D Base Margin and SoCalGas EOR-T Base Margin is added to TLS Base Margin as EOR-D customers are proposed to pay the EG-D surcharge and EOR-T customers will pay the TLS surch  
Unbundled Storage base margin and base margin allocated to SDG&E as a wholesale customer to SoCalGas are excluded from this calculation due to the integrated nature of the PSEP surcharges

20 **Calculation of PostSI/FAR Enhanced Oil Recovery (EOR) Authorized Margin**

	Total AM to SI & FAR	% D&T Split	Total AM to EOR PostSI/FAR at EPAM	
22 amount to EOR-D	\$3,448	66.0%	\$2,424	Source
23				Current SoCalGas RD Model: CA Model Tab
24 amount to EOR-T	\$1,777	34.0%	\$1,250	Current SoCalGas RD Model: CA Model Tab
25				Current SoCalGas RD Model: Cost Alloc Tab
26	\$5,225	100.0%	\$3,674	

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
Calculation of Integrated Allocators
<b>WITNESS</b>
Gary Lenart

1 **Integrated AYTP Calculation**

	A	B	C	D = B + C
2				
3				
4				
5				
		SoCalGas	SDG&E	Integrated
		(Mth)	(Mth)	(Mth)
6	Res	2,483,989	326,003	2,809,992
7	Core C&I	970,519	158,725	1,129,244
8	NR A/C	1,210	0	1,210
9	Gas Eng	18,080	0	18,080
10	NGV	117,231	15,238	132,469
11	NonCore C&I D	982,465	37,270	1,019,735
12	EG D	434,875	179,522	614,397
13	TLS	3,374,928	499,587	3,874,515
14	<b>Total</b>	<b>8,383,298</b>	<b>1,216,345</b>	<b>9,599,643</b>
15				
16	<i>check</i>	0	0	
17				

18 **Integrated # of Customers Calculation**

	A	B	C	D = B + C
19				
20				
21				
22		SoCalGas	SDG&E	Integrated
23	Res	5,455,350	832,050	6,287,401
24	Core C&I	215,286	29,831	245,117
25	NR A/C	16	0	16
26	Gas Eng	845	0	845
27	NGV	273	40	313
28	NonCore C&I D	670	60	730
29	EG D	180	65	245
30	TLS	111	17	127
31	<b>Total</b>	<b>5,672,731</b>	<b>862,064</b>	<b>6,534,795</b>
32				
33	<i>check</i>	0	0	

**Notes:**

AYTP and # of customers figures in column B from current SoCalGas Rate Design Model Alloc Factors, NCCI Detail Alloc, and EG Detail Alloc Tabs

AYTP and # of customers figures in column C from current SDG&E Rate Design Model Alloc Factors, NCCI Detail Alloc, and EG Detail Alloc Tabs

SoCalGas EOR-D AYTP/# Cust is added to SoCalGas EG-D AYTP/# Cust and SoCalGas EOR-T AYTP/# Cust is added to TLS AYTP/# Cust as EOR-D customers are proposed to pay the EG-D surcharge and EOR-T customers will pay the TLS surc

SDG&E AYTP and customer count as a wholesale customer to SoCalGas are excluded from this calculation due to the integrated nature of the PSEP surcharges

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
Calculation of Proposed Case PSEP Surcharges and Illustrative PPPS Rates
<b>WITNESS</b>
Gary Lenart

**Step 1 of 4: Allocation of Rev Req to Classes - \$ millions**

			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1														
2	SoCalGas Rev Req													
3	less FF&U													
4	SoCalGas (w/o FF&U)		\$0.00	\$63.02	\$98.55	\$179.21	\$242.51	\$229.89	\$261.70	\$291.41	\$320.23	\$344.41	\$369.42	\$389.81
5														
6	SDG&E Rev Req													
7	less FF&U													
8	SDG&E (w/o FF&U)		\$0.00	\$1.24	\$5.07	\$23.98	\$30.03	\$43.14	\$62.97	\$81.79	\$114.17	\$98.05	\$96.53	\$93.86
9	Total PSEP Revenue Requirement (w/o FF&U)		\$0.00	\$64.26	\$103.61	\$203.18	\$272.54	\$273.04	\$324.67	\$373.20	\$434.40	\$442.46	\$465.95	\$483.67
10														
11		<u>Integrated EPAM</u>												
12	Res	78.6%	\$0.00	\$50.51	\$81.44	\$159.70	\$214.22	\$214.61	\$255.19	\$293.33	\$341.44	\$347.77	\$366.24	\$380.16
13	CCI	14.3%	\$0.00	\$9.17	\$14.78	\$28.99	\$38.89	\$38.96	\$46.32	\$53.25	\$61.98	\$63.13	\$66.48	\$69.01
14	Gas A/C (SoCal Only)	0.0%	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
15	Gas Engine (SoCal Only)	0.1%	\$0.00	\$0.05	\$0.08	\$0.16	\$0.22	\$0.22	\$0.26	\$0.30	\$0.35	\$0.35	\$0.37	\$0.39
16	NGV	0.5%	\$0.00	\$0.29	\$0.47	\$0.93	\$1.25	\$1.25	\$1.49	\$1.71	\$1.99	\$2.03	\$2.13	\$2.22
17	NCCI - D	3.3%	\$0.00	\$2.12	\$3.42	\$6.70	\$8.99	\$9.01	\$10.71	\$12.31	\$14.33	\$14.59	\$15.37	\$15.95
18	EG - D	0.7%	\$0.00	\$0.48	\$0.77	\$1.51	\$2.02	\$2.02	\$2.41	\$2.77	\$3.22	\$3.28	\$3.45	\$3.59
19	TLS	2.6%	\$0.00	\$1.64	\$2.64	\$5.18	\$6.95	\$6.97	\$8.28	\$9.52	\$11.08	\$11.29	\$11.89	\$12.34
20	Total Allocated PSEP Costs		\$0.00	\$64.26	\$103.61	\$203.18	\$272.54	\$273.04	\$324.67	\$373.20	\$434.40	\$442.46	\$465.95	\$483.67
21														
22	check		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Notes:**

Lines (2), (3), (6), and (7) from Proposed Case workpapers to testimony of Ms. Shepard  
 Rev Req for 2011 and 2012 consolidated into 2012 for purposes of calculating 2012 rates  
 Line (9) = Line (4) + Line (8)  
 EPAM Allocation Percentages from Calculation of EPAM Allocator Workpaper  
 Lines (12) through (19) = Line (9) \* allocated EPAM percentage

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
Calculation of Proposed Case PSEP Surcharges and Illustrative PPPS Rates
<b>WITNESS</b>
Gary Lenart

**Step 2 of 4: Calculation of Residential Monthly PSEP Surcharges**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1 Residential PSEP Revenue Requirement (w/o FF&U) - \$ millions	\$0.00	\$50.51	\$81.44	\$159.70	\$214.22	\$214.61	\$255.19	\$293.33	\$341.44	\$347.77	\$366.24	\$380.16
2 Integrated Residential Customer Count	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401	6,287,401
3 PSEP Surcharge (w/o FF&U) - \$/mo	\$0.00	\$0.67	\$1.08	\$2.12	\$2.84	\$2.84	\$3.38	\$3.89	\$4.53	\$4.61	\$4.85	\$5.04
4												
5 SoCalGas FF&U Rate	101.73%	101.73%	101.73%	101.73%	101.73%	101.73%	101.73%	101.73%	101.73%	101.73%	101.73%	101.73%
6 <b>SoCalGas PSEP Surcharge (w/FF&amp;U) - \$/mo</b>	<b>\$0.00</b>	<b>\$0.68</b>	<b>\$1.10</b>	<b>\$2.15</b>	<b>\$2.89</b>	<b>\$2.89</b>	<b>\$3.44</b>	<b>\$3.95</b>	<b>\$4.60</b>	<b>\$4.69</b>	<b>\$4.94</b>	<b>\$5.13</b>
7												
8												
9 SDG&E FF&U Rate	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%
10 SDG&E PSEP Surcharge w/ FF&U and FFD	\$0.00	\$0.68	\$1.10	\$2.17	\$2.90	\$2.91	\$3.46	\$3.98	\$4.63	\$4.72	\$4.97	\$5.16
11 SDG&E FFD Adjustment	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
12 <b>SDG&amp;E PSEP Surcharge (w/FF&amp;U) - \$/mo</b>	<b>\$0.00</b>	<b>\$0.68</b>	<b>\$1.10</b>	<b>\$2.16</b>	<b>\$2.89</b>	<b>\$2.90</b>	<b>\$3.44</b>	<b>\$3.96</b>	<b>\$4.61</b>	<b>\$4.69</b>	<b>\$4.94</b>	<b>\$5.13</b>

*Notes:*

*Line (2) from Step 1 of Proposed Case: Allocation of Rev Req to Classes*

*Line (4) = Line (2) \* 1,000,000 / Line (3) / 12*

*Line (7) = Line (4) \* Line (6)*

*Line 12 = Line (4) \* Line (9) \* (1 - Line (11))*

Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
Calculation of Proposed Case PSEP Surcharges and Illustrative PPPS Rates
<b>WITNESS</b>
Gary Lenart

**Step 3 of 4: Calculation of Non-Residential Volumetric PSEP Surcharges - \$/th**

			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1														
2	<b>PSEP Rates (w/o FFU)</b>	<u>Integrated AYTP (Mth)</u>												
3	CCI	1,129,244	\$0.000	\$0.008	\$0.013	\$0.026	\$0.034	\$0.034	\$0.041	\$0.047	\$0.055	\$0.056	\$0.059	\$0.061
4	Gas A/C	1,210	\$0.000	\$0.002	\$0.003	\$0.007	\$0.009	\$0.009	\$0.011	\$0.012	\$0.014	\$0.015	\$0.016	\$0.016
5	Gas Engine	18,080	\$0.000	\$0.003	\$0.005	\$0.009	\$0.012	\$0.012	\$0.014	\$0.016	\$0.019	\$0.020	\$0.021	\$0.021
6	NGV	132,469	\$0.000	\$0.002	\$0.004	\$0.007	\$0.009	\$0.009	\$0.011	\$0.013	\$0.015	\$0.015	\$0.016	\$0.017
7	NCCI - D	1,019,735	\$0.000	\$0.002	\$0.003	\$0.007	\$0.009	\$0.009	\$0.011	\$0.012	\$0.014	\$0.014	\$0.015	\$0.016
8	ED - D	614,397	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.006	\$0.006
9	TLS	3,874,515	\$0.000	\$0.000	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003
10														
11	<b>SoCalGas Rates (w/ FFU)</b>	<u>FF&amp;U</u>												
12	CCI	101.73%	\$0.000	\$0.008	\$0.013	\$0.026	\$0.035	\$0.035	\$0.042	\$0.048	\$0.056	\$0.057	\$0.060	\$0.062
13	Gas A/C	101.73%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.009	\$0.009	\$0.011	\$0.013	\$0.015	\$0.015	\$0.016	\$0.016
14	Gas Engine	101.73%	\$0.000	\$0.003	\$0.005	\$0.009	\$0.012	\$0.012	\$0.015	\$0.017	\$0.019	\$0.020	\$0.021	\$0.022
15	NGV	101.73%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.011	\$0.013	\$0.015	\$0.016	\$0.016	\$0.017
16	NCCI - D	101.73%	\$0.000	\$0.002	\$0.003	\$0.007	\$0.009	\$0.009	\$0.011	\$0.012	\$0.014	\$0.015	\$0.015	\$0.016
17	ED - D	101.73%	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.006	\$0.006
18	TLS (Non-Wholesale)	101.73%	\$0.000	\$0.000	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003
19	TLS (Wholesale)	101.48%	\$0.000	\$0.000	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003
20														
21	<b>SDG&amp;E Rates (W/ FFU and FFD)</b>	<u>FF&amp;U</u>												
22	CCI	102.31%	\$0.000	\$0.008	\$0.013	\$0.026	\$0.035	\$0.035	\$0.042	\$0.048	\$0.056	\$0.057	\$0.060	\$0.063
23	NGV	102.31%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.011	\$0.013	\$0.015	\$0.016	\$0.016	\$0.017
24	NCCI - D	102.31%	\$0.000	\$0.002	\$0.003	\$0.007	\$0.009	\$0.009	\$0.011	\$0.012	\$0.014	\$0.015	\$0.015	\$0.016
25	ED - D	102.31%	\$0.000	\$0.001	\$0.001	\$0.003	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.006	\$0.006
26	TLS	102.31%	\$0.000	\$0.000	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003
27														
28	<b>SDG&amp;E Rates (W/ FFU)</b>	<u>FFD Adjustment</u>												
29	CCI	0.56%	\$0.000	\$0.008	\$0.013	\$0.026	\$0.035	\$0.035	\$0.042	\$0.048	\$0.056	\$0.057	\$0.060	\$0.062
30	NGV	0.47%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.011	\$0.013	\$0.015	\$0.016	\$0.016	\$0.017
31	NCCI - D	0.00%	\$0.000	\$0.002	\$0.003	\$0.007	\$0.009	\$0.009	\$0.011	\$0.012	\$0.014	\$0.015	\$0.015	\$0.016
32	ED - D	0.00%	\$0.000	\$0.001	\$0.001	\$0.003	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.006	\$0.006
33	TLS	0.00%	\$0.000	\$0.000	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003

Notes:  
 Lines (3) through (9) = Allocated Rev Req from Step 1 of Proposed Case \* 1000 / AYTF  
 Lines (12) through (19) = Lines (3) through (9) \* corresponding FF&U  
 Lines (29) through (33) = Lines (3) through (9) (Excluding Lines (4) and (5)) \* corresponding FF&U \* (1 - corresponding FFD Adjustment)

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
Calculation of Proposed Case PSEP Surcharges and Illustrative PPPS Rates
<b>WITNESS</b>
Gary Lenart

**Step 4 of 4: Calculation of PSEP Surcharge for CARE participants and Illustrative PPPS Rates**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>SoCalGas CARE Rates</b>												
SoCalGas PSEP Surcharge	\$0.00	\$0.68	\$1.10	\$2.15	\$2.89	\$2.89	\$3.44	\$3.95	\$4.60	\$4.69	\$4.94	\$5.13
less 20%	\$0.00	(\$0.14)	(\$0.22)	(\$0.43)	(\$0.58)	(\$0.58)	(\$0.69)	(\$0.79)	(\$0.92)	(\$0.94)	(\$0.99)	(\$1.03)
<b>SoCalGas CARE PSEP Surcharge - \$/mo</b>	<b>\$0.00</b>	<b>\$0.54</b>	<b>\$0.88</b>	<b>\$1.72</b>	<b>\$2.31</b>	<b>\$2.31</b>	<b>\$2.75</b>	<b>\$3.16</b>	<b>\$3.68</b>	<b>\$3.75</b>	<b>\$3.95</b>	<b>\$4.10</b>
SoCalGas CARE Customers	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706	1,708,706
SoCalGas CARE Discount Dollars (\$ millions)	\$0.00	\$2.79	\$4.50	\$8.83	\$11.84	\$11.87	\$14.11	\$16.22	\$18.88	\$19.23	\$20.25	\$21.02
<b>SoCalGas PPPS Rates - \$/th</b>												
Residential	\$0.07687	\$0.07752	\$0.07793	\$0.07895	\$0.07966	\$0.07966	\$0.08019	\$0.08069	\$0.08131	\$0.08139	\$0.08163	\$0.08182
Core Commercial/Industrial	\$0.06809	\$0.06875	\$0.06915	\$0.07017	\$0.07088	\$0.07089	\$0.07141	\$0.07191	\$0.07254	\$0.07262	\$0.07286	\$0.07304
NGV	\$0.03076	\$0.03141	\$0.03182	\$0.03284	\$0.03354	\$0.03355	\$0.03408	\$0.03457	\$0.03520	\$0.03528	\$0.03552	\$0.03570
Noncore C/I	\$0.03476	\$0.03542	\$0.03582	\$0.03684	\$0.03755	\$0.03756	\$0.03808	\$0.03858	\$0.03921	\$0.03929	\$0.03953	\$0.03971
<b>SDG&amp;E CARE Rates</b>												
SDG&E PSEP Surcharge	\$0.00	\$0.68	\$1.10	\$2.16	\$2.89	\$2.90	\$3.44	\$3.96	\$4.61	\$4.69	\$4.94	\$5.13
less 20%	\$0.00	(\$0.14)	(\$0.22)	(\$0.43)	(\$0.58)	(\$0.58)	(\$0.69)	(\$0.79)	(\$0.92)	(\$0.94)	(\$0.99)	(\$1.03)
<b>SDG&amp;E CARE PSEP Surcharge - \$/mo</b>	<b>\$0.00</b>	<b>\$0.55</b>	<b>\$0.88</b>	<b>\$1.72</b>	<b>\$2.31</b>	<b>\$2.32</b>	<b>\$2.76</b>	<b>\$3.17</b>	<b>\$3.69</b>	<b>\$3.76</b>	<b>\$3.95</b>	<b>\$4.11</b>
SDG&E CARE Customers	203,547	203,547	203,547	203,547	203,547	203,547	203,547	203,547	203,547	203,547	203,547	203,547
SDG&E CARE Discount Dollars (\$ millions)	\$0.00	\$0.33	\$0.54	\$1.05	\$1.41	\$1.42	\$1.68	\$1.93	\$2.25	\$2.29	\$2.42	\$2.51
<b>SDG&amp;E PPPS Rates - \$/th</b>												
Residential	\$0.07560	\$0.07631	\$0.07674	\$0.07784	\$0.07861	\$0.07861	\$0.07918	\$0.07972	\$0.08040	\$0.08048	\$0.08074	\$0.08094
Core Commercial/Industrial	\$0.12037	\$0.12108	\$0.12152	\$0.12262	\$0.12338	\$0.12339	\$0.12396	\$0.12450	\$0.12517	\$0.12526	\$0.12552	\$0.12572
NGV	\$0.03193	\$0.03264	\$0.03307	\$0.03417	\$0.03494	\$0.03494	\$0.03551	\$0.03605	\$0.03673	\$0.03682	\$0.03708	\$0.03727
Noncore C/I	\$0.11412	\$0.11483	\$0.11527	\$0.11637	\$0.11713	\$0.11714	\$0.11771	\$0.11825	\$0.11892	\$0.11901	\$0.11927	\$0.11947

Notes:  
 Lines (4) and (19) from Step 2 of Proposed Case: Calculation of Residential Monthly PSEP Surcharges;  
 Lines (7) and (22) = Avg 2011 SoCalGas and SDG&E CARE participator  
 Line (8) = Line (5) \* Line (7) \* 12 / 1,000,000  
 Lines (12) through (15) the results of adding Line (8) to SoCalGas PPPS Mode.  
 Line (23) = Line (20) \* Line (22) \* 12 / 1,000,000  
 Lines (26) through (29) the results of adding Line (23) to SDG&E PPPS Mode

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b> SoCalGas Class-Average Rate Table
<b>WITNESS</b> Gary Lenart

**Natural Gas Transportation Rate Revenues**  
**Southern California Gas Company**  
**PSEP Rates**

2011 SCG RD Model

	Present Rates			Proposed Rates			Changes		
	Oct-1-11 Volumes Mth D	Proposed Rate \$/therm E	Oct-1-11 Revenues \$000's F	Jan-1-15 Volumes Mth D	Proposed Rate \$/therm E	Jan-1-15 Revenues \$000's F	Revenue Change \$000's G	Rate Change \$/therm H	% Rate change % I
	<b>CORE</b>								
Residential	2,483,989	\$0.52526	\$1,304,738	2,483,989	\$0.52526	\$1,304,738	\$0	\$0.00000	0.0%
Commercial & Industrial	970,519	\$0.30528	\$296,278	970,519	\$0.30528	\$296,278	\$0	\$0.00000	0.0%
NGV - Pre SempraWide	117,231	\$0.08210	\$9,624	117,231	\$0.08210	\$9,624	\$0	\$0.00000	0.0%
SempraWide Adjustment	117,231	(\$0.00217)	(\$254)	117,231	(\$0.00217)	(\$254)	\$0	\$0.00000	0.0%
NGV - Post SempraWide	117,231	\$0.07993	\$9,370	117,231	\$0.07993	\$9,370	\$0	\$0.00000	0.0%
Gas A/C	1,210	\$0.07512	\$91	1,210	\$0.07512	\$91	\$0	\$0.00000	0.0%
Gas Engine	18,080	\$0.09605	\$1,737	18,080	\$0.09605	\$1,737	\$0	\$0.00000	0.0%
<b>Total Core</b>	<b>3,591,030</b>	<b>\$0.44896</b>	<b>\$1,612,213</b>	<b>3,591,030</b>	<b>\$0.44896</b>	<b>\$1,612,213</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
<b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
Distribution Level Service	982,465	\$0.06529	\$64,144	982,465	\$0.06529	\$64,144	\$0	\$0.00000	0.0%
Transmission Level Service (2)	457,697	\$0.01589	\$7,273	457,697	\$0.01589	\$7,273	\$0	\$0.00000	0.0%
<b>Total Noncore C&amp;I</b>	<b>1,440,163</b>	<b>\$0.04959</b>	<b>\$71,417</b>	<b>1,440,163</b>	<b>\$0.04959</b>	<b>\$71,417</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
<b>NONCORE ELECTRIC GENERATION</b>									
Distribution Level Service									
Pre Sempra Wide	353,995	\$0.02779	\$9,836	353,995	\$0.02779	\$9,836	\$0	\$0.00000	0.0%
Sempra Wide Adjustment	353,995	\$0.00191	\$677	353,995	\$0.00191	\$677	\$0	\$0.00000	0.0%
Distribution Level Post Sempra Wide	353,995	\$0.02970	\$10,513	353,995	\$0.02970	\$10,513	\$0	\$0.00000	0.0%
Transmission Level Service (2)	2,472,969	\$0.01589	\$39,296	2,472,969	\$0.01589	\$39,296	\$0	\$0.00000	0.0%
<b>Total Electric Generation</b>	<b>2,826,964</b>	<b>\$0.01762</b>	<b>\$49,809</b>	<b>2,826,964</b>	<b>\$0.01762</b>	<b>\$49,809</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
<b>TOTAL RETAIL NONCORE</b>	<b>4,267,127</b>	<b>\$0.02841</b>	<b>\$121,226</b>	<b>4,267,127</b>	<b>\$0.02841</b>	<b>\$121,226</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
<b>WHOLESALE &amp; INTERNATIONAL</b>									
Wholesale Long Beach (2)	117,093	\$0.01589	\$1,861	117,093	\$0.01589	\$1,861	\$0	\$0.00000	0.0%
SDGE Wholesale	1,230,285	\$0.00778	\$9,572	1,230,285	\$0.00778	\$9,572	\$0	\$0.00000	0.0%
Wholesale SWG (2)	81,737	\$0.01589	\$1,299	81,737	\$0.01589	\$1,299	\$0	\$0.00000	0.0%
Wholesale Vernon (2)	116,135	\$0.01589	\$1,845	116,135	\$0.01589	\$1,845	\$0	\$0.00000	0.0%
International (2)	53,990	\$0.01589	\$858	53,990	\$0.01589	\$858	\$0	\$0.00000	0.0%
<b>Total Wholesale &amp; International &amp; SDGE</b>	<b>1,599,240</b>	<b>\$0.00965</b>	<b>\$15,434</b>	<b>1,599,240</b>	<b>\$0.00965</b>	<b>\$15,434</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
<b>TOTAL NONCORE</b>	<b>5,866,366</b>	<b>\$0.02330</b>	<b>\$136,660</b>	<b>5,866,366</b>	<b>\$0.02330</b>	<b>\$136,660</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
Unbundled Storage			\$26,470			\$26,470	\$0		
<b>Total (excluding FAR)</b>	<b>9,457,396</b>	<b>\$0.18772</b>	<b>\$1,775,344</b>	<b>9,457,396</b>	<b>\$0.18772</b>	<b>\$1,775,344</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
BTS Amount (3) \$/dth/day	3,100	\$0.10955	\$123,952	3,100	\$0.10955	\$123,952	\$0	\$0.00000	0.0%
<b>SYSTEM TOTALw/SI,FAR, TLS, SW</b>	<b>9,457,396</b>	<b>\$0.20083</b>	<b>\$1,899,296</b>	<b>9,457,396</b>	<b>\$0.20083</b>	<b>\$1,899,296</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
EOR Revenues	156,187	\$0.02304	\$3,599	156,187	\$0.02304	\$3,599	\$0	\$0.00000	0.0%
Total Throughput w/EOR Mth/yr	9,613,583			9,613,583					

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.
- 2) These Transmission Level Service "TLS" amounts represent the average transmission rate.
- 3) BTS charge is as a separate rate. Core will pay through procurement rate, noncore as a separate charge.

Whole Sale & International (excl SDGE)	368,955	\$0.01589	\$5,863	368,955	\$0.01589	\$5,863	\$0	\$0.00000	0.0%
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**Amended/Revised Workpapers 12-2-11**

<b>WORKPAPER TITLE</b>
SoCalGas Core Cost Allocation
<b>WITNESS</b>
Gary Lenart

COST COMPONENTS \$000's	Res	Core C&I	NR A/C	Gas Eng	NGV	Total Core
<b>Base Margin Costs:</b>						
Customer Related Costs	\$607,933	\$77,465	\$45	\$894	\$2,770	\$689,107
Medium Pressure Distribution Costs	\$457,891	\$97,330	\$6	\$292	\$484	\$556,004
High Pressure Distribution Costs	\$96,311	\$26,234	\$17	\$188	\$1,567	\$124,317
Backbone Transmission Costs	\$30,960	\$11,570	\$14	\$206	\$1,333	\$44,081
Local Transmission Costs	\$24,463	\$6,721	\$4	\$50	\$579	\$31,818
Storage - Seasonal	\$39,744	\$6,828	\$0	\$10	\$17	\$46,600
Storage - Load Balancing	\$2,467	\$964	\$1	\$18	\$116	\$3,567
Storage - TBS	\$0	\$0	\$0	\$0	\$0	\$0
Non-DSM Marketing Related Costs	\$26,959	\$18,346	\$0	\$9	\$918	\$46,232
Uncollectibles	\$4,126	\$748	\$0	\$4	\$20	\$4,898
NGV compression adder	\$0	\$0	\$0	\$0	\$1,380	\$1,380
<b>Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU</b>	<b>\$1,290,855</b>	<b>\$246,206</b>	<b>\$87</b>	<b>\$1,671</b>	<b>\$9,184</b>	<b>\$1,548,004</b>
Less Backbone Transmission Costs	(\$30,960)	(\$11,570)	(\$14)	(\$206)	(\$1,333)	(\$44,081)
Less Local Transmission Costs	(\$24,463)	(\$6,721)	(\$4)	(\$50)	(\$579)	(\$31,818)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR						
Plus Local Transmission Costs w/SI, FFU	\$31,967	\$8,782	\$6	\$65	\$757	\$41,577
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$1,267,399</b>	<b>\$236,698</b>	<b>\$75</b>	<b>\$1,481</b>	<b>\$8,029</b>	<b>\$1,513,682</b>

**Other Operating Costs and Revenues**

n/a	\$0	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0	\$0
Company Use Gas: Other	\$500	\$195	\$0	\$4	\$24	\$722
Company Use Gas: Storage Load Balancing	\$424	\$166	\$0	\$3	\$20	\$613
n/a	\$0	\$0	\$0	\$0	\$0	\$0
Exchange Revenues & Interutility Transactions	\$6	\$2	\$0	\$0	\$0	\$9
Fuel Cell Equipment Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Marketing: DSM Program Awards	\$0	\$0	\$0	\$0	\$0	\$0
Unaccounted For (UAF) Gas	\$19,271	\$7,530	\$9	\$140	\$910	\$27,860
n/a	\$0	\$0	\$0	\$0	\$0	\$0
Well Incidents & Surface Leaks	\$63	\$25	\$0	\$0	\$3	\$91
<b>Subtotal Other Operating Costs and Revenues</b>	<b>\$20,264</b>	<b>\$7,917</b>	<b>\$10</b>	<b>\$147</b>	<b>\$956</b>	<b>\$29,296</b>

**Transition Costs**

n/a	\$0	\$0	\$0	\$0	\$0	\$0
MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
Pitco/Popco Transition Costs	\$0	\$0	\$0	\$0	\$0	\$0
<b>total Transition Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Regulatory Accounts**

Affiliate Transfer Fee Account (ATFA)	(\$129)	(\$24)	(\$0)	(\$0)	(\$1)	(\$154)
Blythe Operational Flow Requirement Memorandum Account (BOFRMA)	\$0	\$0	\$0	\$0	\$0	\$0
FERC Settlement Proceeds Memorandum Account (FSPMA)	(\$351)	(\$461)	\$0	\$0	\$0	(\$813)
General Rate Case Revenue Requirement Memorandum Account (GRCRRMA)	\$0	\$0	\$0	\$0	\$0	\$0
Firm Access & Storage Rights Memorandum Account (FARSMA)	\$781	\$305	\$0	\$6	\$37	\$1,129
California Solar Initiative Balancing Account (CSIBA)	\$0	\$0	\$0	\$0	\$0	\$0
G-PAL Balancing Account (GPBA)	\$0	\$0	\$0	\$0	\$0	\$0
Core Fixed Cost Account (CFCA)	\$11,277	\$4,406	\$5	\$82	\$532	\$16,303
On-Bill Financing Balancing Account (OBFBA)	\$791	\$148	\$0	\$1	\$5	\$945
Economic Practicality Shortfall Memorandum Account (EPSMA)	\$0	\$0	\$0	\$0	\$0	\$0
California Solar Initiative Thermal Memorandum Account (CSITPMA)	\$0	\$0	\$0	\$0	\$0	\$0
Enhanced Oil Recovery Account (EORA)	\$1,777	\$332	\$0	\$2	\$11	\$2,123
n/a	\$0	\$0	\$0	\$0	\$0	\$0
Hazardous Substance Cost-Recovery Account (HSCRA)	\$1,576	\$616	\$1	\$11	\$74	\$2,279
Interim Call Center Memorandum Account (ICCMA)	\$0	\$0	\$0	\$0	\$0	\$0

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
SoCalGas Core Cost Allocation
<b>WITNESS</b>
Gary Lenart

<b>COST COMPONENTS \$000's</b>	Res	Core C&I	NR A/C	Gas Eng	NGV	Total Core
Intervenor Award Memorandum Account (IAMA)	\$82	\$32	\$0	\$1	\$4	\$119
Otay Mesa System Reliability Memorandum Account (OMSRMA)	\$0	\$0	\$0	\$0	\$0	\$0
Gain / Loss on Sale Memorandum Account (GLOSMA)	\$0	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0	\$0
Montebello True-Up Tracking Account (MTTA)	\$318	\$124	\$0	\$2	\$15	\$459
Noncore Fixed Cost Account (NFCA) Margin	\$0	\$0	\$0	\$0	\$0	\$0
Noncore Fixed Cost Account (NFCA) Nonmargin	\$0	\$0	\$0	\$0	\$0	\$0
Noncore Storage Memorandum Account (NSMA)	\$0	\$0	\$0	\$0	\$0	\$0
Integrated Transmission Balancing Account (ITBA) Margin	\$1,797	\$672	\$1	\$12	\$77	\$2,559
Integrated Transmission Balancing Account (ITBA) Nonmargin	(\$1,259)	(\$470)	(\$1)	(\$8)	(\$54)	(\$1,792)
Company-Use Fuel for Load Balancing Account (CUFLBA)	(\$34)	(\$13)	(\$0)	(\$0)	(\$2)	(\$49)
System Reliability Memorandum Account (SRMA)	\$0	\$0	\$0	\$0	\$0	\$0
Noncore Storage Balancing Account (NSBA)	(\$9,903)	(\$3,869)	(\$5)	(\$72)	(\$467)	(\$14,317)
Pension Balancing Account (PBA)	\$51,055	\$9,535	\$3	\$60	\$323	\$60,976
PBOP Balancing Account (PBOPBA)	(\$8,176)	(\$1,527)	(\$0)	(\$10)	(\$52)	(\$9,765)
Research Development and Demonstration Expense Account (RDDEA)	(\$1,586)	(\$296)	(\$0)	(\$2)	(\$10)	(\$1,895)
Research Royalty Memorandum Account (RRMA)	(\$1,103)	(\$206)	(\$0)	(\$1)	(\$7)	(\$1,318)
Self-Generation Program Memorandum Account (SGPMA)	\$2,137	\$835	\$1	\$16	\$101	\$3,090
Rewards & Penalties Balancing Account (RPBA)	\$7,722	\$1,442	\$0	\$9	\$49	\$9,222
<b>Total Regulatory Accounts</b>	<b>\$56,771</b>	<b>\$11,579</b>	<b>\$6</b>	<b>\$108</b>	<b>\$636</b>	<b>\$69,100</b>

Core Interstate Pipeline Demand Charges (IPDC)	\$0	\$0	\$0	\$0	\$0	\$0
Core Averaging	(\$40,023)	\$40,023	\$0	\$0	\$0	\$0
Transport Rev Req before EOR & G-EN CAP adjustments \$000	\$1,304,412	\$296,217	\$91	\$1,736	\$9,622	\$1,612,078
EOR Revenue allocated to Other Classes \$000	(\$2,798)	(\$523)	(\$0)	(\$3)	(\$18)	(\$3,342)
EOR Costs allocated to Other Classes \$000	\$3,125	\$584	\$0	\$4	\$20	\$3,733
Gas Engine Rate CAP adjustment	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$1,304,739</b>	<b>\$296,278</b>	<b>\$91</b>	<b>\$1,737</b>	<b>\$9,624</b>	<b>\$1,612,469</b>
AVERAGE YEAR THROUGHPUT w/o EOR, Mth/yr	2,483,989	970,519	1,210	18,080	117,231	3,591,030
Average Rate w/oFAR \$/th	\$0.52526	\$0.30528	\$0.07512	\$0.09605	\$0.08210	\$0.44903
FFU Rate	101.73%	101.73%	101.73%	101.73%	101.73%	
AVERAGE YEAR THROUGHPUT w/EOR, Mth/yr	2,483,989	970,519	1,210	18,080	117,231	3,591,030

<b>Sempra Wide &amp; TLS Adjustments::</b>	Res	Core C&I	NR A/C	Gas Eng	NGV	Total Core
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$1,304,739	\$296,278	\$91	\$1,737	\$9,624	\$1,612,469
SW NGV Adjustment					(\$254)	(\$254)
SW EG Adjustment						\$0

TLS Adjustment						
Amount allocated to TLS Class \$000						\$0
TLS revenue paid by class @ average TLS rate \$000						\$0
	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$1,304,739</b>	<b>\$296,278</b>	<b>\$91</b>	<b>\$1,737</b>	<b>\$9,370</b>	<b>\$1,612,215</b>
Rate Tables	\$1,304,738	\$296,278	\$91	\$1,737	\$9,370	\$1,612,213
difference	\$2	\$0	\$0	\$0	\$0	\$2

AYTP Mth/yr	2,483,989	970,519	1,210	18,080	117,231	3,591,030
Average Rate w/oFAR \$/th	\$0.52526	\$0.30528	\$0.07512	\$0.09605	\$0.07993	\$0.44896
Rate Tables	\$0.52526	\$0.30528	\$0.07512	\$0.09605	\$0.07993	\$0.44896
difference	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

<b>FAR w/FFU Charge \$000</b>	<b>\$34,100</b>	<b>\$12,743</b>	<b>\$15</b>	<b>\$226</b>	<b>\$1,468</b>	<b>\$48,553</b>
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$1,338,840	\$309,021	\$106	\$1,963	\$10,838	\$1,660,768
Average Rate w/ FAR \$/th	\$0.53899	\$0.31841	\$0.08764	\$0.10857	\$0.09245	\$0.46248
Rate Tables						
difference						

<b>Effective Allocation %'s:</b>	Res	Core C&I	NR A/C	Gas Eng	NGV	Total Core
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	73.1%	13.9%	0.0%	0.1%	0.5%	87.7%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	76.3%	14.3%	0.0%	0.1%	0.5%	91.2%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	73.7%	16.7%	0.0%	0.1%	0.5%	91.1%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	73.5%	16.7%	0.0%	0.1%	0.5%	90.8%

**Amended/Revised Workpapers 12-2-11**

<b>WORKPAPER TITLE</b>
SoCalGas Retail Noncore Cost Allocation
<b>WITNESS</b>
Gary Lenart

COST COMPONENTS \$000's	Non Core				Total Retail Non Core
	C&I	EG Tier 1	EG Tier 2	EOR	
<b>Base Margin Costs:</b>					
Customer Related Costs	\$8,714	\$5,336	(\$20)	\$746	\$14,776
Medium Pressure Distribution Costs	\$21,088	\$1,231	\$911	\$36	\$23,266
High Pressure Distribution Costs	\$20,438	\$1,046	\$10,658	\$1,597	\$33,739
Backbone Transmission Costs	\$16,423	\$866	\$31,270	\$1,775	\$50,335
Local Transmission Costs	\$7,584	\$350	\$11,973	\$732	\$20,639
Storage - Seasonal	\$0	\$0	\$0	\$0	\$0
Storage - Load Balancing	\$1,670	\$88	\$3,190	\$181	\$5,130
Storage - TBS	\$0	\$0	\$0	\$0	\$0
Non-DSM Marketing Related Costs	\$1,155	\$1,128	\$113	\$158	\$2,554
Uncollectibles	\$246	\$26	\$182	\$0	\$454
NGV compression adder	\$0	\$0	\$0	\$0	\$0
<b>Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU</b>	<b>\$77,319</b>	<b>\$10,071</b>	<b>\$58,277</b>	<b>\$5,225</b>	<b>\$150,892</b>
Less Backbone Transmission Costs	(\$16,423)	(\$866)	(\$31,270)	(\$1,775)	(\$50,335)
Less Local Transmission Costs	(\$7,584)	(\$350)	(\$11,973)	(\$732)	(\$20,639)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR					
Plus Local Transmission Costs w/SI, FFU	\$9,911	\$457	\$15,645	\$956	\$26,969
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$63,222</b>	<b>\$9,312</b>	<b>\$30,679</b>	<b>\$3,674</b>	<b>\$106,887</b>

**Other Operating Costs and Revenues**

n/a	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
Company Use Gas: Other	\$290	\$15	\$553	\$31	\$889
Company Use Gas: Storage Load Balancing	\$246	\$13	\$469	\$27	\$755
n/a	\$0	\$0	\$0	\$0	\$0
Exchange Revenues & Interutility Transactions	\$3	\$0	\$6	\$0	\$10
Fuel Cell Equipment Revenues	\$0	\$0	\$0	\$0	\$0
Marketing: DSM Program Awards	\$0	\$0	\$0	\$0	\$0
Unaccounted For (UAF) Gas	\$2,721	\$144	\$5,198	\$290	\$8,353
n/a	\$0	\$0	\$0	\$0	\$0
Well Incidents & Surface Leaks	\$37	\$2	\$70	\$0	\$108
<b>Subtotal Other Operating Costs and Revenues</b>	<b>\$3,297</b>	<b>\$174</b>	<b>\$6,297</b>	<b>\$348</b>	<b>\$10,115</b>

**Transition Costs**

n/a	\$0	\$0	\$0	\$0	\$0
MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0	\$0
Pitco/Popco Transition Costs	\$0	\$0	\$0	\$0	\$0
<b>total Transition Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Regulatory Accounts**

Affiliate Transfer Fee Account (ATFA)	(\$6)	(\$1)	(\$3)	\$0	(\$11)
Blythe Operational Flow Requirement Memorandum Account (BOFRMA)	\$0	\$0	\$0	\$0	\$0
FERC Settlement Proceeds Memorandum Account (FSPMA)	\$0	\$0	\$0	\$0	\$0
General Rate Case Revenue Requirement Memorandum Account (GRCRRMA)	\$0	\$0	\$0	\$0	\$0
Firm Access & Storage Rights Memorandum Account (FARSMA)	\$453	\$24	\$865	\$0	\$1,342
California Solar Initiative Balancing Account (CSIBA)	\$0	\$0	\$0	\$0	\$0
G-PAL Balancing Account (GPBA)	\$0	\$0	\$0	\$0	\$0
Core Fixed Cost Account (CFCA)	\$0	\$0	\$0	\$0	\$0
On-Bill Financing Balancing Account (OBFBA)	\$39	\$6	\$19	\$0	\$64
Economic Practicality Shortfall Memorandum Account (EPSMA)	\$213	\$0	\$0	\$0	\$213
California Solar Initiative Thermal Memorandum Account (CSITPMA)	\$0	\$0	\$0	\$0	\$0
Enhanced Oil Recovery Account (EORA)	\$118	\$17	\$57	\$0	\$192
n/a	\$0	\$0	\$0	\$0	\$0
Hazardous Substance Cost-Recovery Account (HSCRA)	\$914	\$48	\$1,745	\$0	\$2,708
Interim Call Center Memorandum Account (ICCMMA)	\$0	\$0	\$0	\$0	\$0

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
SoCalGas Retail Noncore Cost Allocation
<b>WITNESS</b>
Gary Lenart

<b>COST COMPONENTS \$000's</b>	<b>Non Core</b>				<b>Total Retail</b>
	<b>C&amp;I</b>	<b>EG Tier 1</b>	<b>EG Tier 2</b>	<b>EOR</b>	<b>Non Core</b>
Intervenor Award Memorandum Account (IAMA)	\$48	\$3	\$91	\$0	\$141
Otay Mesa System Reliability Memorandum Account (OMSRMA)	\$0	\$0	\$0	\$0	\$0
Gain / Loss on Sale Memorandum Account (GLOSMA)	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
Montebello True-Up Tracking Account (MTTA)	\$48	\$3	\$92	\$0	\$143
Noncore Fixed Cost Account (NFCA) Margin	\$2,982	\$439	\$1,447	\$0	\$4,868
Noncore Fixed Cost Account (NFCA) Nonmargin	\$501	\$26	\$956	\$0	\$1,483
Noncore Storage Memorandum Account (NSMA)	\$0	\$0	\$0	\$0	\$0
Integrated Transmission Balancing Account (ITBA) Margin	\$953	\$50	\$1,815	\$0	\$2,819
Integrated Transmission Balancing Account (ITBA) Nonmargin	(\$668)	(\$35)	(\$1,271)	\$0	(\$1,974)
Company-Use Fuel for Load Balancing Account (CUFLBA)	(\$20)	(\$1)	(\$38)	(\$2)	(\$61)
System Reliability Memorandum Account (SRMA)	\$0	\$0	\$0	\$0	\$0
Noncore Storage Balancing Account (NSBA)	(\$5,742)	(\$304)	(\$10,967)	\$0	(\$17,013)
Pension Balancing Account (PBA)	\$2,547	\$375	\$1,236	\$0	\$4,158
PBOP Balancing Account (PBOPBA)	(\$408)	(\$60)	(\$198)	\$0	(\$666)
Research Development and Demonstration Expense Account (RDDEA)	(\$79)	(\$12)	(\$38)	\$0	(\$129)
Research Royalty Memorandum Account (RRMA)	(\$55)	(\$8)	(\$27)	\$0	(\$90)
Self-Generation Program Memorandum Account (SGPMA)	\$1,239	\$66	\$2,367	\$0	\$3,672
Rewards & Penalties Balancing Account (RPBA)	\$385	\$57	\$187	\$0	\$629
<b>Total Regulatory Accounts</b>	<b>\$3,462</b>	<b>\$693</b>	<b>(\$1,664)</b>	<b>(\$2)</b>	<b>\$2,489</b>
Core Interstate Pipeline Demand Charges (IPDC)	\$0	\$0	\$0	\$0	\$0
Core Averaging	\$0	\$0	\$0	\$0	\$0
Transport Rev Req before EOR & G-EN CAP adjustments \$000	\$69,981	\$10,180	\$35,311	\$4,020	\$119,491
EOR Revenue allocated to Other Classes \$000	(\$140)	(\$21)	(\$68)	\$0	(\$228)
EOR Costs allocated to Other Classes \$000	\$156	\$23	\$76	(\$4,020)	(\$3,765)
Gas Engine Rate CAP adjustment	\$0	\$0	\$0	\$0	\$0
<b>Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$69,997</b>	<b>\$10,182</b>	<b>\$35,319</b>	<b>\$0</b>	<b>\$115,498</b>
AVERAGE YEAR THROUGHPUT w/o EOR, Mth/yr	1,440,163	76,202	2,750,762		4,267,127
Average Rate w/oFAR \$/th	\$0.04860	\$0.13362	\$0.01284	\$0.00000	\$0.02707
FFU Rate	101.73%	101.73%	101.73%	100.00%	
AVERAGE YEAR THROUGHPUT w/EOR, Mth/yr	1,440,163	76,202	2,750,762	156,187	4,423,313
<b>Sempra Wide &amp; TLS Adjustments::</b>					
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$69,997		\$45,501		\$115,498
SW NGV Adjustment					\$0
SW EG Adjustment			\$677		\$677
TLS Adjustment					
Amount allocated to TLS Class \$000	(\$5,853)		(\$35,665)		(\$41,518)
TLS revenue paid by class @ average TLS rate \$000	\$7,273		\$39,296		\$46,568
	\$1,420		\$3,630		\$5,050
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$71,417</b>	<b>\$0</b>	<b>\$49,809</b>	<b>\$0</b>	<b>\$121,226</b>
<i>Rate Tables difference</i>	<i>\$71,417</i>	<i>\$0</i>	<i>\$49,809</i>	<i>\$0</i>	<i>\$121,226</i>
AYTP Mth/yr	1,440,163		2,826,964		4,267,127
Average Rate w/oFAR \$/th	\$0.04959		\$0.01762		\$0.02841
<i>Rate Tables difference</i>	<i>\$0.04959</i>	<i>\$0.00000</i>	<i>\$0.01762</i>	<i>\$0.00000</i>	<i>\$0.02841</i>
FAR w/FFU Charge \$000	\$18,089	\$954	\$34,442	\$1,956	\$55,441
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$89,507	\$954	\$84,251	\$1,956	\$176,667
Average Rate w/ FAR \$/th	\$0.06215	\$0.01252	\$0.03063		\$0.04140
<i>Rate Tables difference</i>	<i>\$0.06215</i>	<i>\$0.01252</i>	<i>\$0.03063</i>	<i>\$0.00000</i>	<i>\$0.04140</i>
<b>Effective Allocation %'s:</b>					
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	4.4%	0.6%	3.3%	0.3%	8.5%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	3.8%	0.6%	1.8%	0.2%	6.4%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	4.0%	0.6%	2.0%	0.0%	6.5%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	4.0%	0.0%	2.8%	0.0%	6.8%

**Amended/Revised Workpapers 12-2-11**

<b>WORKPAPER TITLE</b> SoCalGas Wholesale Cost Allocation
<b>WITNESS</b> Gary Lenart

<b>COST COMPONENTS \$000's</b>	<b>Long Beach</b>	<b>SDG&amp;E</b>	<b>Sout West Gas</b>	<b>Vernon</b>	<b>Total Wholesale sale</b>
<b>Base Margin Costs:</b>					
Customer Related Costs	\$130	\$124	\$250	\$115	\$619
Medium Pressure Distribution Costs	\$0	\$0	\$0	\$0	\$0
High Pressure Distribution Costs	\$0	\$0	\$0	\$0	\$0
Backbone Transmission Costs	\$1,406	\$14,594	\$953	\$1,320	\$18,272
Local Transmission Costs	\$803	\$8,346	\$575	\$572	\$10,296
Storage - Seasonal	\$0	\$6,358	\$0	\$0	\$6,358
Storage - Load Balancing	\$136	\$1,427	\$95	\$135	\$1,792
Storage - TBS	\$0	\$0	\$0	\$0	\$0
Non-DSM Marketing Related Costs	\$315	\$315	\$315	\$315	\$1,261
Uncollectibles	\$0	\$0	\$0	\$0	\$0
NGV compression adder	\$0	\$0	\$0	\$0	\$0
<b>Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU</b>	<b>\$2,790</b>	<b>\$31,163</b>	<b>\$2,187</b>	<b>\$2,457</b>	<b>\$38,598</b>
Less Backbone Transmission Costs	(\$1,406)	(\$14,594)	(\$953)	(\$1,320)	(\$18,272)
Less Local Transmission Costs	(\$803)	(\$8,346)	(\$575)	(\$572)	(\$10,296)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR					
Plus Local Transmission Costs w/SI, FFU	\$1,050	\$0	\$751	\$748	\$2,549
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$1,631</b>	<b>\$8,224</b>	<b>\$1,411</b>	<b>\$1,313</b>	<b>\$12,578</b>

<b>Other Operating Costs and Revenues</b>					
n/a	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
Company Use Gas: Other	\$23	\$247	\$16	\$23	\$310
Company Use Gas: Storage Load Balancing	\$20	\$210	\$14	\$20	\$264
n/a	\$0	\$0	\$0	\$0	\$0
Exchange Revenues & Interutility Transactions	\$0	\$3	\$0	\$0	\$4
Fuel Cell Equipment Revenues	\$0	\$0	\$0	\$0	\$0
Marketing: DSM Program Awards	\$0	\$0	\$0	\$0	\$0
Unaccounted For (UAF) Gas	\$221	\$2,319	\$154	\$219	\$2,913
n/a	\$0	\$0	\$0	\$0	\$0
Well Incidents & Surface Leaks	\$3	\$31	\$2	\$3	\$39
<b>Subtotal Other Operating Costs and Revenues</b>	<b>\$267</b>	<b>\$2,810</b>	<b>\$187</b>	<b>\$265</b>	<b>\$3,529</b>

<b>Transition Costs</b>					
n/a	\$0	\$0	\$0	\$0	\$0
MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0	\$0
Pitco/Popco Transition Costs	\$0	\$0	\$0	\$0	\$0
<b>total Transition Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Regulatory Accounts</b>					
Affiliate Transfer Fee Account (ATFA)	(\$0)	(\$1)	(\$0)	(\$0)	(\$1)
Blythe Operational Flow Requirement Memorandum Account (BOFRMA)	\$0	\$0	\$0	\$0	\$0
FERC Settlement Proceeds Memorandum Account (FSPMA)	\$0	\$0	\$0	\$0	\$0
General Rate Case Revenue Requirement Memorandum Account (GRCRRMA)	\$0	\$0	\$0	\$0	\$0
Firm Access & Storage Rights Memorandum Account (FARSMA)	\$37	\$386	\$26	\$36	\$485
California Solar Initiative Balancing Account (CSIBA)	\$0	\$0	\$0	\$0	\$0
G-PAL Balancing Account (GPBA)	\$0	\$0	\$0	\$0	\$0
Core Fixed Cost Account (CFCA)	\$0	\$0	\$0	\$0	\$0
On-Bill Financing Balancing Account (OBFBA)	\$1	\$5	\$1	\$1	\$8
Economic Practicality Shortfall Memorandum Account (EPSMA)	\$0	\$0	\$0	\$0	\$0
California Solar Initiative Thermal Memorandum Account (CSITPMA)	\$0	\$0	\$0	\$0	\$0
Enhanced Oil Recovery Account (EORA)	\$3	\$15	\$3	\$2	\$23
n/a	\$0	\$0	\$0	\$0	\$0
Hazardous Substance Cost-Recovery Account (HSCRA)	\$74	\$779	\$52	\$74	\$978
Interim Call Center Memorandum Account (ICCMMA)	\$0	\$0	\$0	\$0	\$0

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
SoCalGas Wholesale Cost Allocation
<b>WITNESS</b>
Gary Lenart

<b>COST COMPONENTS \$000's</b>	<b>Long Beach</b>	<b>SDG&amp;E</b>	<b>Sout West Gas</b>	<b>Vernon</b>	<b>Total Whole sale</b>
Intervenor Award Memorandum Account (IAMA)	\$4	\$41	\$3	\$4	\$51
Otay Mesa System Reliability Memorandum Account (OMSRMA)	\$0	\$0	\$0	\$0	\$0
Gain / Loss on Sale Memorandum Account (GLOSMA)	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
Montebello True-Up Tracking Account (MTTA)	\$4	\$41	\$3	\$4	\$52
Noncore Fixed Cost Account (NFCA) Margin	\$77	\$387	\$66	\$62	\$592
Noncore Fixed Cost Account (NFCA) Nonmargin	\$41	\$427	\$28	\$40	\$536
Noncore Storage Memorandum Account (NSMA)	\$0	\$0	\$0	\$0	\$0
Integrated Transmission Balancing Account (ITBA) Margin	\$81	\$0	\$55	\$76	\$213
Integrated Transmission Balancing Account (ITBA) Nonmargin	(\$57)	\$0	(\$39)	(\$54)	(\$149)
Company-Use Fuel for Load Balancing Account (CUFLBA)	(\$2)	(\$17)	(\$1)	(\$2)	(\$21)
System Reliability Memorandum Account (SRMA)	\$0	\$0	\$0	\$0	\$0
Noncore Storage Balancing Account (NSBA)	(\$466)	(\$4,893)	(\$325)	(\$462)	(\$6,146)
Pension Balancing Account (PBA)	\$66	\$330	\$57	\$53	\$505
PBOP Balancing Account (PBOPBA)	(\$10)	(\$53)	(\$9)	(\$8)	(\$81)
Research Development and Demonstration Expense Account (RDDEA)	(\$2)	(\$10)	(\$2)	(\$2)	(\$16)
Research Royalty Memorandum Account (RRMA)	(\$1)	(\$7)	(\$1)	(\$1)	(\$11)
Self-Generation Program Memorandum Account (SGPMA)	\$101	\$1,056	\$70	\$100	\$1,327
Rewards & Penalties Balancing Account (RPBA)	\$10	\$50	\$9	\$8	\$76
<b>Total Regulatory Accounts</b>	<b>(\$41)</b>	<b>(\$1,464)</b>	<b>(\$5)</b>	<b>(\$69)</b>	<b>(\$1,579)</b>
Core Interstate Pipeline Demand Charges (IPDC)	\$0	\$0	\$0	\$0	\$0
Core Averaging	\$0	\$0	\$0	\$0	\$0
Transport Rev Req before EOR & G-EN CAP adjustments \$000	\$1,857	\$9,570	\$1,592	\$1,509	\$14,528
EOR Revenue allocated to Other Classes \$000	(\$4)	(\$18)	(\$3)	(\$3)	(\$28)
EOR Costs allocated to Other Classes \$000	\$4	\$20	\$3	\$3	\$31
Gas Engine Rate CAP adjustment	\$0	\$0	\$0	\$0	\$0
<b>Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$1,857</b>	<b>\$9,572</b>	<b>\$1,593</b>	<b>\$1,510</b>	<b>\$14,532</b>
AVERAGE YEAR THROUGHPUT w/o EOR, Mth/yr	117,093	1,230,285	81,737	116,135	1,545,250
Average Rate w/oFAR \$/th	\$0.01586	\$0.00778	\$0.01949	\$0.01300	\$0.00940
FFU Rate	101.48%	101.48%	101.48%	101.48%	
AVERAGE YEAR THROUGHPUT w/EOR, Mth/yr	117,093	1,230,285	81,737	116,135	1,545,250
<b>Sempra Wide &amp; TLS Adjustments::</b>					
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$1,857	\$9,572	\$1,593	\$1,510	\$14,532
SW NGV Adjustment					\$0
SW EG Adjustment					\$0
TLS Adjustment					
Amount allocated to TLS Class \$000	(\$1,857)		(\$1,593)	(\$1,510)	(\$4,960)
TLS revenue paid by class @ average TLS rate \$000	\$1,861		\$1,299	\$1,845	\$5,005
	\$3	\$0	(\$294)	\$336	\$45
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$1,861</b>	<b>\$9,572</b>	<b>\$1,299</b>	<b>\$1,845</b>	<b>\$14,576</b>
Rate Tables difference	\$1,861	\$9,572	\$1,299	\$1,845	\$14,576
	\$0	\$0	\$0	\$0	\$0
AYTP Mth/yr	117,093	1,230,285	81,737	116,135	1,545,250
Average Rate w/oFAR \$/th	\$0.01589	\$0.00778	\$0.01589	\$0.01589	\$0.00943
Rate Tables difference	\$0.01589	\$0.00778	\$0.01589	\$0.01589	
	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
FAR w/FFU Charge \$000	\$1,548	\$15,230	\$1,049	\$1,454	\$19,281
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$3,409	\$24,801	\$2,348	\$3,299	\$33,858
Average Rate w/ FAR \$/th	\$0.02911	\$0.02016	\$0.02873	\$0.02841	\$0.02191
Rate Tables difference					
<b>Effective Allocation %'s:</b>					
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	0.2%	1.8%	0.1%	0.1%	2.2%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	0.1%	0.5%	0.1%	0.1%	0.8%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	0.1%	0.5%	0.1%	0.1%	0.8%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	0.1%	0.5%	0.1%	0.1%	0.8%

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
SoCalGas International and Summary Cost Allocation
<b>WITNESS</b>
Gary Lenart

COST COMPONENTS \$000's	DGN	TBS	Total Non Core	Total System \$000
<b>Base Margin Costs:</b>				
Customer Related Costs	\$31	\$0	\$15,426	\$704,533
Medium Pressure Distribution Costs	\$0	\$0	\$23,266	\$579,269
High Pressure Distribution Costs	\$0	\$0	\$33,739	\$158,056
Backbone Transmission Costs	\$614	\$0	\$69,221	\$113,302
Local Transmission Costs	\$272	\$0	\$31,206	\$63,024
Storage - Seasonal	\$0	\$0	\$6,358	\$52,958
Storage - Load Balancing	\$63	\$0	\$6,984	\$10,551
Storage - TBS	\$0	\$26,470	\$26,470	\$26,470
Non-DSM Marketing Related Costs	\$158	\$0	\$3,972	\$50,204
Uncollectibles	\$0	\$0	\$454	\$5,352
NGV compression adder	\$0	\$0	\$0	\$1,380
<b>Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU</b>	<b>\$1,136</b>	<b>\$26,470</b>	<b>\$217,097</b>	<b>\$1,765,101</b>
Less Backbone Transmission Costs	(\$614)	\$0	(\$69,221)	(\$113,302)
Less Local Transmission Costs	(\$272)	\$0	(\$31,206)	(\$63,024)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR				
Plus Local Transmission Costs w/SI, FFU	\$355	\$0	\$29,873	\$71,449
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$606</b>	<b>\$26,470</b>	<b>\$146,542</b>	<b>\$1,660,224</b>

### Other Operating Costs and Revenues

n/a	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0
Company Use Gas: Other	\$11	\$0	\$1,210	\$1,933
Company Use Gas: Storage Load Balancing	\$9	\$0	\$1,028	\$1,640
n/a	\$0	\$0	\$0	\$0
Exchange Revenues & Interutility Transactions	\$0	\$0	\$14	\$23
Fuel Cell Equipment Revenues	\$0	\$0	\$0	\$0
Marketing: DSM Program Awards	\$0	\$0	\$0	\$0
Unaccounted For (UAF) Gas	\$102	\$0	\$11,367	\$39,227
n/a	\$0	\$0	\$0	\$0
Well Incidents & Surface Leaks	\$1	\$0	\$149	\$240
<b>Subtotal Other Operating Costs and Revenues</b>	<b>\$123</b>	<b>\$0</b>	<b>\$13,768</b>	<b>\$43,063</b>

### Transition Costs

n/a	\$0	\$0	\$0	\$0
MPO Transition Cost Adjustment	\$0	\$0	\$0	\$0
Pitco/Popco Transition Costs	\$0	\$0	\$0	\$0
<b>total Transition Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Regulatory Accounts

Affiliate Transfer Fee Account (ATFA)	(\$0)	\$0	(\$12)	(\$166)
Blythe Operational Flow Requirement Memorandum Account (BOFRMA)	\$0	\$0	\$0	\$0
FERC Settlement Proceeds Memorandum Account (FSPMA)	\$0	\$0	\$0	(\$813)
General Rate Case Revenue Requirement Memorandum Account (GRCRRMA)	\$0	\$0	\$0	\$0
Firm Access & Storage Rights Memorandum Account (FARSMA)	\$17	\$0	\$1,844	\$2,973
California Solar Initiative Balancing Account (CSIBA)	\$0	\$0	\$0	\$0
G-PAL Balancing Account (GPBA)	\$0	\$0	\$0	\$0
Core Fixed Cost Account (CFCA)	\$0	\$0	\$0	\$16,303
On-Bill Financing Balancing Account (OBFBA)	\$0	\$0	\$73	\$1,017
Economic Practicality Shortfall Memorandum Account (EPSMA)	\$0	\$0	\$213	\$213
California Solar Initiative Thermal Memorandum Account (CSITPMA)	\$0	\$0	\$0	\$0
Enhanced Oil Recovery Account (EORA)	\$1	\$0	\$216	\$2,339
n/a	\$0	\$0	\$0	\$0
Hazardous Substance Cost-Recovery Account (HSCRA)	\$34	\$0	\$3,720	\$5,998
Interim Call Center Memorandum Account (ICCMA)	\$0	\$0	\$0	\$0



**Amended/Revised Workpapers 12-2-11**

<b>WORKPAPER TITLE</b>
SoCalGas International and Summary Cost Allocation
<b>WITNESS</b>
Gary Lenart

<b>COST COMPONENTS \$000's</b>	<b>DGN</b>	<b>TBS</b>	<b>Total Non Core</b>	<b>Total System \$000</b>
Intervenor Award Memorandum Account (IAMA)	\$2	\$0	\$194	\$313
Otay Mesa System Reliability Memorandum Account (OMSRMA)	\$0	\$0	\$0	\$0
Gain / Loss on Sale Memorandum Account (GLOSMA)	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0
Montebello True-Up Tracking Account (MTTA)	\$2	\$0	\$197	\$656
Noncore Fixed Cost Account (NFCA) Margin	\$29	\$0	\$5,488	\$5,488
Noncore Fixed Cost Account (NFCA) Nonmargin	\$19	\$0	\$2,038	\$2,038
Noncore Storage Momorandum Account (NSMA)	\$0	\$0	\$0	\$0
Integrated Transmission Balancing Account (ITBA) Margin	\$36	\$0	\$3,067	\$5,626
Integrated Transmission Balancing Account (ITBA) Nonmargin	(\$25)	\$0	(\$2,148)	(\$3,941)
Company-Use Fuel for Load Balancing Account (CUFLBA)	(\$1)	\$0	(\$82)	(\$132)
System Reliability Memorandum Account (SRMA)	\$0	\$0	\$0	\$0
Noncore Storage Balancing Account (NSBA)	(\$215)	\$0	(\$23,374)	(\$37,691)
Pension Balancing Account (PBA)	\$24	\$0	\$4,688	\$65,664
PBOP Balancing Account (PBOPBA)	(\$4)	\$0	(\$751)	(\$10,516)
Research Development and Demonstration Expense Account (RDDEA)	(\$1)	\$0	(\$146)	(\$2,040)
Research Royalty Memorandum Account (RRMA)	(\$1)	\$0	(\$101)	(\$1,419)
Self-Generation Program Memorandum Account (SGPMA)	\$46	\$0	\$5,045	\$8,135
Rewards & Penalties Balancing Account (RPBA)	\$4	\$0	\$709	\$9,931
<b>Total Regulatory Accounts</b>	<b>(\$32)</b>	<b>\$0</b>	<b>\$877</b>	<b>\$69,978</b>
Core Interstate Pipeline Demand Charges (IPDC)	\$0	\$0	\$0	\$0
Core Averaging	\$0	\$0	\$0	\$0
Transport Rev Req before EOR & G-EN CAP adjustments \$000	\$697	\$26,470	\$161,187	\$1,773,265
EOR Revenue allocated to Other Classes \$000	(\$1)	\$0	(\$257)	(\$3,599)
EOR Costs allocated to Other Classes \$000	\$1	\$0	(\$3,733)	\$0
Gas Engine Rate CAP adjustment	\$0	\$0	\$0	\$0
<b>Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$697</b>	<b>\$26,470</b>	<b>\$157,197</b>	<b>\$1,769,667</b>
AVERAGE YEAR THROUGHPUT w/o EOR, Mth/yr	53,990	0	5,866,366	9,457,396
Average Rate w/oFAR \$/th	\$0.01291	\$0.00000	\$0.02680	\$0.18712
FFU Rate	101.48%			
AVERAGE YEAR THROUGHPUT w/EOR, Mth/yr	53,990	0	6,022,553	9,613,583
<b>Sempre Wide &amp; TLS Adjustments::</b>				
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$697	\$26,470	\$157,197	\$1,769,667
SW NGV Adjustment			\$0	(\$254)
SW EG Adjustment			\$677	\$677
TLS Adjustment				
Amount allocated to TLS Class \$000	(\$697)		(\$47,175)	(\$47,175)
TLS revenue paid by class @ average TLS rate \$000	\$858		\$52,431	\$52,431
	\$161	\$0	\$5,256	\$5,256
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$858</b>	<b>\$26,470</b>	<b>\$163,130</b>	<b>\$1,775,346</b>
<i>Rate Tables difference</i>	\$858	\$26,470	\$163,130	\$1,775,344
	\$0	\$0	\$0	\$2
AYTP Mth/yr	53,990		5,866,366	9,457,396
Average Rate w/oFAR \$/th	\$0.01589		\$0.02781	\$0.18772
<i>Rate Tables difference</i>	\$0.01589			\$0.18772
	\$0.00000			\$0.00000
FAR w/FFU Charge \$000	\$676	\$0	\$75,399	\$123,952
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$1,534	\$26,470	\$238,529	\$1,899,297
Average Rate w/ FAR \$/th	\$0.02841		\$0.04066	\$0.20083
<i>Rate Tables difference</i>				\$1,899,296
				\$2
<b>Effective Allocation %'s:</b>				
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	0.1%	1.5%	12.3%	100.0%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	0.0%	1.6%	8.8%	100.0%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	0.0%	1.5%	8.9%	100.0%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	0.0%	1.5%	9.2%	100.0%



<b>WORKPAPER TITLE</b> SoCalGas Current Average Residential Bill
<b>WITNESS</b> Gary Lenart

		<b>Monthly Class Average</b>
<hr/>		
	<b>SoCalGas Residential:</b>	
1	Customer Charge \$/day =	\$0.16438
2	BL Rate \$/th =	\$0.32391
3	NBL Rate \$/th =	\$0.57391
4	G-CP \$/th =	\$0.45769
5	PPPS \$/th =	\$0.07687
6	G-SRF \$/th =	\$0.00068
7	Effective Average Rate \$/th	\$1.02527
8		
9	BL Usage limit th/day =	1.082
10	# days in month =	30.42
11	BL usage limit th/mo =	32.75
12		
13	Total th used th/mo =	38.00
14	BL therms =	32.75
15	NBL therms =	5.25
16		
17	Customer Charge \$/mo =	\$5.00
18	BL charges \$/mo =	\$10.61
19	NBL charge \$/mo =	\$3.01
20	Commodity Charge \$/mo =	\$17.39
21	PPPS charge \$/mo =	\$2.92
22	G-PUC Regulatory Fee \$/mo =	\$0.03
23	PSEP Surcharge \$/mo	\$0.00
24	<b>Total Charge \$/mo =</b>	<b>\$38.96</b>

*Notes:*

- 1) *Transport rate as of 10/2011.*
- 2) *G-CP rate from 10/2011 FAR Update Filing*
- 3) *PPPS rate from PPPS Workpaper*
- 4) *BL usage limits reflect Zone 1*
- 5) *G-SRF rate as of 1/2011*
- 6) *PSEP Surcharge from Surcharge Workpapers*

<b>WORKPAPER TITLE</b> SoCalGas Illustrative 2015 Average Residential Bill
<b>WITNESS</b> Gary Lenart

		<b>Monthly Class Average</b>
<hr/>		
	<b>SoCalGas Residential:</b>	
1	Customer Charge \$/day =	\$0.16438
2	BL Rate \$/th =	\$0.32391
3	NBL Rate \$/th =	\$0.57391
4	G-CP \$/th =	\$0.45769
5	PPPS \$/th =	\$0.07966
6	G-SRF \$/th =	\$0.00068
7	Effective Average Rate \$/th	\$1.02806
8		
9	BL Usage limit th/day =	1.082
10	# days in month =	30.42
11	BL usage limit th/mo =	32.75
12		
13	Total th used th/mo =	38.00
14	BL therms =	32.75
15	NBL therms =	5.25
16		
17	Customer Charge \$/mo =	\$5.00
18	BL charges \$/mo =	\$10.61
19	NBL charge \$/mo =	\$3.01
20	Commodity Charge \$/mo =	\$17.39
21	PPPS charge \$/mo =	\$3.03
22	G-PUC Regulatory Fee \$/mo =	\$0.03
23	PSEP Surcharge \$/mo	\$2.89
24	<b>Total Charge \$/mo =</b>	<b>\$41.95</b>

*Notes:*

- 1) Transport rate as of 10/2011.
- 2) G-CP rate from 10/2011 FAR Update Filing
- 3) PPPS rate from PPPS Workpaper
- 4) BL usage limits reflect Zone 1
- 5) G-SRF rate as of 1/2011
- 6) PSEP Surcharge from Surcharge Workpapers

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b> SDG&E Class-Average Rate Table
<b>WITNESS</b> Gary Lenart

**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**  
**PSEP Rates**

2011 SDGE RD Model

	At Present Rates			At Proposed Rates			Changes		
	Oct-1-11	Average	Oct-1-11	Jan-1-15	Average	Jan-1-15	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	\$000's	\$/therm	%
	mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's	\$000's	\$/therm	%
	D	E	F	D	E	F	G	H	I
1 <b>CORE</b>									
2 Residential	326,003	\$0.66424	\$216,544	326,003	\$0.66424	\$216,544	\$0	\$0.00000	0.0%
3 Comml & Industrial	158,725	\$0.23968	\$38,043	158,725	\$0.23968	\$38,043	\$0	\$0.00000	0.0%
4									
5 NGV Pre SW	15,238	\$0.06135	\$935	15,238	\$0.06135	\$935	\$0	\$0.00000	0.0%
6 SW Adjustment	15,238	\$0.01676	\$255	15,238	\$0.01676	\$255	\$0	\$0.00000	0.0%
7 NGV Post SW	15,238	\$0.07812	\$1,190	15,238	\$0.07812	\$1,190	\$0	\$0.00000	0.0%
8									
9 Total CORE	499,967	\$0.51159	\$255,778	499,967	\$0.51159	\$255,778	\$0	\$0.00000	0.0%
10									
11 <b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
12 Distribution Level Service	37,270	\$0.14451	\$5,386	37,270	\$0.14451	\$5,386	\$0	\$0.00000	0.0%
13 Transmission Level Service (2)	3,193	\$0.01758	\$56	3,193	\$0.01758	\$56	\$0	\$0.00000	0.0%
14 Total Noncore C&I	40,463	\$0.13449	\$5,442	40,463	\$0.13449	\$5,442	\$0	\$0.00000	0.0%
15									
16 <b>NONCORE ELECTRIC GENERATION</b>									
17 Distribution Level Service									
18 Pre Sempra Wide	179,522	\$0.03299	\$5,922	179,522	\$0.03299	\$5,922	\$0	\$0.00000	0.0%
19 Sempra Wide Adjustment	179,522	(\$0.00379)	(\$681)	179,522	(\$0.00379)	(\$681)	\$0	\$0.00000	0.0%
20 Distribution Level Post Sempra Wide	179,522	\$0.02920	\$5,241	179,522	\$0.02920	\$5,241	\$0	\$0.00000	0.0%
21 Transmission Level Service (2)	496,393	\$0.01589	\$7,888	496,393	\$0.01589	\$7,888	\$0	\$0.00000	0.0%
22 Total Electric Generation	675,916	\$0.01942	\$13,129	675,916	\$0.01942	\$13,129	\$0	\$0.00000	0.0%
23									
24 <b>TOTAL NONCORE</b>	716,379	\$0.02592	\$18,571	716,379	\$0.02592	\$18,571	\$0	\$0.00000	0.0%
25									
26 <b>System Total</b>	<b>1,216,345</b>	<b>\$0.22555</b>	<b>\$274,348</b>	<b>1,216,345</b>	<b>\$0.22555</b>	<b>\$274,348</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate and is purchased from SoCalGas.
- 2) These proposed costs and rates for Transmission Level Service "TLS" customers represents the average transmission rate.
- 3) BTS charge is as a separate rate. Core will pay through procurement rate, noncore as a separate charge and is purchased from SoCalGas.

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
SDG&E Core Cost Allocation
<b>WITNESS</b>
Gary Lenart

MARGINAL COST COMPONENTS \$000's	Res	NGV	Core C&I	Total Core
<b>Embedded Costs:</b>				
Customer Related Costs	\$136,330	\$66	\$12,927	\$149,323
Medium Pressure Distribution Costs	\$46,871	\$160	\$12,598	\$59,629
High Pressure Distribution Costs	\$4,829	\$65	\$1,331	\$6,225
Backbone Transmission Costs	\$7,658	\$316	\$3,475	\$11,449
Local Transmission Costs	\$5,785	\$135	\$1,921	\$7,841
Storage - Borrego	\$0	\$0	\$0	\$0
Functionalized A&G	\$0	\$0	\$0	\$0
Core Seasonal Storage	\$0	\$0	\$0	\$0
Storage - Load Balancing	\$0	\$0	\$0	\$0
NGV	\$0	\$89	\$0	\$89
<b>Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU</b>	<b>\$201,473</b>	<b>\$830</b>	<b>\$32,252</b>	<b>\$234,555</b>
Less Backbone Transmission Costs	(\$7,658)	(\$316)	(\$3,475)	(\$11,449)
Less Local Transmission Costs	(\$5,785)	(\$135)	(\$1,921)	(\$7,841)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR				
Plus Local Transmission Costs w/SI,FFU	\$4,266	\$99	\$1,417	\$5,782
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$192,296</b>	<b>\$479</b>	<b>\$28,273</b>	<b>\$221,048</b>

<b>Other Operating Costs and Revenues</b>				
SCG Transport excl Core Storage & Load Balance \$000	\$490	\$23	\$239	\$752
SCG Core Seasonal Storage	\$5,127	\$0	\$1,378	\$6,505
SCG Load Balancing Allocated to ALL SDGE \$000	\$391	\$18	\$190	\$600
n/a	\$0	\$0	\$0	\$0
LUAF	\$1,895	\$89	\$923	\$2,906
Company Use Gas: Other	\$45	\$2	\$22	\$69
AMI rev req incl FF&U AL 1693-G	\$14,114	\$35	\$2,075	\$16,224
n/a	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0
Core Averaging	(\$3,140)	\$0	\$3,140	\$0
<b>Subtotal Other Operating Costs and Revenues</b>	<b>\$18,922</b>	<b>\$167</b>	<b>\$7,967</b>	<b>\$27,056</b>

<b>Regulatory Accounts</b>				
Adv Mtrng Infrastructure Balancing Acct AMIBA	\$0	\$0	\$0	\$0
On-Bill Financing Balancing Account (OBFBA)	\$127	\$0	\$19	\$146
n/a	\$0	\$0	\$0	\$0
CFCA -Margin Only	\$4,520	\$211	\$2,201	\$6,931
CFCA -Nonmargin Other	\$638	\$30	\$310	\$978
CFCA -Nonmargin SCG	\$1,107	\$52	\$539	\$1,698
CA Solar Initiative Balancing Acct CSIBA	\$0	\$0	\$0	\$0
FERC Settlement Proceeds MA	(\$11)	\$0	(\$1,099)	(\$1,110)
Core Gas Storage Balancing Acct. GSBA-C	(\$835)	(\$39)	(\$406)	(\$1,280)
Hazardous Substance Cleanup Cost Acct HSCCA	\$169	\$8	\$82	\$259
Interim Call Ctr Memo Acct. (ICCMA)	\$0	\$0	\$0	\$0

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
SDG&E Core Cost Allocation
<b>WITNESS</b>
Gary Lenart

<b>MARGINAL COST COMPONENTS \$000's</b>	<b>Res</b>	<b>NGV</b>	<b>Core C&amp;I</b>	<b>Total Core</b>
Natural Gas Supp Refund Track Acct	\$0	\$0	\$0	\$0
NFCA -Margin Only	\$0	\$0	\$0	\$0
NFCA -Nonmargin Other	\$0	\$0	\$0	\$0
NFCA -Nonmargin SCG	\$0	\$0	\$0	\$0
NGVA	\$0	\$0	\$0	\$0
Non-Core Gas Storage Balancing Acct GSBA-NC	\$0	\$0	\$0	\$0
PBOPBA	(\$861)	(\$2)	(\$127)	(\$990)
Pension BA	(\$1,215)	(\$3)	(\$179)	(\$1,397)
RD&D 1-Way Bal Acct (Pre-2001)	\$0	\$0	\$0	\$0
Rewards & Penalties Bal Acct RPBA	\$377	\$1	\$55	\$433
Self Gen Memo Acct - SGPMA-CSI	\$0	\$0	\$0	\$0
Self Gen Memo Acct - SGPMA-NonCSI	\$0	\$0	\$0	\$0
SGPMA - Rev Req for NEXT Year	\$642	\$2	\$94	\$738
Gain/Loss on Sale Memo Acct GLO SMA	\$0	\$0	\$0	\$0
Integrated Transmission Margin ITBA	\$289	\$12	\$131	\$432
Integrated Transmission Nonmargin ITBA	(\$202)	(\$8)	(\$92)	(\$302)
General Rate Case Revenue Requirement Memorandum Account (GRCRRMA)	\$0	\$0	\$0	\$0
CSI Thermal Program memoradum Account	\$450	\$26	\$253	\$729
Catastrophic Event Memo. Acct. -- 2007 (CEMA)	\$133	\$0	\$20	\$153
Z-Factor Memorandum Account	\$0	\$0	\$0	\$0
<b>Total Regulatory Accounts</b>	<b>\$5,327</b>	<b>\$289</b>	<b>\$1,802</b>	<b>\$7,418</b>
<hr/>				
<b>Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$216,544</b>	<b>\$935</b>	<b>\$38,043</b>	<b>\$255,522</b>
<hr/>				
AVERAGE YEAR THROUGHPUT, Mth/yr	326,003	15,238	158,725	499,967
Average Rate \$/th	\$0.66424	\$0.06135	\$0.23968	\$0.51108
FFU Rate	102.31%	102.31%	102.31%	102.31%
<hr/>				
<b>Sempra Wide &amp; TLS Adjustments::</b>				
Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr	\$216,544	\$935	\$38,043	\$255,522
SW NGV Adjustment		\$255		\$255
SW EG Adjustment				\$0
TLS Adjustment				
Amount allocated to TLS Class \$000				\$0
TLS revenue paid by class @ average TLS rate \$000				\$0
<hr/>				
<b>Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$216,544</b>	<b>\$1,190</b>	<b>\$38,043</b>	<b>\$255,778</b>
<hr/>				
<i>Rate Tables</i>	<i>\$216,544</i>	<i>\$1,190</i>	<i>\$38,043</i>	<i>\$255,778</i>
<i>difference</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<hr/>				
AYTP Mth/yr	326,003	15,238	158,725	499,967
Average Rate w/oFAR \$/th	\$0.66424	\$0.07812	\$0.23968	\$0.51159
<hr/>				
<i>Rate Tables</i>	<i>\$0.66424</i>	<i>\$0.07812</i>	<i>\$0.23968</i>	<i>\$0.51159</i>
<i>difference</i>	<i>\$0.00000</i>	<i>\$0.00000</i>	<i>\$0.00000</i>	<i>\$0.00000</i>
<hr/>				
FAR w/FFU Charge \$000	\$4,082	\$191	\$1,987	\$6,260
Transport Rev Req w/SI, FFU, SW adj, TLS, FAR Rev \$000/yr	\$220,626	\$1,381	\$40,030	\$262,038
Average Rate w/ FAR \$/th	\$0.67676	\$0.09064	\$0.25220	\$0.52411
<hr/>				
<b>Effective Allocation %'s:</b>				
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	77.0%	0.3%	12.3%	89.6%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	83.0%	0.2%	12.2%	95.4%
Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr	77.3%	0.3%	13.6%	91.2%
Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr	78.9%	0.4%	13.9%	93.2%

## Amended/Revised Workpapers 12-2-11

<b>WORKPAPER TITLE</b>
SDG&E Noncore Retail and Summary Cost Allocation
<b>WITNESS</b>
Gary Lenart

MARGINAL COST COMPONENTS \$000's	NCCI	EG Tier 1	EG Tier 2	Total EG	Total NonCore	System Total
<b>Embedded Costs:</b>						
Customer Related Costs	\$1,860	\$834	\$341	\$1,175	\$3,035	\$152,357
Medium Pressure Distribution Costs	\$966	\$595	\$0	\$595	\$1,561	\$61,189
High Pressure Distribution Costs	\$221	\$109	\$629	\$739	\$960	\$7,185
Backbone Transmission Costs	\$838	\$699	\$13,299	\$13,998	\$14,836	\$26,285
Local Transmission Costs	\$361	\$368	\$6,051	\$6,419	\$6,780	\$14,621
Storage - Borrego	\$0	\$0	\$0	\$0	\$0	\$0
Functionalized A&G	\$0	\$0	\$0	\$0	\$0	\$0
Core Seasonal Storage	\$0	\$0	\$0	\$0	\$0	\$0
Storage - Load Balancing	\$0	\$0	\$0	\$0	\$0	\$0
NGV	\$0	\$0	\$0	\$0	\$0	\$89
<b>Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU</b>	<b>\$4,245</b>	<b>\$2,605</b>	<b>\$20,320</b>	<b>\$22,925</b>	<b>\$27,171</b>	<b>\$261,726</b>
Less Backbone Transmission Costs	(\$838)	(\$699)	(\$13,299)	(\$13,998)	(\$14,836)	(\$26,285)
Less Local Transmission Costs	(\$361)	(\$368)	(\$6,051)	(\$6,419)	(\$6,780)	(\$14,621)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR						
Plus Local Transmission Costs w/SI,FFU	\$266	\$271	\$4,462	\$4,734	\$5,000	\$10,782
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$3,313</b>	<b>\$1,810</b>	<b>\$5,433</b>	<b>\$7,243</b>	<b>\$10,555</b>	<b>\$231,603</b>

<b>Other Operating Costs and Revenues</b>						
SCG Transport excl Core Storage & Load Balance \$000	\$61	\$51	\$965	\$1,016	\$1,077	\$1,828
SCG Core Seasonal Storage	\$0	\$0	\$0	\$0	\$0	\$6,505
SCG Load Balancing Allocated to ALL SDGE \$000	\$49	\$41	\$771	\$811	\$860	\$1,460
n/a	\$0	\$0	\$0	\$0	\$0	\$0
LUAUF	\$114	\$95	\$1,810	\$1,906	\$2,020	\$4,926
Company Use Gas: Other	\$6	\$5	\$89	\$94	\$100	\$169
AMI rev req incl FF&U AL 1693-G	\$243	\$133	\$399	\$532	\$775	\$16,999
n/a	\$0	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0	\$0
Core Averaging	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Other Operating Costs and Revenues</b>	<b>\$472</b>	<b>\$324</b>	<b>\$4,034</b>	<b>\$4,358</b>	<b>\$4,830</b>	<b>\$31,887</b>

<b>Regulatory Accounts</b>						
Adv Mtring Infrastructure Balancing Acct AMIBA	\$0	\$0	\$0	\$0	\$0	\$0
On-Bill Financing Balancing Account (OBFBA)	\$2	\$1	\$4	\$5	\$7	\$153
n/a	\$0	\$0	\$0	\$0	\$0	\$0
CFCA -Margin Only	\$0	\$0	\$0	\$0	\$0	\$6,931
CFCA -Nonmargin Other	\$0	\$0	\$0	\$0	\$0	\$978
CFCA -Nonmargin SCG	\$0	\$0	\$0	\$0	\$0	\$1,698
CA Solar Initiative Balancing Acct CSIBA	\$0	\$0	\$0	\$0	\$0	\$0
FERC Settlement Proceeds MA	\$0	\$0	\$0	\$0	\$0	(\$1,110)
Core Gas Storage Balancing Acct. GSBA-C	\$0	\$0	\$0	\$0	\$0	(\$1,280)
Hazardous Substance Cleanup Cost Acct HSCCA	\$21	\$17	\$333	\$350	\$371	\$630
Interim Call Ctr Memo Acct. (ICCMA)	\$0	\$0	\$0	\$0	\$0	\$0

## Amended/Revised Workpapers 12-2-11

WORKPAPER TITLE						
SDG&E Noncore Retail and Summary Cost Allocation						
WITNESS						
Gary Lenart						
<b>MARGINAL COST COMPONENTS \$000's</b>						
Natural Gas Supp Refund Track Acct	\$0	\$0	\$0	\$0	\$0	\$0
NFCA -Margin Only	\$1,837	\$1,003	\$3,012	\$4,016	\$5,853	\$5,853
NFCA -Nonmargin Other	(\$3)	(\$2)	(\$41)	(\$43)	(\$45)	(\$45)
NFCA -Nonmargin SCG	\$144	\$120	\$2,288	\$2,408	\$2,553	\$2,553
NGVA	\$0	\$0	\$0	\$0	\$0	\$0
Non-Core Gas Storage Balancing Acct GSBA-NC	\$12	\$10	\$184	\$194	\$205	\$205
PBOPBA	(\$15)	(\$8)	(\$24)	(\$32)	(\$47)	(\$1,037)
Pension BA	(\$21)	(\$11)	(\$34)	(\$46)	(\$67)	(\$1,463)
RD&D 1-Way Bal Acct (Pre-2001)	\$0	\$0	\$0	\$0	\$0	\$0
Rewards & Penalties Bal Acct RPBA	\$6	\$4	\$11	\$14	\$21	\$454
Self Gen Memo Acct - SGPMA-CSI	\$0	\$0	\$0	\$0	\$0	\$0
Self Gen Memo Acct - SGPMA-NonCSI	\$0	\$0	\$0	\$0	\$0	\$0
SGPMA - Rev Req for NEXT Year	\$11	\$6	\$18	\$24	\$35	\$773
Gain/Loss on Sale Memo Acct GLOSMA	\$0	\$0	\$0	\$0	\$0	\$0
Integrated Transmission Margin ITBA	\$32	\$26	\$501	\$528	\$559	\$991
Integrated Transmission Nonmargin ITBA	(\$22)	(\$18)	(\$351)	(\$370)	(\$392)	(\$694)
General Rate Case Revenue Requirement Memorandum Account (GRCRRMA)	\$0	\$0	\$0	\$0	\$0	\$0
CSI Thermal Program memorandum Account	\$62	\$0	\$0	\$0	\$62	\$791
Catastrophic Event Memo. Acct. -- 2007 (CEMA)	\$2	\$1	\$4	\$5	\$7	\$161
Z-Factor Memorandum Account	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Regulatory Accounts</b>	<b>\$2,069</b>	<b>\$1,149</b>	<b>\$5,904</b>	<b>\$7,053</b>	<b>\$9,122</b>	<b>\$16,540</b>
<b>Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$5,854</b>	<b>\$3,283</b>	<b>\$15,372</b>	<b>\$18,654</b>	<b>\$24,508</b>	<b>\$280,030</b>
AVERAGE YEAR THROUGHPUT, Mth/yr	40,463	33,749	642,167	675,916	716,379	1,216,345
Average Rate \$/th	\$0.14466	\$0.09727	\$0.02394	\$0.02760	\$0.03421	\$0.23022
FFU Rate	102.31%	102.31%	102.31%	102.31%	102.31%	102.31%
<b>Sempre Wide &amp; TLS Adjustments::</b>						
Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr	\$5,854			\$18,654	\$24,508	\$280,030
SW NGV Adjustment					\$0	\$255
SW EG Adjustment				(\$681)	(\$681)	(\$681)
TLS Adjustment						
Amount allocated to TLS Class \$000	(\$468)			(\$12,732)	(\$13,200)	(\$13,200)
TLS revenue paid by class @ average TLS rate \$000	\$56			\$7,888	\$7,944	\$7,944
	(\$412)			(\$4,844)	(\$5,256)	(\$5,256)
<b>Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$5,442</b>			<b>\$13,129</b>	<b>\$18,571</b>	<b>\$274,348</b>
Rate Tables	\$5,442			\$13,129	\$18,571	\$274,348
difference	\$0			\$0	\$0	\$0
AYTP Mth/yr	40,463			675,916	716,379	1,216,345
Average Rate w/oFAR \$/th	\$0.13449			\$0.01942	\$0.02592	\$0.22555
Rate Tables	\$0.13449			\$0.01942	\$0.02592	\$0.22555
difference	\$0.00000			\$0.00000	\$0.00000	\$0.00000
FAR w/FFU Charge \$000	\$507	\$423	\$8,041	\$8,463	\$8,970	\$15,230
Transport Rev Req w/SI, FFU, SW adj, TLS, FAR Rev \$000/yr	\$5,949			\$21,592	\$27,541	\$289,578
Average Rate w/ FAR \$/th	\$0.14701			\$0.03194	\$0.03844	\$0.23807
<b>Effective Allocation %'s:</b>						
Total Margin Allocation pre-SI, pre-FAR Unbndle w/FFU	1.6%	1.0%	7.8%	8.8%	10.4%	100.0%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	1.4%	0.8%	2.3%	3.1%	4.6%	100.0%
Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr	2.1%	1.2%	5.5%	6.7%	8.8%	100.0%
Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr	2.0%	0.0%	0.0%	4.8%	6.8%	100.0%

<b>WORKPAPER TITLE</b> SDG&E Current Average Residential Bill
<b>WITNESS</b> Gary Lenart

		<b>Monthly Class Average</b>
<b><u>SDGEgas Residential - Current Rates:</u></b>		
1	Customer Charge \$/mo =	\$0.00000
2	BL Rate \$/th =	\$0.62483
3	NBL Rate \$/th =	\$0.77911
4	G-CPC \$/th =	\$0.45769
5	PPPS \$/th =	\$0.07560
6	G-SRF \$/th =	\$0.00068
7		
8	BL Usage limit th/day =	1.0195
9	# days in month =	30.42
10	BL usage limit th/mo =	30.75
11		
12	Total th used th/mo =	33.00
13	BL therms =	29.99
14	NBL therms =	3.01
15		
16	Customer Charge \$/mo =	\$0.00
17	BL charges \$/mo =	\$18.74
18	NBL charge \$/mo =	\$2.35
19	Commodity Charge \$/mo =	\$15.10
20	PPPS charge \$/mo =	\$2.49
21	G-PUC Regulatory Fee \$/mo =	\$0.02
22	PSEP Surcharge \$/mo =	\$0.00
23	<b>Total Charge \$/mo =</b>	<b>\$38.70</b>

*Notes:*

- 1) Transport rate as of 10/2011.
- 2) G-CP rate from 10/2011 FAR Update Filing
- 3) PPPS rate from PPPS Workpaper
- 4) BL usage limits reflect Zone 1
- 5) G-SRF rate as of 6/2009
- 6) PSEP Surcharge from Surcharge Workpapers



<b>WORKPAPER TITLE</b> SDG&E Illustrative 2015 Average Residential Bill
<b>WITNESS</b> Gary Lenart

		<b>Monthly Class Average</b>
<b><u>SDGEgas Residential - Current Rates:</u></b>		
1	Customer Charge \$/mo =	\$0.00000
2	BL Rate \$/th =	\$0.62483
3	NBL Rate \$/th =	\$0.77911
4	G-CPC \$/th =	\$0.45769
5	PPPS \$/th =	\$0.07861
6	G-SRF \$/th =	\$0.00068
7		
8	BL Usage limit th/day =	1.0195
9	# days in month =	30.42
10	BL usage limit th/mo =	30.75
11		
12	Total th used th/mo =	33.00
13	BL therms =	29.99
14	NBL therms =	3.01
15		
16	Customer Charge \$/mo =	\$0.00
17	BL charges \$/mo =	\$18.74
18	NBL charge \$/mo =	\$2.35
19	Commodity Charge \$/mo =	\$15.10
20	PPPS charge \$/mo =	\$2.59
21	G-PUC Regulatory Fee \$/mo =	\$0.02
22	PSEP Surcharge \$/mo =	\$2.89
23	<b>Total Charge \$/mo =</b>	<b>\$41.70</b>

*Notes:*

- 1) Transport rate as of 10/2011.
- 2) G-CP rate from 10/2011 FAR Update
- 3) PPPS rate from PPPS Workpaper
- 4) BL usage limits reflect Zone 1
- 5) G-SRF rate as of 6/2009
- 6) PSEP Surcharge from Surcharge Workpapers