

## 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

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

1 **EPAM Calculation**

2  
3

	Res	Core C&I	NR A/C	Gas Eng	NGV	NonCore C&I-D	EG-D	TLS	Total	Source
5 <b>SoCalGas</b>										
6	\$1,293,106	\$245,292	\$83	\$1,605	\$8,938			\$8,021		Current SoCalGas RD Model: Cost Alloc Tab
7						\$65,980		\$8,624		Current SoCalGas RD Model: NCCI Detail Alloc Tab
8							\$11,521	49,687		Current SoCalGas RD Model: EG Detail Alloc Tab
9							\$3,212	\$1,619		Post SI/FAR EOR Allocation from Lines (23) and (24)
10 SoCalGas Total Authorized Margin	\$1,293,106	\$245,292	\$83	\$1,605	\$8,938	\$65,980	\$14,733	\$67,951	\$1,697,688	
11										
12 <b>SDG&amp;E</b>										
13	\$195,557	\$29,644	\$0	\$0	\$599					Current SDG&E RD Model: Cost Alloc Tab
14						\$3,341		\$290		Current SDG&E RD Model: NCCI Detail Alloc Tab
15							\$3,932	\$8,724		Current SDG&E RD Model: EG Detail Alloc Tab
16 SDG&E Total Authorized Margin	\$195,557	\$29,644	\$0	\$0	\$599	\$3,341	\$3,932	\$9,014	\$242,087	
17										
18 Integrated Authorized Margin	\$1,488,663	\$274,936	\$83	\$1,605	\$9,536	\$69,321	\$18,665	\$76,965	\$1,939,775	
19 <b>Integrated EPAM %</b>	<b>76.7%</b>	<b>14.2%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.5%</b>	<b>3.6%</b>	<b>1.0%</b>	<b>4.0%</b>	<b>100.0%</b>	

Notes:

Lines (6) through (10) represent post-System Integration (SI)/post-Firm Access Rights (FAR) unbundling base margins from current SoCalGas Rate Design Model

Lines (12) through (16) represent post-System Integration/post-Firm Access Rights 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 surcharge  
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**

21

	Total AM to EOR Pre SI & FAR	% D&T Split	Total AM to EOR PostSI/FAR at EPAM	Source
22 amount to EOR-D	\$3,406	66.5%	\$3,212	Current SoCalGas RD Model: CA Model Tab
24 amount to EOR-T	\$1,717	33.5%	\$1,619	Current SoCalGas RD Model: CA Model Tab
25	\$5,123	100.0%	\$4,831	Current SoCalGas RD Model: Cost Alloc Tab
26				

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

1 **Integrated AYTP Calculation**

	A	B	C	D = B + C
		SoCalGas (Mth)	SDG&E (Mth)	Integrated (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 Total		8,383,298	1,216,345	9,599,643
15				
16 <i>check</i>		0	0	

18 **Integrated # of Customers Calculation**

	A	B	C	D = B + C
		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 Total		5,672,731	862,064	6,534,795
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 surcharge  
 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

**WORKPAPER TITLE**

Calculation of Proposed Case PSEP Surcharges and Illustrative PPPS Rates

**WITNESS**

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	\$0.00	\$64.28	\$100.49	\$182.58	\$247.01	\$233.95	\$266.30	\$296.51	\$325.83	\$350.43	\$375.87	\$396.61
3	less FF&U	\$0.00	\$1.09	\$1.70	\$3.10	\$4.19	\$3.97	\$4.52	\$5.03	\$5.53	\$5.95	\$6.38	\$6.73
4	SoCalGas (w/o FF&U)	\$0.00	\$63.19	\$98.79	\$179.48	\$242.82	\$229.98	\$261.79	\$291.48	\$320.31	\$344.48	\$369.49	\$389.88
5													
6	SDG&E Rev Req	\$0.00	\$1.27	\$5.19	\$24.53	\$30.73	\$44.15	\$64.43	\$83.69	\$116.82	\$100.32	\$98.77	\$96.04
7	less FF&U	\$0.00	\$0.03	\$0.12	\$0.55	\$0.69	\$1.00	\$1.45	\$1.89	\$2.64	\$2.27	\$2.23	\$2.17
8	SDG&E (w/o FF&U)	\$0.00	\$1.24	\$5.07	\$23.98	\$30.04	\$43.15	\$62.98	\$81.80	\$114.18	\$98.05	\$96.54	\$93.87
9	Total PSEP Revenue Requirement (w/o FF&U)	\$0.00	\$64.43	\$103.86	\$203.46	\$272.86	\$273.13	\$324.76	\$373.28	\$434.49	\$442.54	\$466.03	\$483.75
10													
11		<u>Integrated EPAM</u>											
12	Res	76.7%	\$0.00	\$49.45	\$79.70	\$156.15	\$209.40	\$209.61	\$249.24	\$286.47	\$333.44	\$339.62	\$357.65
13	CCI	14.2%	\$0.00	\$9.13	\$14.72	\$28.84	\$38.67	\$38.71	\$46.03	\$52.91	\$61.58	\$62.72	\$66.05
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
15	Gas Engine (SoCal Only)	0.1%	\$0.00	\$0.05	\$0.09	\$0.17	\$0.23	\$0.27	\$0.31	\$0.36	\$0.37	\$0.39	\$0.40
16	NGV	0.5%	\$0.00	\$0.32	\$0.51	\$1.00	\$1.34	\$1.60	\$1.84	\$2.14	\$2.18	\$2.29	\$2.38
17	NCCI - D	3.6%	\$0.00	\$2.30	\$3.71	\$7.27	\$9.75	\$9.76	\$11.61	\$13.34	\$15.53	\$15.81	\$16.65
18	EG - D	1.0%	\$0.00	\$0.62	\$1.00	\$1.96	\$2.63	\$2.63	\$3.12	\$3.59	\$4.18	\$4.26	\$4.48
19	TLS	4.0%	\$0.00	\$2.56	\$4.12	\$8.07	\$10.83	\$10.84	\$12.89	\$14.81	\$17.24	\$17.56	\$18.49
20	Total Allocated PSEP Costs		\$0.00	\$64.43	\$103.86	\$203.46	\$272.86	\$273.13	\$324.76	\$373.28	\$434.49	\$442.54	\$466.03
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

**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

**WORKPAPER TITLE**

Calculation of Proposed Case PSEP Surcharges and Illustrative PPPS Rates

**WITNESS**

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	\$49.45	\$79.70	\$156.15	\$209.40	\$209.61	\$249.24	\$286.47	\$333.44	\$339.62	\$357.65	\$371.25
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	\$0.66	\$1.06	\$2.07	\$2.78	\$2.78	\$3.30	\$3.80	\$4.42	\$4.50	\$4.74	\$4.92
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>\$0.67</b>	<b>\$1.07</b>	<b>\$2.11</b>	<b>\$2.82</b>	<b>\$2.83</b>	<b>\$3.36</b>	<b>\$3.86</b>	<b>\$4.50</b>	<b>\$4.58</b>	<b>\$4.82</b>	<b>\$5.01</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	\$0.67	\$1.08	\$2.12	\$2.84	\$2.84	\$3.38	\$3.88	\$4.52	\$4.61	\$4.85	\$5.03
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>\$0.67</b>	<b>\$1.08</b>	<b>\$2.11</b>	<b>\$2.83</b>	<b>\$2.83</b>	<b>\$3.36</b>	<b>\$3.87</b>	<b>\$4.50</b>	<b>\$4.58</b>	<b>\$4.83</b>	<b>\$5.01</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))*

<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	\$0.058	\$0.061
4	Gas A/C	1,210	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.012	\$0.013	\$0.015	\$0.016	\$0.017	\$0.017
5	Gas Engine	18,080	\$0.000	\$0.003	\$0.005	\$0.009	\$0.012	\$0.012	\$0.015	\$0.017	\$0.020	\$0.020	\$0.021	\$0.022
6	NGV	132,469	\$0.000	\$0.002	\$0.004	\$0.008	\$0.010	\$0.010	\$0.012	\$0.014	\$0.016	\$0.016	\$0.017	\$0.018
7	NCCI - D	1,019,735	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.011	\$0.013	\$0.015	\$0.016	\$0.016	\$0.017
8	ED - D	614,397	\$0.000	\$0.001	\$0.002	\$0.003	\$0.004	\$0.004	\$0.005	\$0.006	\$0.007	\$0.007	\$0.007	\$0.008
9	TLS	3,874,515	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005
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	\$0.041	\$0.048	\$0.055	\$0.057	\$0.060	\$0.062
13	Gas A/C	101.73%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.012	\$0.013	\$0.016	\$0.016	\$0.017	\$0.017
14	Gas Engine	101.73%	\$0.000	\$0.003	\$0.005	\$0.009	\$0.013	\$0.013	\$0.015	\$0.017	\$0.020	\$0.021	\$0.022	\$0.023
15	NGV	101.73%	\$0.000	\$0.002	\$0.004	\$0.008	\$0.010	\$0.010	\$0.012	\$0.014	\$0.016	\$0.017	\$0.018	\$0.018
16	NCCI - D	101.73%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.012	\$0.013	\$0.015	\$0.016	\$0.017	\$0.017
17	ED - D	101.73%	\$0.000	\$0.001	\$0.002	\$0.003	\$0.004	\$0.004	\$0.005	\$0.006	\$0.007	\$0.007	\$0.007	\$0.008
18	TLS (Non-Wholesale)	101.73%	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005
19	TLS (Wholesale)	101.48%	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005
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	\$0.062
23	NGV	102.31%	\$0.000	\$0.002	\$0.004	\$0.008	\$0.010	\$0.010	\$0.012	\$0.014	\$0.016	\$0.017	\$0.018	\$0.018
24	NCCI - D	102.31%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.012	\$0.013	\$0.016	\$0.016	\$0.017	\$0.017
25	ED - D	102.31%	\$0.000	\$0.001	\$0.002	\$0.003	\$0.004	\$0.004	\$0.005	\$0.006	\$0.007	\$0.007	\$0.007	\$0.008
26	TLS	102.31%	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005
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	\$0.041	\$0.048	\$0.055	\$0.057	\$0.060	\$0.062
30	NGV	0.47%	\$0.000	\$0.002	\$0.004	\$0.008	\$0.010	\$0.010	\$0.012	\$0.014	\$0.016	\$0.017	\$0.018	\$0.018
31	NCCI - D	0.00%	\$0.000	\$0.002	\$0.004	\$0.007	\$0.010	\$0.010	\$0.012	\$0.013	\$0.016	\$0.016	\$0.017	\$0.017
32	ED - D	0.00%	\$0.000	\$0.001	\$0.002	\$0.003	\$0.004	\$0.004	\$0.005	\$0.006	\$0.007	\$0.007	\$0.007	\$0.008
33	TLS	0.00%	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005

**Notes:**

Lines (3) through (9) = Allocated Rev Req from Step 1 of Proposed Case \* 1000 / AYTP

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)

<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	\$0.67	\$1.07	\$2.11	\$2.82	\$2.83	\$3.36	\$3.86	\$4.50	\$4.58	\$4.82	\$5.01
less 20%	\$0.00	(\$0.13)	(\$0.21)	(\$0.42)	(\$0.56)	(\$0.57)	(\$0.67)	(\$0.77)	(\$0.90)	(\$0.92)	(\$0.96)	(\$1.00)
<b>SoCalGas CARE PSEP Surcharge - \$/mo</b>	<b>\$0.00</b>	<b>\$0.53</b>	<b>\$0.86</b>	<b>\$1.68</b>	<b>\$2.26</b>	<b>\$2.26</b>	<b>\$2.69</b>	<b>\$3.09</b>	<b>\$3.60</b>	<b>\$3.66</b>	<b>\$3.86</b>	<b>\$4.00</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	\$2.73	\$4.41	\$8.63	\$11.58	\$11.59	\$13.78	\$15.84	\$18.44	\$18.78	\$19.78	\$20.53
<b>SoCalGas PPPS Rates - \$/th</b>												
Residential	\$0.07687	\$0.07751	\$0.07790	\$0.07890	\$0.07959	\$0.07960	\$0.08011	\$0.08060	\$0.08121	\$0.08129	\$0.08152	\$0.08170
Core Commercial/Industrial	\$0.06809	\$0.06874	\$0.06913	\$0.07012	\$0.07082	\$0.07082	\$0.07134	\$0.07182	\$0.07243	\$0.07251	\$0.07275	\$0.07292
NGV	\$0.03076	\$0.03140	\$0.03179	\$0.03279	\$0.03348	\$0.03348	\$0.03400	\$0.03449	\$0.03510	\$0.03518	\$0.03541	\$0.03559
Noncore C/I	\$0.03476	\$0.03541	\$0.03580	\$0.03679	\$0.03749	\$0.03749	\$0.03801	\$0.03849	\$0.03910	\$0.03918	\$0.03942	\$0.03959
<b>SDG&amp;E CARE Rates</b>												
SDG&E PSEP Surcharge	\$0.00	\$0.67	\$1.08	\$2.11	\$2.83	\$2.83	\$3.36	\$3.87	\$4.50	\$4.58	\$4.83	\$5.01
less 20%	\$0.00	(\$0.13)	(\$0.22)	(\$0.42)	(\$0.57)	(\$0.57)	(\$0.67)	(\$0.77)	(\$0.90)	(\$0.92)	(\$0.97)	(\$1.00)
<b>SDG&amp;E CARE PSEP Surcharge - \$/mo</b>	<b>\$0.00</b>	<b>\$0.53</b>	<b>\$0.86</b>	<b>\$1.69</b>	<b>\$2.26</b>	<b>\$2.26</b>	<b>\$2.69</b>	<b>\$3.09</b>	<b>\$3.60</b>	<b>\$3.67</b>	<b>\$3.86</b>	<b>\$4.01</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	\$0.53	\$1.03	\$1.38	\$1.38	\$1.64	\$1.89	\$2.20	\$2.24	\$2.36	\$2.45
<b>SDG&amp;E PPPS Rates - \$/th</b>												
Residential	\$0.07560	\$0.07629	\$0.07672	\$0.07779	\$0.07854	\$0.07854	\$0.07910	\$0.07962	\$0.08028	\$0.08037	\$0.08062	\$0.08082
Core Commercial/Industrial	\$0.12037	\$0.12107	\$0.12149	\$0.12257	\$0.12332	\$0.12332	\$0.12388	\$0.12440	\$0.12506	\$0.12515	\$0.12540	\$0.12559
NGV	\$0.03193	\$0.03262	\$0.03305	\$0.03412	\$0.03487	\$0.03487	\$0.03543	\$0.03595	\$0.03661	\$0.03670	\$0.03695	\$0.03715
Noncore C/I	\$0.11412	\$0.11482	\$0.11524	\$0.11632	\$0.11707	\$0.11707	\$0.11763	\$0.11815	\$0.11881	\$0.11890	\$0.11915	\$0.11934

**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 participation

Line (8) = Line (5) \* Line (7) \* 12 / 1,000,000

Lines (12) through (15) the results of adding Line (8) to SoCalGas PPPS Model

Line (23) = Line (20) \* Line (22) \* 12 / 1,000,000

Lines (26) through (29) the results of adding Line (23) to SDG&E PPPS Model

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

**Natural Gas Transportation Rate Revenues**  
**Southern California Gas Company**  
**January 2011 Rates**

2011 SCG RD Model

	Present Rates			Proposed Rates			Changes		
	1/1/2011	Average	1/1/2011	Jan-1-11	Proposed	Jan-1-11	Revenue	Rate	% Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues	Change	Change	change
	Mth	\$/therm	\$000's	Mth	\$/therm	\$000's	\$000's	\$/therm	%
	A	B	C	D	E	F	G	H	I
1 <b>CORE</b>									
2 Residential	2,483,989	\$0.53611	\$1,331,703	2,483,989	\$0.53611	\$1,331,703	\$0	\$0.00000	0.0%
3 Commercial & Industrial	970,519	\$0.31532	\$306,021	970,519	\$0.31532	\$306,021	\$0	\$0.00000	0.0%
4									
5 NGV - Pre SempraWide	117,231	\$0.09109	\$10,678	117,231	\$0.09109	\$10,678	\$0	\$0.00000	0.0%
6 SempraWide Adjustment	117,231	(\$0.00215)	(\$252)	117,231	(\$0.00215)	(\$252)	\$0	\$0.00000	0.0%
7 NGV - Post SempraWide	117,231	\$0.08894	\$10,426	117,231	\$0.08894	\$10,426	\$0	\$0.00000	0.0%
8									
9 Gas A/C	1,210	\$0.08353	\$101	1,210	\$0.08353	\$101	\$0	\$0.00000	0.0%
10 Gas Engine	18,080	\$0.10407	\$1,882	18,080	\$0.10407	\$1,882	\$0	\$0.00000	0.0%
11 Total Core	3,591,030	\$0.45952	\$1,650,133	3,591,030	\$0.45952	\$1,650,133	\$0	\$0.00000	0.0%
12									
13 <b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
14 Distribution Level Service	982,465	\$0.07408	\$72,776	982,465	\$0.07408	\$72,776	\$0	\$0.00000	0.0%
15 Transmission Level Service (2)	457,697	\$0.02517	\$11,520	457,697	\$0.02517	\$11,520	\$0	\$0.00000	0.0%
16 Total Noncore C&I	1,440,163	\$0.05853	\$84,297	1,440,163	\$0.05853	\$84,297	\$0	\$0.00000	0.0%
17									
18 <b>NONCORE ELECTRIC GENERATION</b>									
19 Distribution Level Service									
20 Pre Sempra Wide	353,995	\$0.03674	\$13,006	353,995	\$0.03674	\$13,006	\$0	\$0.00000	0.0%
21 Sempra Wide Adjustment	353,995	\$0.00200	\$709	353,995	\$0.00200	\$709	\$0	\$0.00000	0.0%
22 Distribution Level Post Sempra Wide	353,995	\$0.03874	\$13,715	353,995	\$0.03874	\$13,715	\$0	\$0.00000	0.0%
23 Transmission Level Service (2)	2,472,969	\$0.02517	\$62,246	2,472,969	\$0.02517	\$62,246	\$0	\$0.00000	0.0%
24 Total Electric Generation	2,826,964	\$0.02687	\$75,961	2,826,964	\$0.02687	\$75,961	\$0	\$0.00000	0.0%
25									
26 <b>TOTAL RETAIL NONCORE</b>	4,267,127	\$0.03756	\$160,257	4,267,127	\$0.03756	\$160,257	\$0	\$0.00000	0.0%
27									
28 <b>WHOLESALE &amp; INTERNATIONAL</b>									
29 Wholesale Long Beach (2)	117,093	\$0.02517	\$2,947	117,093	\$0.02517	\$2,947	\$0	\$0.00000	0.0%
30 SDGE Wholesale	1,230,285	\$0.00769	\$9,464	1,230,285	\$0.00769	\$9,464	\$0	\$0.00000	0.0%
31 Wholesale SWG (2)	81,737	\$0.02517	\$2,057	81,737	\$0.02517	\$2,057	\$0	\$0.00000	0.0%
32 Wholesale Vernon (2)	116,135	\$0.02517	\$2,923	116,135	\$0.02517	\$2,923	\$0	\$0.00000	0.0%
33 International (2)	53,990	\$0.02517	\$1,359	53,990	\$0.02517	\$1,359	\$0	\$0.00000	0.0%
34 Total Wholesale & International & SDGE	1,599,240	\$0.01172	\$18,750	1,599,240	\$0.01172	\$18,750	\$0	\$0.00000	0.0%
35									
36 <b>TOTAL NONCORE</b>	5,866,366	\$0.03051	\$179,008	5,866,366	\$0.03051	\$179,008	\$0	\$0.00000	0.0%
37									
38 Unbundled Storage			\$26,470			\$26,470	\$0		
39									
40 <b>Total (excluding FAR)</b>	9,457,396	\$0.19621	\$1,855,611	9,457,396	\$0.19621	\$1,855,611	\$0	\$0.00000	0.0%
41									
42 Firm Access Rights FAR \$/dth/day (3)	2,866	\$0.03802	\$39,773	2,866	\$0.03802	\$39,773	\$0	\$0.00000	0.0%
43 <b>SYSTEM TOTALw/SLFAR, TLS, SW</b>	<b>9,457,396</b>	<b>\$0.20041</b>	<b>\$1,895,384</b>	<b>9,457,396</b>	<b>\$0.20041</b>	<b>\$1,895,384</b>	<b>\$0</b>	<b>\$0.00000</b>	<b>0.0%</b>
44									
45 EOR Revenues	156,187	\$0.03220	\$5,029	156,187	\$0.03220	\$5,029	\$0	\$0.00000	0.0%
46 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 FAR rate is for service from Receipt Point to Citygate.
- 2) These Transmission Level Service "TLS" amounts represent the average transmission rate.
- 3) FAR charge is as a separate rate. Core will pay through procurement rate, noncore as a separate charge.

Whole Sale & International (excl SDGE)	368,955	\$0.02517	\$9,287	368,955	\$0.02517	\$9,287	\$0	\$0.00000	0.0%
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<b>WORKPAPER TITLE</b>
SoCalGas Core Cost Allocation
<b>WITNESS</b>
Gary Lenart

<b>COST COMPONENTS \$000's</b>	<b>Res</b>	<b>Core C&amp;I</b>	<b>NR A/C</b>	<b>Gas Eng</b>	<b>NGV</b>	<b>Total Core</b>
<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	\$24,090	\$9,003	\$11	\$160	\$1,037	\$34,301
Local Transmission Costs	\$34,221	\$9,401	\$6	\$70	\$811	\$44,509
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>\$1,293,744</b>	<b>\$246,320</b>	<b>\$86</b>	<b>\$1,646</b>	<b>\$9,120</b>	<b>\$1,550,915</b>
Less Backbone Transmission Costs	(\$24,090)	(\$9,003)	(\$11)	(\$160)	(\$1,037)	(\$34,301)
Less Local Transmission Costs	(\$34,221)	(\$9,401)	(\$6)	(\$70)	(\$811)	(\$44,509)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR	\$15,475	\$5,783	\$7	\$103	\$666	\$22,034
Plus Local Transmission Costs w/SI, FFU	\$42,199	\$11,593	\$7	\$86	\$1,000	\$54,885
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$1,293,106</b>	<b>\$245,292</b>	<b>\$83</b>	<b>\$1,605</b>	<b>\$8,938</b>	<b>\$1,549,024</b>

<b>Other Operating Costs and Revenues</b>						
n/a	\$0	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0	\$0
Co Use Transmission w/ FFU \$000	\$2,633	\$1,029	\$1	\$19	\$124	\$3,807
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>\$22,898</b>	<b>\$8,946</b>	<b>\$11</b>	<b>\$167</b>	<b>\$1,081</b>	<b>\$33,103</b>

<b>Transition Costs</b>						
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>

<b>Regulatory Accounts</b>						
Affiliate Transfer Fee Account (ATFA)	(\$126)	(\$24)	(\$0)	(\$0)	(\$1)	(\$151)
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)	\$773	\$147	\$0	\$1	\$5	\$926
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)	\$1,772	\$336	\$0	\$2	\$12	\$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

**WORKPAPER TITLE**

SoCalGas Core Cost Allocation

**WITNESS**

Gary Lenart

**COST COMPONENTS \$000's**

	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)	\$49,917	\$9,469	\$3	\$62	\$345	\$59,796
PBOP Balancing Account (PBOPBA)	(\$7,994)	(\$1,516)	(\$1)	(\$10)	(\$55)	(\$9,576)
Research Development and Demonstration Expense Account (RDDEA)	(\$1,551)	(\$294)	(\$0)	(\$2)	(\$11)	(\$1,858)
Research Royalty Memorandum Account (RRMA)	(\$1,079)	(\$205)	(\$0)	(\$1)	(\$7)	(\$1,292)
Self-Generation Program Memorandum Account (SGPMA)	\$2,137	\$835	\$1	\$16	\$101	\$3,090
Rewards & Penalties Balancing Account (RPBA)	\$7,550	\$1,432	\$0	\$9	\$52	\$9,044
<b>Total Regulatory Accounts</b>	<b>\$55,683</b>	<b>\$11,520</b>	<b>\$6</b>	<b>\$110</b>	<b>\$658</b>	<b>\$67,977</b>

Core Interstate Pipeline Demand Charges (IPDC)	\$0	\$0	\$0	\$0	\$0	\$0
Core Averaging	(\$40,217)	\$40,217	\$0	\$0	\$0	\$0
Transport Rev Req before EOR & G-EN CAP adjustments \$000	\$1,331,469	\$305,976	\$101	\$1,881	\$10,676	\$1,650,104
EOR Revenue allocated to Other Classes \$000	(\$3,823)	(\$725)	(\$0)	(\$5)	(\$26)	(\$4,579)
EOR Costs allocated to Other Classes \$000	\$4,059	\$770	\$0	\$5	\$28	\$4,862
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>\$1,331,705</b>	<b>\$306,021</b>	<b>\$101</b>	<b>\$1,882</b>	<b>\$10,678</b>	<b>\$1,650,386</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	\$0.53612	\$0.31532	\$0.08353	\$0.10407	\$0.09109	\$0.45959
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

**Sempre Wide & TLS Adjustments::**

Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$1,331,705	\$306,021	\$101	\$1,882	\$10,678	\$1,650,386
SW NGV Adjustment					(\$252)	(\$252)
SW EG Adjustment						\$0
TLS Adjustment						
Amount allocated to TLS Class \$000						\$0
TLS revenue paid by class @ average TLS rate \$000						\$0
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$1,331,705</b>	<b>\$306,021</b>	<b>\$101</b>	<b>\$1,882</b>	<b>\$10,426</b>	<b>\$1,650,135</b>
Rate Tables difference	\$1,331,703	\$306,021	\$101	\$1,882	\$10,426	\$1,650,133
	\$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	\$0.53612	\$0.31532	\$0.08353	\$0.10407	\$0.08894	\$0.45952
Rate Tables difference	\$0.53611	\$0.31532	\$0.08353	\$0.10407	\$0.08894	\$0.45952
	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

**FAR w/FFU Charge \$000**

Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$1,342,647	\$310,110	\$106	\$1,954	\$10,897	\$1,665,714
Average Rate w/ FAR \$/th	\$0.54052	\$0.31953	\$0.08755	\$0.10809	\$0.09296	\$0.46385
Rate Tables difference						

**Effective Allocation %'s:**

Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	73.3%	14.0%	0.0%	0.1%	0.5%	87.9%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	74.6%	14.2%	0.0%	0.1%	0.5%	89.4%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	72.0%	16.5%	0.0%	0.1%	0.6%	89.2%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	71.8%	16.5%	0.0%	0.1%	0.6%	88.9%

**WORKPAPER TITLE**

SoCalGas Retail Noncore Cost Allocation

**WITNESS**

Gary Lenart

COST COMPONENTS \$000's	Non Core				Total Retail
	C&I	EG Tier 1	EG Tier 2	EOR	Non Core
<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	\$12,779	\$674	\$24,332	\$1,382	\$39,167
Local Transmission Costs	\$10,610	\$490	\$16,748	\$1,023	\$28,871
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>\$76,701</b>	<b>\$10,018</b>	<b>\$56,114</b>	<b>\$5,123</b>	<b>\$147,956</b>
Less Backbone Transmission Costs	(\$12,779)	(\$674)	(\$24,332)	(\$1,382)	(\$39,167)
Less Local Transmission Costs	(\$10,610)	(\$490)	(\$16,748)	(\$1,023)	(\$28,871)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR	\$8,209	\$433	\$15,630	\$872	\$25,145
Plus Local Transmission Costs w/SI, FFU	\$13,083	\$604	\$20,653	\$1,241	\$35,580
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$74,604</b>	<b>\$9,891</b>	<b>\$51,317</b>	<b>\$4,831</b>	<b>\$140,643</b>

**Other Operating Costs and Revenues**

n/a	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
Co Use Transmission w/ FFU \$000	\$1,527	\$81	\$2,916	\$163	\$4,687
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>\$4,823</b>	<b>\$255</b>	<b>\$9,213</b>	<b>\$510</b>	<b>\$14,802</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)	(\$7)	(\$1)	(\$5)	\$0	(\$13)
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)	\$45	\$6	\$31	\$0	\$81
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)	\$106	\$14	\$73	\$0	\$193
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 (ICCMA)	\$0	\$0	\$0	\$0	\$0

<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	
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	\$2,693	\$357	\$1,853	\$0	\$4,903
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)	\$2,880	\$382	\$1,981	\$0	\$5,243
PBOP Balancing Account (PBOPBA)	(\$461)	(\$61)	(\$317)	\$0	(\$840)
Research Development and Demonstration Expense Account (RDDEA)	(\$89)	(\$12)	(\$62)	\$0	(\$163)
Research Royalty Memorandum Account (RRMA)	(\$62)	(\$8)	(\$43)	\$0	(\$113)
Self-Generation Program Memorandum Account (SGPMA)	\$1,239	\$66	\$2,367	\$0	\$3,672
Rewards & Penalties Balancing Account (RPBA)	\$436	\$58	\$300	\$0	\$793
<b>Total Regulatory Accounts</b>	<b>\$3,479</b>	<b>\$614</b>	<b>(\$534)</b>	<b>(\$2)</b>	<b>\$3,557</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	\$82,906	\$10,761	\$59,996	\$5,339	\$159,002
EOR Revenue allocated to Other Classes \$000	(\$221)	(\$29)	(\$152)		(\$402)
EOR Costs allocated to Other Classes \$000	\$234	\$31	\$161	(\$5,339)	(\$4,913)
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>\$82,920</b>	<b>\$10,763</b>	<b>\$60,006</b>	<b>\$0</b>	<b>\$153,688</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	\$0.05758	\$0.14124	\$0.02181	\$0.00000	\$0.03602
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>Sempre Wide &amp; TLS Adjustments::</b>					
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$82,920		\$70,768		\$153,688
SW NGV Adjustment					\$0
SW EG Adjustment			\$709		\$709
TLS Adjustment					
Amount allocated to TLS Class \$000	(\$10,143)		(\$57,762)		(\$67,906)
TLS revenue paid by class @ average TLS rate \$000	\$11,520		\$62,246		\$73,766
	\$1,377		\$4,484		\$5,861
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$84,297</b>		<b>\$75,961</b>		<b>\$160,257</b>
Rate Tables difference	\$84,297		\$75,961		\$160,257
	\$0		\$0		\$0
AYTP Mth/yr	1,440,163		2,826,964		4,267,127
Average Rate w/oFAR \$/th	\$0.05853		\$0.02687		\$0.03756
Rate Tables difference	\$0.00000		\$0.00000		\$0.00000
FAR w/FFU Charge \$000	\$5,804	\$306	\$11,052	\$628	\$17,790
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$90,101	\$306	\$87,012	\$628	\$178,047
Average Rate w/ FAR \$/th	\$0.06256	\$0.00402	\$0.03163		\$0.04173
Rate Tables difference					
<b>Effective Allocation %'s:</b>					
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	4.3%	0.6%	3.2%	0.3%	8.4%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	4.3%	0.6%	3.0%	0.3%	8.1%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	4.5%	0.6%	3.2%	0.0%	8.3%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	4.5%	0.0%	4.1%	0.0%	8.6%

<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>
<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	\$1,094	\$11,356	\$741	\$1,027	\$14,218
Local Transmission Costs	\$1,124	\$11,675	\$804	\$801	\$14,403
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>\$2,798</b>	<b>\$31,254</b>	<b>\$2,205</b>	<b>\$2,393</b>	<b>\$38,651</b>
Less Backbone Transmission Costs	(\$1,094)	(\$11,356)	(\$741)	(\$1,027)	(\$14,218)
Less Local Transmission Costs	(\$1,124)	(\$11,675)	(\$804)	(\$801)	(\$14,403)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR	\$701	\$0	\$475	\$658	\$1,834
Plus Local Transmission Costs w/SI, FFU	\$1,382	\$0	\$989	\$985	\$3,356
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$2,664</b>	<b>\$8,224</b>	<b>\$2,124</b>	<b>\$2,208</b>	<b>\$15,220</b>

<b>Other Operating Costs and Revenues</b>					
n/a	\$0	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0	\$0
Co Use Transmission w/ FFU \$000	\$124	\$0	\$86	\$123	\$333
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>\$391</b>	<b>\$2,810</b>	<b>\$273</b>	<b>\$388</b>	<b>\$3,863</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)	\$2	\$5	\$1	\$1	\$9
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)	\$4	\$12	\$3	\$3	\$22
n/a	\$0	\$0	\$0	\$0	\$0
Hazardous Substance Cost-Recovery Account (HSCRA)	\$74	\$779	\$52	\$74	\$978
Interim Call Center Memorandum Account (ICCMA)	\$0	\$0	\$0	\$0	\$0

<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>
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	\$96	\$296	\$77	\$80	\$548
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)	\$103	\$317	\$82	\$85	\$586
PBOP Balancing Account (PBOPBA)	(\$16)	(\$51)	(\$13)	(\$14)	(\$94)
Research Development and Demonstration Expense Account (RDDEA)	(\$3)	(\$10)	(\$3)	(\$3)	(\$18)
Research Royalty Memorandum Account (RRMA)	(\$2)	(\$7)	(\$2)	(\$2)	(\$13)
Self-Generation Program Memorandum Account (SGPMA)	\$101	\$1,056	\$70	\$100	\$1,327
Rewards & Penalties Balancing Account (RPBA)	\$16	\$48	\$12	\$13	\$89
<b>Total Regulatory Accounts</b>	<b>\$14</b>	<b>(\$1,572)</b>	<b>\$29</b>	<b>(\$19)</b>	<b>(\$1,548)</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	\$3,070	\$9,462	\$2,426	\$2,577	\$17,535
EOR Revenue allocated to Other Classes \$000	(\$8)	(\$24)	(\$6)	(\$7)	(\$45)
EOR Costs allocated to Other Classes \$000	\$8	\$26	\$7	\$7	\$48
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>\$3,070</b>	<b>\$9,464</b>	<b>\$2,427</b>	<b>\$2,577</b>	<b>\$17,538</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	\$0.02622	\$0.00769	\$0.02969	\$0.02219	\$0.01135
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>Sempre Wide &amp; TLS Adjustments::</b>					
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$3,070	\$9,464	\$2,427	\$2,577	\$17,538
SW NGV Adjustment					\$0
SW EG Adjustment					\$0
TLS Adjustment					
Amount allocated to TLS Class \$000	(\$3,070)		(\$2,427)	(\$2,577)	(\$8,074)
TLS revenue paid by class @ average TLS rate \$000	\$2,947		\$2,057	\$2,923	\$7,928
	(\$123)	\$0	(\$369)	\$346	(\$146)
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$2,947</b>	<b>\$9,464</b>	<b>\$2,057</b>	<b>\$2,923</b>	<b>\$17,391</b>
Rate Tables difference	\$2,947	\$9,464	\$2,057	\$2,923	\$17,391
	\$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	\$0.02517	\$0.00769	\$0.02517	\$0.02517	\$0.01125
Rate Tables difference	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
FAR w/FFU Charge \$000	\$497	\$4,887	\$337	\$467	\$6,187
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$3,444	\$14,351	\$2,394	\$3,390	\$23,578
Average Rate w/ FAR \$/th	\$0.02941	\$0.01166	\$0.02929	\$0.02919	\$0.01526
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	0.2%	0.5%	0.1%	0.1%	0.9%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	0.2%	0.5%	0.1%	0.1%	0.9%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	0.2%	0.5%	0.1%	0.2%	0.9%

<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>
<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	\$478	\$0	\$53,862	\$88,163
Local Transmission Costs	\$380	\$0	\$43,654	\$88,163
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>\$1,109</b>	<b>\$26,470</b>	<b>\$214,186</b>	<b>\$1,765,101</b>
Less Backbone Transmission Costs	(\$478)	\$0	(\$53,862)	(\$88,163)
Less Local Transmission Costs	(\$380)	\$0	(\$43,654)	(\$88,163)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR	\$306	\$0	\$27,285	\$49,319
Plus Local Transmission Costs w/SI, FFU	\$467	\$0	\$39,403	\$94,288
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$1,024</b>	<b>\$26,470</b>	<b>\$183,358</b>	<b>\$1,732,382</b>

**Other Operating Costs and Revenues**

n/a	\$0	\$0	\$0	\$0
n/a	\$0	\$0	\$0	\$0
Co Use Transmission w/ FFU \$000	\$57	\$0	\$5,077	\$8,884
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>\$180</b>	<b>\$0</b>	<b>\$18,845</b>	<b>\$51,948</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	(\$15)	(\$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)	\$1	\$0	\$91	\$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

<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	\$37	\$0	\$5,488	\$5,488
Noncore Fixed Cost Account (NFCA) Nonmargin	\$19	\$0	\$2,038	\$2,038
Noncore Storage Memorandum 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)	\$39	\$0	\$5,868	\$65,664
PBOP Balancing Account (PBOPBA)	(\$6)	\$0	(\$940)	(\$10,516)
Research Development and Demonstration Expense Account (RDDEA)	(\$1)	\$0	(\$182)	(\$2,040)
Research Royalty Memorandum Account (RRMA)	(\$1)	\$0	(\$127)	(\$1,419)
Self-Generation Program Memorandum Account (SGPMA)	\$46	\$0	\$5,045	\$8,135
Rewards & Penalties Balancing Account (RPBA)	\$6	\$0	\$888	\$9,931
<b>Total Regulatory Accounts</b>	<b>(\$9)</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$69,977</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	\$1,196	\$26,470	\$204,203	\$1,854,307
EOR Revenue allocated to Other Classes \$000	(\$3)	\$0	(\$450)	(\$5,029)
EOR Costs allocated to Other Classes \$000	\$3	\$0	(\$4,862)	\$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>\$1,196</b>	<b>\$26,470</b>	<b>\$198,892</b>	<b>\$1,849,278</b>
AVERAGE YEAR THROUGHPUT w/o EOR, Mth/yr	53,990	0	5,866,366	9,457,396
Average Rate w/oFAR \$/th	\$0.02215	\$0.00000	\$0.03390	\$0.19554
FFU Rate	101.48%			
AVERAGE YEAR THROUGHPUT w/EOR, Mth/yr	53,990	0	6,022,553	9,613,583
<b>Sempra Wide &amp; TLS Adjustments:</b>				
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	\$1,196	\$26,470	\$198,892	\$1,849,278
SW NGV Adjustment			\$0	(\$252)
SW EG Adjustment			\$709	\$709
TLS Adjustment				
Amount allocated to TLS Class \$000	(\$1,196)		(\$77,176)	(\$77,176)
TLS revenue paid by class @ average TLS rate \$000	\$1,359		\$83,053	\$83,053
	\$163	\$0	\$5,877	\$5,877
<b>Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$1,359</b>	<b>\$26,470</b>	<b>\$205,478</b>	<b>\$1,855,613</b>
Rate Tables difference	\$1,359	\$26,470	\$205,478	\$1,855,611
	\$0	\$0	\$0	\$2
AYTP Mth/yr	53,990		5,866,366	9,457,396
Average Rate w/oFAR \$/th	\$0.02517		\$0.03503	\$0.19621
Rate Tables difference	\$0.02517			\$0.19621
	\$0.00000			\$0.00000
FAR w/FFU Charge \$000	\$217	\$0	\$24,194	\$39,773
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS, FAR Rev \$000/yr	\$1,576	\$26,470	\$229,672	\$1,895,386
Average Rate w/ FAR \$/th	\$0.02919		\$0.03915	\$0.20041
Rate Tables difference				\$1,895,384
				\$2
<b>Effective Allocation %'s:</b>				
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	0.1%	1.5%	12.1%	100.0%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	0.1%	1.5%	10.6%	100.0%
Transport Rev Req w/SI, FFU, EOR Cr w/o FAR Rev, SW adj, TLS \$000/yr	0.1%	1.4%	10.8%	100.0%
Transport Rev Req w/SI, FFU, EOR Cr, SW adj, TLS w/o FAR Rev \$000/yr	0.1%	1.4%	11.1%	100.0%



**WORKPAPER TITLE**

SoCalGas Current Average Residential Bill

**WITNESS**

Gary Lenart

	<b>Monthly Class Average</b>
<b><u>SoCalGas Residential:</u></b>	
1 Customer Charge \$/day =	\$0.16438
2 BL Rate \$/th =	\$0.33482
3 NBL Rate \$/th =	\$0.58482
4 G-CP \$/th =	\$0.44982
5 PPPS \$/th =	\$0.07687
6 G-SRF \$/th =	\$0.00068
7 Effective Average Rate \$/th	<u>\$1.02831</u>
8	
9 BL Usage limit th/day =	1.082
10 # days in month =	<u>30.42</u>
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 =	\$10.97
19 NBL charge \$/mo =	\$3.07
20 Commodity Charge \$/mo =	\$17.09
21 PPPS charge \$/mo =	\$2.92
22 G-PUC Regulatory Fee \$/mo =	\$0.03
23 PSEP Surcharge \$/mo	\$0.00
24 Total Charge \$/mo =	<u><b>\$39.08</b></u>

**Notes:**

- 1) Transport rate as of 1/2011.
- 2) G-CP rate from 10/2010 Reg. Acct. update
- 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

**WORKPAPER TITLE**

SoCalGas Illustrative 2015 Average Residential Bill

**WITNESS**

Gary Lenart

	<b>Monthly Class Average</b>
<b><u>SoCalGas Residential:</u></b>	
1 Customer Charge \$/day =	\$0.16438
2 BL Rate \$/th =	\$0.33482
3 NBL Rate \$/th =	\$0.58482
4 G-CP \$/th =	\$0.44982
5 PPPS \$/th =	\$0.07959
6 G-SRF \$/th =	\$0.00068
7 Effective Average Rate \$/th	<u>\$1.02831</u>
8	
9 BL Usage limit th/day =	1.082
10 # days in month =	<u>30.42</u>
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 =	\$10.97
19 NBL charge \$/mo =	\$3.07
20 Commodity Charge \$/mo =	\$17.09
21 PPPS charge \$/mo =	\$3.02
22 G-PUC Regulatory Fee \$/mo =	\$0.03
23 PSEP Surcharge \$/mo	\$2.82
24 Total Charge \$/mo =	<u><u><b>\$42.00</b></u></u>

**Notes:**

- 1) Transport rate as of 1/2011.
- 2) G-CP rate from 10/2010 Reg. Acct. update
- 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

**Natural Gas Transportation Rate Revenues**  
**San Diego Gas & Electric**  
**January 2011 Rates**

2011 SDGE RD Model

	At Present Rates			At Proposed Rates			Changes		
	Jan-1-11 Volumes mtherms	Average Rate \$/therm	Jan-1-11 Revenues \$000's	Jan-1-11 Volumes mtherms	Average Rate \$/therm	Jan-1-11 Revenues \$000's	Revenues \$000's	Rates \$/therm	Rate change %
	A	B	C	D	E	F	G	H	I
<b>CORE</b>									
Residential	326,003	\$0.67411	\$219,763	326,003	\$0.67411	\$219,763	\$0	\$0.00000	0.0%
Comm'l & Industrial	158,725	\$0.24933	\$39,575	158,725	\$0.24933	\$39,575	\$0	\$0.00000	0.0%
NGV Pre SW	15,238	\$0.07061	\$1,076	15,238	\$0.07061	\$1,076	\$0	\$0.00000	0.0%
SW Adjustment	15,238	\$0.01662	\$253	15,238	\$0.01662	\$253	\$0	\$0.00000	0.0%
NGV Post SW	15,238	\$0.08722	\$1,329	15,238	\$0.08722	\$1,329	\$0	\$0.00000	0.0%
Total CORE	499,967	\$0.52137	\$260,667	499,967	\$0.52137	\$260,667	\$0	\$0.00000	0.0%
<b>NONCORE COMMERCIAL &amp; INDUSTRIAL</b>									
Distribution Level Service	37,270	\$0.14050	\$5,236	37,270	\$0.14050	\$5,236	\$0	\$0.00000	0.0%
Transmission Level Service (2)	3,193	\$0.02686	\$86	3,193	\$0.02686	\$86	\$0	\$0.00000	0.0%
Total Noncore C&I	40,463	\$0.13153	\$5,322	40,463	\$0.13153	\$5,322	\$0	\$0.00000	0.0%
<b>NONCORE ELECTRIC GENERATION</b>									
Distribution Level Service									
Pre Sempra Wide	179,522	\$0.04229	\$7,593	179,522	\$0.04229	\$7,593	\$0	\$0.00000	0.0%
Sempra Wide Adjustment	179,522	(\$0.00397)	(\$713)	179,522	(\$0.00397)	(\$713)	\$0	\$0.00000	0.0%
Distribution Level Post Sempra Wide	179,522	\$0.03832	\$6,880	179,522	\$0.03832	\$6,880	\$0	\$0.00000	0.0%
Transmission Level Service (2)	496,393	\$0.02517	\$12,494	496,393	\$0.02517	\$12,494	\$0	\$0.00000	0.0%
Total Electric Generation	675,916	\$0.02866	\$19,374	675,916	\$0.02866	\$19,374	\$0	\$0.00000	0.0%
<b>TOTAL NONCORE</b>	716,379	\$0.03447	\$24,696	716,379	\$0.03447	\$24,696	\$0	\$0.00000	0.0%
<b>System Total</b>	<b>1,216,345</b>	<b>\$0.23461</b>	<b>\$285,363</b>	<b>1,216,345</b>	<b>\$0.23461</b>	<b>\$285,363</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 FAR 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) FAR charge is as a separate rate. Core will pay through procurement rate, noncore as a separate charge and is purchased from SoCalGas.

<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>
<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	\$8,093	\$188	\$2,687	\$10,969
Local Transmission Costs	\$5,959	\$246	\$2,704	\$8,909
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>\$202,081</b>	<b>\$814</b>	<b>\$32,248</b>	<b>\$235,143</b>
Less Backbone Transmission Costs	(\$8,093)	(\$188)	(\$2,687)	(\$10,969)
Less Local Transmission Costs	(\$5,959)	(\$246)	(\$2,704)	(\$8,909)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR	\$1,863	\$87	\$907	\$2,857
Plus Local Transmission Costs w/SI,FFU	\$5,664	\$132	\$1,881	\$7,677
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$195,557</b>	<b>\$599</b>	<b>\$29,644</b>	<b>\$225,800</b>

<b>Other Operating Costs and Revenues</b>				
SCG Transport excl Core Storage & Load Balance \$000	\$460	\$22	\$224	\$706
SCG Core Seasonal Storage	\$5,127	\$0	\$1,378	\$6,505
SCG Load Balancing Allocated to ALL SDGE \$000	\$391	\$18	\$190	\$600
Co Use Transmission w/FFU \$000	\$348	\$16	\$169	\$533
LUAF	\$1,895	\$89	\$923	\$2,906
Company Use Gas: Other	\$45	\$2	\$22	\$69
AMI rev req incl FF&U AL 1693-G	\$13,732	\$42	\$2,082	\$15,855
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>\$18,858</b>	<b>\$189</b>	<b>\$8,129</b>	<b>\$27,175</b>

<b>Regulatory Accounts</b>				
Adv Mtring Infrastructure Balancing Acct AMIBA	\$0	\$0	\$0	\$0
On-Bill Financing Balancing Account (OBFBA)	\$124	\$0	\$19	\$143
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

<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	(\$838)	(\$3)	(\$127)	(\$967)
Pension BA	(\$1,182)	(\$4)	(\$179)	(\$1,365)
RD&D 1-Way Bal Acct (Pre-2001)	\$0	\$0	\$0	\$0
Rewards & Penalties Bal Acct RPBA	\$366	\$1	\$56	\$423
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	\$624	\$2	\$95	\$721
Gain/Loss on Sale Memo Acct GLOSMA	\$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)	\$130	\$0	\$20	\$150
Z-Factor Memorandum Account	\$0	\$0	\$0	\$0
<b>Total Regulatory Accounts</b>	<b>\$5,348</b>	<b>\$289</b>	<b>\$1,802</b>	<b>\$7,439</b>

<b>Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$219,763</b>	<b>\$1,076</b>	<b>\$39,575</b>	<b>\$260,413</b>
AVERAGE YEAR THROUGHPUT, Mth/yr	326,003	15,238	158,725	499,967
Average Rate \$/th	\$0.67411	\$0.07061	\$0.24933	\$0.52086
FFU Rate	102.31%	102.31%	102.31%	102.31%

**Sempra Wide & TLS Adjustments::**

Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr	\$219,763	\$1,076	\$39,575	\$260,413
SW NGV Adjustment		\$253		\$253
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

<b>Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$219,763</b>	<b>\$1,329</b>	<b>\$39,575</b>	<b>\$260,667</b>
Rate Tables	\$219,763	\$1,329	\$39,575	\$260,667
difference	\$0	\$0	\$0	\$0

AYTP Mth/yr	326,003	15,238	158,725	499,967
Average Rate w/oFAR \$/th	\$0.67411	\$0.08722	\$0.24933	\$0.52137
Rate Tables	\$0.67411	\$0.08722	\$0.24933	\$0.52137
difference	\$0.00000	\$0.00000	\$0.00000	\$0.00000

FAR w/FFU Charge \$000	\$1,310	\$61	\$638	\$2,009
Transport Rev Req w/SI, FFU, SW adj, TLS, FAR Rev \$000/yr	\$221,072	\$1,390	\$40,213	\$262,675
Average Rate w/ FAR \$/th	\$0.67813	\$0.09124	\$0.25335	\$0.52539

**Effective Allocation %'s:**

Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	77.2%	0.3%	12.3%	89.8%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	80.8%	0.2%	12.2%	93.3%
Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr	75.3%	0.4%	13.6%	89.3%
Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr	77.0%	0.5%	13.9%	91.3%

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

<b>MARGINAL COST COMPONENTS \$000's</b>	<b>NCCI</b>	<b>EG Tier 1</b>	<b>EG Tier 2</b>	<b>Total EG</b>	<b>Total NonCore</b>	<b>System Total</b>
<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	\$505	\$317	\$8,662	\$8,979	\$9,484	\$20,453
Local Transmission Costs	\$652	\$544	\$10,348	\$10,892	\$11,544	\$20,453
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>\$4,203</b>	<b>\$2,399</b>	<b>\$19,981</b>	<b>\$22,380</b>	<b>\$26,583</b>	<b>\$261,726</b>
Less Backbone Transmission Costs	(\$505)	(\$317)	(\$8,662)	(\$8,979)	(\$9,484)	(\$20,453)
Less Local Transmission Costs	(\$652)	(\$544)	(\$10,348)	(\$10,892)	(\$11,544)	(\$20,453)
Plus Backbone Transmission Costs w/SI, FFU w/oFAR	\$231	\$193	\$3,670	\$3,863	\$4,094	\$6,951
Plus Local Transmission Costs w/SI,FFU	\$353	\$360	\$5,924	\$6,285	\$6,638	\$14,315
<b>Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU</b>	<b>\$3,631</b>	<b>\$2,091</b>	<b>\$10,565</b>	<b>\$12,656</b>	<b>\$16,287</b>	<b>\$242,087</b>

<b>Other Operating Costs and Revenues</b>						
SCG Transport excl Core Storage & Load Balance \$000	\$57	\$48	\$907	\$955	\$1,012	\$1,718
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
Co Use Transmission w/FFU \$000	\$43	\$36	\$685	\$721	\$764	\$1,297
LUAF	\$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	\$255	\$147	\$742	\$889	\$1,144	\$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>\$524</b>	<b>\$371</b>	<b>\$5,004</b>	<b>\$5,375</b>	<b>\$5,898</b>	<b>\$33,073</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	\$7	\$8	\$10	\$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

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

<b>MARGINAL COST COMPONENTS \$000's</b>	<b>NCCI</b>	<b>EG Tier 1</b>	<b>EG Tier 2</b>	<b>Total EG</b>	<b>Total NonCore</b>	<b>System Total</b>
Natural Gas Supp Refund Track Acct	\$0	\$0	\$0	\$0	\$0	\$0
NFCA -Margin Only	\$1,305	\$752	\$3,796	\$4,548	\$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	(\$16)	(\$9)	(\$45)	(\$54)	(\$70)	(\$1,037)
Pension BA	(\$22)	(\$13)	(\$64)	(\$76)	(\$98)	(\$1,463)
RD&D 1-Way Bal Acct (Pre-2001)	\$0	\$0	\$0	\$0	\$0	\$0
Rewards & Penalties Bal Acct RPBA	\$7	\$4	\$20	\$24	\$31	\$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	\$12	\$7	\$34	\$40	\$52	\$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	\$7	\$8	\$11	\$161
Z-Factor Memorandum Account	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Regulatory Accounts</b>	<b>\$1,536</b>	<b>\$896</b>	<b>\$6,669</b>	<b>\$7,565</b>	<b>\$9,101</b>	<b>\$16,540</b>
<b>Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr</b>	<b>\$5,691</b>	<b>\$3,359</b>	<b>\$22,238</b>	<b>\$25,596</b>	<b>\$31,287</b>	<b>\$291,700</b>
AVERAGE YEAR THROUGHPUT, Mth/yr	40,463	33,749	642,167	675,916	716,379	1,216,345
Average Rate \$/th	\$0.14064	\$0.09952	\$0.03463	\$0.03787	\$0.04367	\$0.23982
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	\$5,691			\$25,596	\$31,287	\$291,700
SW NGV Adjustment					\$0	\$253
SW EG Adjustment				(\$713)	(\$713)	(\$713)
TLS Adjustment						
Amount allocated to TLS Class \$000	(\$454)			(\$18,003)	(\$18,458)	(\$18,458)
TLS revenue paid by class @ average TLS rate \$000	\$86			\$12,494	\$12,580	\$12,580
	(\$369)			(\$5,509)	(\$5,877)	(\$5,877)
<b>Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr</b>	<b>\$5,322</b>			<b>\$19,374</b>	<b>\$24,696</b>	<b>\$285,363</b>
Rate Tables difference	\$5,322			\$19,374	\$24,696	\$285,363
	\$0			\$0	\$0	\$0
AYTP Mth/yr	40,463			675,916	716,379	1,216,345
Average Rate w/oFAR \$/th	\$0.13153			\$0.02866	\$0.03447	\$0.23461
Rate Tables difference	\$0.13153			\$0.02866	\$0.03447	\$0.23461
	\$0.00000			\$0.00000	\$0.00000	\$0.00000
FAR w/FFU Charge \$000	\$163	\$136	\$2,580	\$2,716	\$2,878	\$4,887
Transport Rev Req w/SI, FFU, SW adj, TLS, FAR Rev \$000/yr	\$5,485			\$22,090	\$27,575	\$290,250
Average Rate w/ FAR \$/th	\$0.13555			\$0.03268	\$0.03849	\$0.23862
<b>Effective Allocation %'s:</b>						
Total Margin Allocation pre-SI, pre-FAR Unbundle w/FFU	1.6%	0.9%	7.6%	8.6%	10.2%	100.0%
Total Allocated Base Margin post-SI, post-FAR Unbundle, w/ FFU	1.5%	0.9%	4.4%	5.2%	6.7%	100.0%
Transport Rev Req w/SI, FFU w/o FAR Rev, SW adj, TLS \$000/yr	2.0%	1.2%	7.6%	8.8%	10.7%	100.0%
Transport Rev Req w/SI, FFU, SW adj, TLS w/o FAR Rev \$000/yr	1.9%	0.0%	0.0%	6.8%	8.7%	100.0%

**WORKPAPER TITLE**

SDG&amp;E Current Average Residential Bill

**WITNESS**

Gary Lenart

**Monthly  
Class  
Average****SDGEgas Residential - Current Rates:**

1	Customer Charge \$/mo =	\$0.00000
2	BL Rate \$/th =	\$0.63422
3	NBL Rate \$/th =	\$0.78984
4	G-CPC \$/th =	\$0.44982
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 =	\$19.02
18	NBL charge \$/mo =	\$2.38
19	Commodity Charge \$/mo =	\$14.84
20	PPPS charge \$/mo =	\$2.49
21	G-PUC Regulatory Fee \$/mo =	\$0.02
22	PSEP Surcharge \$/mo =	\$0.00
23	Total Charge \$/mo =	<b>\$38.76</b>

**Notes:**

- 1) Transport rate as of 1/2011.
- 2) G-CP rate from 10/2010 Reg. Acct. 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



**WORKPAPER TITLE**

SDG&amp;E Illustrative 2015 Average Residential Bill

**WITNESS**

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 =	\$0.63422
3 NBL Rate \$/th =	\$0.78984
4 G-CPC \$/th =	\$0.44982
5 PPPS \$/th =	\$0.07854
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 =	<u>30.75</u>
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 =	\$19.02
18 NBL charge \$/mo =	\$2.38
19 Commodity Charge \$/mo =	\$14.84
20 PPPS charge \$/mo =	\$2.59
21 G-PUC Regulatory Fee \$/mo =	\$0.02
22 PSEP Surcharge \$/mo =	\$2.83
23 <b>Total Charge \$/mo =</b>	<b><u>\$41.68</u></b>

**Notes:**

- 1) Transport rate as of 1/2011.
- 2) G-CP rate from 10/2010 Reg. Acct. 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